DORSEY, KING, GRAY, NORMENT & HOPGOOD

ATTORNEYS-AT-LAW

318 SECOND STREET

JOHN DORSEY (1920-1986) FRANK N. KING, JR. STEPHEN D. GRAY WILLIAM B. NORMENT, JR. J. CHRISTOPHER HOPGOOD S. MADISON GRAY

HENDERSON, KENTUCKY 42420

TELEPHONE (270) 826-3965 TELEFAX (270) 826-6672 www.dkgnlaw.com

February 28, 2011

FEDERAL EXPRESS

Mr. Jeff Derouen Executive Director Kentucky Public Service Commission 211 Sower Boulevard Frankfort, KY 40601 RECEIVED

MAR 01 2011

PUBLIC SERVICE COMMISSION

Re:

Kenergy Corp.

Case No. 2011-00035

Dear Mr. Derouen:

Enclosed for filing please find Kenergy's Responses to Data Requests (original plus 10 copies) in the above referenced matter.

Your assistance in this matter is appreciated.

Very truly yours,

DORSEY, KING, GRAY, NORMENT & HOPGOOD

By

J. Christopher Hopgood Attorney for Kenergy Corp.

JCH/cds

Encls.

COPY/w/encls.

Office of Attorney General, Utility and Rate Intervention

Division

Steve Thompson, Kenergy Corp.

RECEIVED

CASE NO. 2011-00035

MAR 01 2011

PUBLIC SERVICE COMMISSION

VERIFICATION

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

Sanford Novick, President & CEO

STATE OF KENTUCKY

COUNTY OF: DAVIESS

The foregoing was signed, acknowledged and sworn to before me by Sanford Novick, this 24th day of February, 2011.

Notary Public, KY. State at Large

CASE NO. 2011-00035

VERIFICATION

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

Steve Thompson, Vice President - Finance

STATE OF KENTUCKY

COUNTY OF: DAVIESS

The foregoing was signed, acknowledged and sworn to before me by Steve Thompson, this Araday of February, 2011.

My commission expires <u>Oct. 16</u>, 2012

Notary Public, KY. State at Large

CASE NO. 2011-00035

VERIFICATION

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

Jack D. Gaines, JDG Consulting

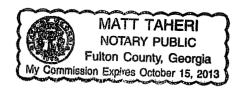
STATE OF GEORGIA

COUNTY OF: FULTON

The foregoing was signed, acknowledged and sworn to before me by Jack D. Gaines, this 23 day of February, 2011.

My commission expires 10/15/2013

Notary Public, GA. State at Large



CASE NO. 2011-00035

VERIFICATION

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

David Hamilton, Director of Member Services

STATE OF KENTUCKY

COUNTY OF: DAVIESS

The foregoing was signed, acknowledged and sworn to before me by David Hamilton, this <u>25</u> day of February, 2011.

My commission expires _____

Vet. 16, 2012

Notary Public, KY. State at Large

VERIFICATION

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

Keith Ellis, Vice President - Human Resources

STATE OF KENTUCKY

COUNTY OF: DAVIESS

The foregoing was signed, acknowledged and sworn to before me by Keith Ellis, this 28th day of February, 2011.

My commission expires Uct. 16, 2012

Notary Public, KY. State at Large

2011 RATE APPLICATION Provide, in comparative form, a detailed income statement, a statement of cash flows, Item 1) and a balance sheet for the test year and the 12-month period immediately preceding the test year. Item 1, pages 2 - 4, contain the above referenced information. Response) Witness) Steve Thompson

1 2 3 4 5	2011 RA STATEME	ATE AF	CORP. PPLICATION OPERATIONS THS ENDING JUNE 30) ·	
6			2010		2009
7 8 9	Operating revenue	\$	389,978,989	\$	334,780,880
10 11	Operating expenses:		254 442 482		204 545 606
12	Cost of power		351,112,182 4,658,759		301,515,696
13 14	Distribution-operations Distribution-maintenance		9,762,807		3,795,599 7,921,058
15	Consumer accounts		3,170,054		2,992,720
16	Consumer service		164,712		2,992,720
17	Sales		69,773		68,643
18	Administrative and general		3,207,643		2,687,793
19	Administrative and general		372,145,930	*************************************	319,219,334
20			5, <u>2,</u> 1, 10,000		0.0,2.0,00.
21	Depreciation and amortization		8,124,027		7,848,833
22	Taxes-other		373,801		348,116
23	Interest on long term debt		6,193,481		6,134,719
24	Interest charged to construction		(44,474)		(54,057)
25	Other interest expense		338,843		313,603
26	Other deductions		69,128		60,951
27		***************************************	15,054,806	•	14,652,165
28					
29	Utility operating margins	•	2,778,253		909,381
30	Nonoperating margins, interest		1,034,402		618,488
31	Income from equity investments		-		-
32	Nonoperating margins, other		´(128,444)		37,995
33	G & T capital credits		-		-
34	Other capital credits		<u> 183,519</u>	4	136,800
35					
36	Net Margins	\$	3,867,730	\$	1,702,664

Statements of Cash Flows

Kenergy Corp.

For the years ended June 30, 2010 and 2009

		2010		2009
Cash flows from operating activities:				
Net margin (loss)	\$	3,867,730	\$	1,702,664
Adjustments to reconcile net margin (loss) to net cash				
provided by operating activities		•		•
Depreciation charged to operations		8,579,497		8,334,452
Interest income added to cushion of credit balance		(884,640)		(643,185)
Interest expense paid from prior note payments		4,247,704		-
Noncash assigned capital credits		(193,547)		(117,287)
Decrease (increase) in accounts receivable		(6,889,179)		6,097,836
Decrease (increase) in other current assets		(1,606,898)		(642,463)
Increase (decrease) in accounts payable		6,938,542		(6,382,350)
Increase (decrease) other current and accrued liabilities		127,495		350,856
Other items, net		397,723		(301,107)
Net cash provided by operating activities		14,584,427		8,399,416
Cash flows from investing activities:		(0.400.00E)		(40.070.054)
Capital expenditures, net		(9,130,885)		(13,876,251)
Net cash used in investing activities		(9,130,885)	····	(13,876,251)
Cash flows from financing activities:				
Additional deposits, net of refunds		1,217,520		445,797
Additional long-term debt		9,000,000		14,162,500
Reduction of long-term debt	•	(4,737,597)		(4,564,438)
Principle payments paid from prior note payments		2,248,389		(,, , , , , , , , , , , , , , , , , ,
Patronage capital retired		(74,927)		(101,605)
Decrease (increase) in FEMA receivable for ice storm restoration		23,513,708		(27,774,257)
Increase (decrease) in notes payable for ice storm restoration		(21,100,001)		21,100,001
Payment-Cushion of Credit		(9,000,000)		21,100,001
Net cash provided by financing activities		1,067,092		3,267,998
Net increase (decrease) in cash and cash equivalents		6,520,634		(2,208,837)
Cash and cash equivalents, beginning of year		1,698,032		3,906,869
Cash and cash equivalents, end of year	\$	8,218,666	\$	1,698,032

1 2 3 4	KENERGY CORP. 2011 RATE APPLICAT BALANCE SHEET JUNE 30	TION ·	
5		·	
6 7 8	<u>ASSETS</u>	2010	2009
9	Electric Plant:		
10	In service	\$ 243,259,109	\$ 236,117,207
11	Under construction	964,749	1,673,712
12	Chack delicated to	244,223,858	237,790,919
13	Less accumulated depreciation	65,610,393	61,168,471
14	Loos doddinalatod doproolation	178,613,465	176,622,448
15	•	1, 0,0 10, 100	110,022,710
16 17	Investments	6,566,849	7,058,821
18	Current Assets:		
19	Cash and temporary investments	8,218,666	1,698,032
20	Accounts receivable, net	31,739,301	48,363,830
21	Materal and supplies	2,416,403	2,915,013
22	Prepayments	1,002,280	844,302
23	Other Current and Accrued Assets	9,459,734	8,010,814
24	Other Guitent and Accided Assets	52,836,384	61,831,991
25	Other Assets	153,902	543,489
26	Office Assets	100,002	
27 28	Total Assets	\$ 238,170,600	\$ 246,056,749
29 30 31	MEMBERS' EQUITIES AND LIABILITIES		
32	Margins and Equities:		
33	Memberships	\$ 243,785	\$ 242,650
34	Patronage capital	55,372,035	52,585,474
35	Other equities	3,860,235	1,956,993
36	Other equities	59,476,055	54,785,117
37			0 1,1 00,1 11
38 39	Long Term Debt(due after one year)	133,757,638	133,348,550
40 41	Accumulated Operating Provisions	2,377,233	3,360,915
42	Current Liabilities:		
43	Long term debt due within one year	4,915,136	4,757,819
44	Notes payable	.,010,100	21,100,001
45	Accounts payable	29,895,077	22,956,535
46	Consumer deposits	3,984,537	2,768,152
47	Accrued expenses	2,395,466	2,425,290
48	Addition expenses	41,190,216	54,007,797
49	Consumer Advances & Other Deferred credits	1,369,458	554,370
50	Container / lavarious & Cities Deserted Globald	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
51	Total Members' Equities and Liabilities	\$ 238,170,600	\$ 246,056,749

1	 !	2011 RATE APPLICATION
	T4 2)	Describe Warrange's rate of return on not investment rate base for the test wear and
2	Item 2)	Provide Kenergy's rate of return on net investment rate base for the test year and
3	preceding cal	lendar years. Include the data used to calculate each return.
4		
5	Response)	Item 2, page 2 of 2, contains the above referenced information.
6		
7	Witness)	Steve Thompson
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9		
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KENERGY CORP. 2011 RATE APPLICATION PSC INFORMATION REQUEST NO. 1 ITEM 2

Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)
No.		Test year June 30, 2010	2009	2008	2007	2006	2005
		Julie JU, ZU IU	2003	2000	2007	2000	2000
1	Utility Plant in Service	\$243,259,109	\$238,137,057	\$232,156,963	\$223,689,606	\$214,717,300	\$206,193,608
2	CWIP	\$964,749	\$1,487,267	\$1,602,596	\$1,097,194	\$3,010,053	\$2,909,571
3	Total Utility Plant	\$244,223,858	\$239,624,324	\$233,759,559	\$224,786,800	\$217,727,353	\$209,103,179
4	ADD:						
5	Materials and Supplies (13 month average)	\$2,598,059	\$2,576,344	\$1,215,227	\$1,084,025	\$1,395,194	\$1,665,501
6	Prepayments (13 month average)	\$710,389	\$595,994	\$566,170	\$537,309	\$528,902	\$621,239
7	Working Capital (1/8 of O&M)	\$ 2,629,219	\$2,362,515	\$2,481,292	\$2,257,967	\$2,387,795	\$2,309,477
8	Subtotal	\$5,937,667	\$5,534,853	\$4,262,689	\$3,879,301	\$4,311,891	\$4,596,217
9	DEDUCT:	· · · · · · · · · · · · · · · · · · ·					
10	Accumulated Depreciation	\$65,610,393	\$62,290,462	\$59,219,789	\$53,319,541	\$48,193,715	\$45,328,490
11	Customer Advances for Construction	\$1,369,458	\$1,410,129	\$988,427	\$741,250	\$703,418	\$683,014
12	Subtotal	\$66,979,851	\$63,700,591	\$60,208,216	\$54,060,791	\$48,897,133	\$46,011,504
13	•						
14	Net Investment Rate Base	\$183,181,674	\$181,458,586	\$177,814,032	\$174,605,310	\$173,142,111	\$167,687,892
15							
16	Margins	\$3,867,730	\$2,939,918	\$785,131	\$3,406,949	-\$1,594,436	\$1,490,508
17	Interest Expense	\$6,193,481	\$6,114,726		\$5,776,153	\$5,265,708	\$4,198,637
18	Subtotal	\$10,061,211	\$9,054,644	\$6,833,469	\$9,183,102	\$3,671,272	\$5,689,145
19							
20	Rate of Return on Net Investment Rate Base	5.49%	4.99%	3.84%	5.26%	2.12%	3.39%
21	(Line 18 divided by line 14)						

2011 RATE APPLICATION

1	

Item 3) Provide Kenergy's times interest earned ratio and debt service coverage ratio, as calculated by the Rural Utilities Service ("RUS"), for the test year and the five preceding calendar years. Include the data used to calculate each ratio.

Response) Item 3, page 2 of 2, contains the above referenced information.

8 Witness) Steve Thompson

1 1

KENERGY CORP. 2011 RATE APPLICATION PSC INFORMATION REQUEST NO. 1 ITEM 3

Line	(a)				(b)	(c)	(d)
No.		Test year	0000		0007		
		June 30, 2010	2009	2008	2007	2006	2005
1	Margins	\$3,867,730	\$2,939,918	\$785,131	\$3,406,949	-\$1,594,436	\$1,490,508
2	Interest Expense	\$6,193,481	\$6,114,726	\$6,048,338	\$5,776,153	\$5,265,708	\$4,198,637
3	Subtotal (line 1 + 2)	\$10,061,211	\$9,054,644	\$6,833,469	\$9,183,102	\$3,671,272	\$5,689,145
4	,						
5	Depreciation Expense (inc. clearing acct)	\$8,627,306	\$8,473,628	\$8,158,148	\$7,788,573	\$6,742,046	\$6,380,704
6	Subtotal (line 3 + 5)	\$18,688,517	\$17,528,272	\$14,991,617	\$16,971,675	\$10,413,318	\$12,069,849
7	Required Debt Service Payments	\$10,906,465	\$11,082,908	\$11,015,176	\$10,489,984	\$9,488,994	\$8,124,886
8	•						
9	Times Interest Earned Ratio	1.62	1.48	1.13	1.59	0.70	1.35
10	(line 3/line2)						,
11	Debt Service Coverage Ratio	1.71	1.58	1.36	1.62	1.10	1.49
12	(line 6/line 7)			,			
13	\						

2011 RATE APPLICATION Provide Kentucky's Electric Cooperatives Operating Expense and Statistical Item 4) Comparisons for the most recent two years available. Response) Item 4, pages 2-5 of 5, contain the above referenced information for 2009 and 2008. Witness) Steve Thompson

				TRUMPIN		7						100000
	DISTRIBUTION	DISTRIBUTION	TOTAL	CONSUMER	CONSUMER	ADM. & GEN.	TOTAL	NUMBER	MILES	RESIDENTIAL	IOIAL	AVERAGE
COOPERATIVE NAME	OPERATION	MAINTENANCE	OP. & MAINT.	ACCOUNTING	INFORMATION	EXPENSE	EXPENSE	P	<u></u>	CONSUMERS	RESIDENTIAL	MONTHLY
	PER MILE	PER MILE	PER MILE	PER MILE	PER MILE	PER MILE	PER MILE	EMPLOYEES	LINE	BILLED	REVENUES	RES'L REV
BIG SANDY BECC	866	1,266	2,132	646	116	1,176	4,070	42	1,025	12,121	17,723,822	121.9
DI IN COOP	573	1,182	1,755	633	286	943	3,617	115	4,593	52,180	76,618,866	122.4
CI ADV ENEBOY COOP	542	895	1,437	439	11	482	2,435	53	3,035	24,441	30,986,423	105.7
CLARK ENERGY COST	455	1.064	1,519	664	64	473	2,720	56	2,609	22,246	29,727,049	111.4
COMBERCAND VALLET ELECTRIC	316	536	852	261	41	550	1,704	62	3,555	22,678	28,960,218	106.4
rakmens here	433	875	1 258	501	61	379	2,199	22	3,517	17,759	26,445,334	124.1
FLEMING-MASON ENERGY	463	1001	1.464	330	95	634	2,523	47	2,474	14,386	20,375,694	118.0
GRAYSON RECC	525	505	1.030	525	150	484	2,189	64	3,733	24,064	34,703,753	120.2
INTER-COONT ENERGY	680	1.197	1.877	598	109	662	3,246	128	5,663	47,693	73,894,381	129.1
JACKING VALLEY BECC	647	296	1,614	302	52	647	2,615	47	2,026	16,297	19,780,129	101.1
LICHING VALLE MEGO	P26	1130	2.054	761	283	848	3,946	96	2,959	30,150	43,698,352	120.8
MOCIN MECO	1199	867	2.066	765	128	625	3,584	136	4,486	54,805	71,405,333	108.6
OWEN EC	619	817	1.436	537	117	677	2,767	76	3,982	43,596	59,096,481	113.0
SALI NIVEN ELECTRIC	637	850	1.487	337	81	491	2,396	34	2,088	14,885	21,062,573	117.9
SHELDI ENERGI COOF	494	918	1 412	583	109	563	2,667	163	6,715	992'09	73,895,399	101.3
TAN OF COUNTY PECC	445	532	977	326	32	413	1,748	54	3,183	22,460	28,255,677	104.8
EKPC GROUP AVERAGE	614	910	1,524	513	113	628	2,778	9.2	3,478	30,033	41,039,343	113.9
IACVEON BIBCHASE ENERGY	933	1.405	2,338	402	60	693	3,493	81	2,900	26,034	27,283,351	87.3
KENEBOY CORP	602	1,181	1,783	438	39	438	2,698	147	500'2	45,111	50,349,518	93.0
MEADE COLINTY BECC	714	865	1,579	423	75	470	2,547	99	2,978	25,940	23,284,922	74.8
BIG RIVERS GROUP AVERAGE	750	1,150	1,900	421	89	534	2,913	86	4,296	32,362	33,639,264	98.6
HICKMAN ELII TON CO INTIES RECC	430	1.762	2,192	326	27	691	3,236	16	688	2,890	5,138,805	148.2
DENNYBI E RECC	781	855	1,636	404	64	561	2,665	125	5,099	37,672	58,273,701	128.9
TOLINITYENG	726	763	1,489	515	119	358	2,481	137	5,464	40,653	59,900,263	122.8
WASDEN BECC	892	987	1,879	552	138	996	3,535	156	5,617	49,721	79,490,494	133.2
WEST KENTUCKY RECC	547	1,472	2,019	576	38	472	3,105	98	4,046	30,520	51,664,140	141.1
TVA GROUP AVERAGE	675	1,168	1,843	475	77	610	3,005	104	4,183	32,291	60,893,481	131.3
OVERALL AVERAGE	643	993	1,636	494	86	612	2,840	82	3,727	30,795	42,167,278	114.1

	DISTRIBUTION	DISTRIBUTION	TOTAL	CONSUMER	CONSUMER	ADM. & GEN.	TOTAL	NUMBER	MILES	NUMBER OF	MILES OF	CONSUMERS	DENSITY
OPERATION	Z	MAINTENANCE	OP. & MAINT.	ACCOUNTING	INFORMATION	EXPENSE	EXPENSE	ъ	P.	CONSUMERS	LINE PER	PER	CONSUMERS
PER CONSUMER PER	PER	PER CONSUMER	EMPLOYEES	LINE	BILLED	EMPLOYEE	EMPLOYEE	PER MILE					
29		98	165	20	6	91	315	42	1,025	13,244	24.0	315	12.9
48		66	147	53	24	62	303	115	4,593	54,816	39.9	477	11.9
63		104	167	51	6	56	283	. 53	3,035	26,123	57.3	493	8.6
20		117	167	73	7	52	299	56	2,609	23,737	46.6	424	9.1
46		78	124	38	9	80	248	62	3,555	24,439	57.3	394	6.9
64		122	186	74	6	56	325	50	3,517	23,792	70.3	476	6.8
73		158	231	25	15	100	398	47	2,474	15,678	53.0	334	6.3
11		74	151		22	71	321	64	3,733	25,461	58.3	398	6.8
75		132	207	99	12	23	358	128	5,663	51,338	44.2	401	9.1
75		112	. 187	35	6	75	303	47	2,026	17,485	43.0	372	8.6
85		104	189	70	26	78	363	96	2,959	32,159	30.8	335	10.9
94		68	162	99	10	49	281	136	4,486	57,223	33.0	421	12.8
53		70	123	46	10	58	237	76	3,982	46,501	52.4	612	11.7
87		116	203	46	11	29	327	34	2,088	15,291	61.4	450	7.3
80		93	143	59	11	25	270	163	6,715	66,317	41.2	407	6.6
56		67	123	41	4	25	220	54	3,183	25,285	59.0	468	7.9
99		101	167	39	12	. 89	303	97.	3,478	32,431	45.8	427	6.9
93		140	233	40	9	69	348	81	2,900	29,109	35.8	359	10.0
11		151	228	56	5	56	345	147	7,009	54,839	47.7	373	7.8
76		92	168	45	8	50	27.1	99	2,978	27,996	45.0	424	9.4
82		128	210	47	vo	28	321	86	4,296	37,315	43.8	381	8.7
62		324	403	90		127	595	16	688	3,742	43.0	234	5.4
85		93	178	44	7	61	290	125	5,099	46,862	40.8	375	9.2
62		83	162	56	13	39	270	137	5,464	50,223	39.9	367	9.2
84		93	177	52	13	91	333	156	5,617	59,627	36.0	382	10.6
58		156	214	61	¥	50	329	86	4,046	38,183	47.1	444	9.4
11		150	227	65	8	74	364	104	4,183	39,727	40.2	382	e, e,
11		114	185	54	11	89	318	85	3,727	34,561	43.8	407	9.3
		T		1	T	T		T	+			T	

DENSITY	CONSUMERS	PER MILE	12.8	12.0	8.6	9.1	6.8	6.8	6.4	6.9	9.1	8.6	10.9	12.8	11.7	7.3	9.9	7.9	9.3	10.1	7.8	9.4	8.7	5.5	9.2	9.2	10.6	9.5	5.8	9.3
CONSUMERS	PER	EMPLOYEE	322	484	520	423	351	467	349	402	388	379	343	392	909	506	390	456	420	373	353	442	376	291	371	360	383	456	385	405
MILES OF	LINE PER	EMPLOYEE	25.0	40.4	60.3	46.3	51.3	68.8	54.8	58.5	42.6	44.0	31.6	30.7	52.0	69.2	39.3	57.6	44.9	37.1	45.1	47.0	43.3	53.0	40.6	39.0	36.2	48.0	40.5	43.7
NUMBER OF	CONSUMERS	BILLED	13,211	54,694	26,006	23,695	24,226	23,804	15,722	25,353	51,644	17,453	31,885	56,794	46,071	15,191	66,276	25,078	32,319	29,092	54,736	27,866	37,231	3,782	46,419	50,331	59,317	38,323	39,634	34,457
MILES	ħ.	Z	1,027	4,566	3,014	2,592	3,539	3,506	2,466	3,687	5,663	2,023	2,939	4,451	3,953	2,078	6,685	3,169	3,460	2,891	6,997	2,972	4,287	689	5,075	5,467	5,615	4,033	4,176	3,712
NUMBER	ņ	EMPLOYEES	41	113	50	56	69	51	45	83	133	46	93	145	76	30	170	55	11	78	155	63	66	13	125	140	155	84	103	85
TOTAL	EXPENSE	PER CONSUMER	291	291	253	267	262	291	373	300	311	270	349	266	228	295	264	215	284	338 .	363	267	323	525	274	258	331	384	355	303
AL BASIS ADM. & GEN.	EXPENSE	PER CONSUMER	88	81	54	46	74	57	98	69	74	54	1.1	56	58	25	54	52	99	73	49	49	57	118	56	39	93	52	72	99
AVERAGE ANNUAL BASIS	INFORMATION	PER CONSUMER	8	22	7	8	5		15	21	8	4	26	6	10	6	13	3	7	6	9	8	В	5	10	11	14	9	en .	10
CONSUMER	ACCOUNTING	PER CONSUMER	44	46	51	68	45	29	56	70	63	40	64	58	44	47	61	39	54	40	55	46	. 47	55	44	50	54	68	54	23
TOTAL	OP. & MAINT.	PER CONSUMER	151	. 142	141	145	138	160	204	140	166	172	182	143	116	182	136	121	153	216	253	164	211	347	164	158	170	258	220	174
DISTRIBUTION	MAINTENANCE	PER CONSUMER	74.	93	80	98	94	53	135	61	93	93	93	65	66	98	85	61	87	138	175	92	135	243	82	76	89	183	135	103
DISTRIBUTION	OPERATION	PER CONSUMER	77	49	61	47	44	61	69	79	73	79	89	78	S	84	51	90	99	78	78	72	76	104	82	82	81	75	. 82	12
	COOPERATIVE NAME		BIG SANDY RECC	BLUE GRASS ENERGY COOP	CLARK ENERGY COOP	CUMBERLAND VALLEY ELECTRIC	FARMERS RECC	FLEMING-MASON ENERGY	GRAYSON RECC	INTER-COUNTY ENERGY	JACKSON ENERGY COOP	LICKING VALLEY RECC	NOLIN RECC	OWEN EC	SALT RIVER ELECTRIC	SHELBY ENERGY COOP		TAYLOR COUNTY RECC		JACKSON PURCHASE ENERGY	KENERGY CORP	MEADE COUNTY RECC	BIG RIVERS GROUP AVERAGE	HICKMAN-FULTON COUNTIES RECG	PENNYRILE RECC	TRI-COUNTY EMC	WARREN RECC	WEST KENTUCKY RECG .	TVA GROUP AVERAGE	OVERALL AVERAGE
															Pa	ite age	er e 4	1 4 4 c	of 5											

				AVERAGE	AVERAGE ANNUAL BASIS	SIS						100
	DISTRIBUTION	DISTRIBUTION	TOTAL	CONSUMER	CONSUMER	ADM. & GEN.	TOTAL	HUMBER	MILES	RESIDENTIAL	TOTAL	AVERAGE
COOPERATIVE NAME	OPERATION	MAINTENANCE	OP. & MAINT.	ACCOUNTING	INFORMATION	EXPENSE	EXPENSE	ņ	i.	CONSUMERS	RESIDENTIAL	MONTHLY
	PER MILE	PER MILE	PER MILE	PER MILE	PER MILE	PER MILE	PER MILE	EMPLOYEES	LINE	BILLED	REVENUES	RES'L REV
O CANDY DECC	166	952	1.943	566	103	1,132	3,744	41	1,027	12,083	16,830,290	116.1
SIG SOUTH NECO	587	1114	1.701	551	264	970	3,486	113	4,566	52,345	75,708,257	120.5
A ABY ENEBRY COOP	576	690	1,216	440	90	466	2,182	20	3,014	24,344	31,325,955	107.2
LAKE EVERAL COOL	430	896	1.326	622	73	421	2,442	56	2,592	22,204	29,511,472	110.8
COMPENSATION VALLE - LLCO	301	643	944	308	34	507	1,793	69	3,539	22,490	27,656,329	102.5
ARMERS RECO	127	672	1.086	. 455	48	387	1,976	51	3,506	17,730	27,400,745	128.8
-Leming-mason energy	777	861	1301	357	96	625	2,379	45	2,466	14,422	19,326,239	111.7
SKATSON RECO	27.5	419	967	481	144	474	2,061	63	3,687	23,989	35,150,797	122.1
NIER-COUNT ENERGY	243	RAR	1514	575	73	675	2,837	133	5,663	48,008	76,960,445	133.6
ACKSON ENERGY COOP	000	SnS	1 484	345	35	466	2,330	46	2,023	16,274	19,074,236	7.76
COLUMN VALLET RECO	200	1 000	1 975	694	282	835	3,786	93	2,939	29,814	44,216,213	123.6
NOLIN RECC	200	678	1 B24	740	115	715	3,394	145	4,451	54,427	68,931,115	105.5
OWEN EC	Con	250	1 353	511	117	676	2.658	76	3,953	43,211	59,871,443	115.5
SALI RIVER ELECTRIC	283	746	1 330	344	es es	417	2.157	30	2,078	14,748	21,021,450	118.8
SHELBY ENERGY COOP	610		200,1	100	5	535	2618	170	6.685	60,649	76,437,150	105.0
SOUTH KENTUCKY RECC	506	843	1,349	cno	67)		4 703	2	1 169	22 301	26.494,596	99.0
TAYLOR COUNTY RECC	475	483	928	309	24	412	1,/03	6	2,103	25,000	2010	
EKPC GROUP AVERAGE	607	784	1,391	494	104	209	2,596	11	3,460	29,940	40,994,796	114.1
NOKSON BUBCHASE ENERGY	785	1.389	2.174	403	91	735	3,403	78	2,891	26,038	27,275,780	87.3
KENEBRY CORP	610	1.369	1,979	430	47	383	2,839	155	6,997	45,039	50,078,902	92.7
MENGLOS COM	675	863	1538	431	75	459	2,503	63	2,972	25,808	24,196,053	78.1
BIG RIVERS GROUP AVERAGE	690	1,207	1,897	421	71	526	2,915	66	4,287	32,295	33,850,245	87.4
		7.5	900	200	27	648	2 882	13	689	2,928	5,096,364	145.1
HICKMAN-FULTON COUNTIES RECC	1/6	PCC,1	002	402	ā	512	2.505	125	5.075	37,084	58,879,793	132.3
PENNYRILE RECG	067	002	1 455	AEO	101	359	2.375	140	5,467	40,717	59,815,321	122.4
TRI-COUNTY EMC	(33	200	1 796	025	148	982	3,495	155	5,615	49,453	79,120,223	133.3
WARKEN RECC	000	1 730	2 452	646	57	494	3,649	94	4,033	30,711	51,409,815	139.5
TVA GROUP AVERAGE	729	1,093	1,822	476	88	599	2,982	103	4,176	32,179	50,864,303	131.7
OVERALL AVERAGE	643	901	1,544	481	96	595	2,716	85	3,712	30,701	42,157,874	114.4

2011 RATE APPLICATION Provide Kenergy's capital structure at the end of each of the periods shown in Format 5. Item 5) Item 5, pages 2-3 of 3, contain the above referenced information. Response) Witness) Steve Thompson

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KENERGY CORP. 2011 RATE APPLICATION PSC INFORMATION REQUEST NO. 1 ITEM, SCHEDULE 1

COMPARATIVE CAPITAL STRUCTURES FOR THE PERIODS SHOWN "000 OMITTED"

	Ratio	64.41%	2.27%	33.31%	100.00%		Ratio	67.94% 2.51%		29.56%	100.00%	ear	65.07% 6.88%	28.05%	100.00%	
2003	Amount	\$106,350	\$3,754	\$55,001	\$165,105	2009	Amount	\$133,280 \$4,915		\$57,986	\$196,181	Average Test Year	133,166 14,082	57,396	204,644	
	Ratio	62.85%	2.07%	35.08%	100.00%		Ratio	68.29% 2.56%		29.15%	100.00%	A	67.50% \$ 2.48% \$	30.02% \$	\$198,149 100.00% \$	
2002	Amount	\$98,898	\$3,250	\$55,203	\$157,351	2008	Amount	\$127,078 \$4,758	•	\$54,243	\$186,079	June 30, 2010	\$133,758 \$4,915	\$59,476	\$198,149	
-	Ratio	61.70%	1.48%	36.82%	100.00%	4	Ratio	68.38% 2.43%		29.19%	100.00%	Ť		•		
2001	Amount .	\$91,432	\$2,188	\$54,560	\$148,180	2007	Amount	\$129,557 \$4,609		\$55,308	\$189,474					
0	Ratio	45.64%	14.82%	39.54%	100.00%	9	Ratio	65.58% 5.14%	;	29.28%	100.00%					
2000	Amount	\$63,750	\$20,705	\$55,234	\$139,689 100.00% \$148,180	2006	Amount	\$117,706	÷ 1	\$52,548	\$179,477					
6	Ratio	52.31%	4.15%	43.55%	100.00%	rč.	Ratio	65.40%	2 20.0	31.58%	100.00%					
1999	Amount	\$65,017	\$5,157	\$54,128	\$124,302 100.00%	2005	Amount	\$113,756	÷,2,2	\$54,918	\$173,926					
	Ratio	55.06%	1.00%	43.94%	\$118,939 100.00%	4	Ratio	64.19%	7.07 7.07 7.07	32.98%	\$168,104 100.00%					
1998	Amount	\$65,486	\$1,187	\$52,266	\$118,939	2004	Amount	\$107,903	7 1 2	\$55,444	\$168,104					
	Type of Capital		2 Short-Term Debt	 Preferred & Preference Stock Patronage Capital 	5 Other (Itemize by Year) 6 Total Capitalization		Type of Capital	1 Long-Term Debt	z snort-Term Debt 3 Preferred & Preference Stock	5 Patronage Capital	6 Other (Itemize by Year) 7 Total Capitalization		Type of Capital 1 Long-Term Debt 2 Short-Term Debt	3 Preferred & Preference Stock 5 Patronage Capital	6 Other (Itemize by Year) 7 Total Capitalization	-
	Line No.		•	-			oN ari						Line No.	-		
						j,	lan	n 5								

Item 5 Page 2 of 3

KENERGY CORP. 2011 RATE APPLICATION PSC INFORMATION REQUEST NO. 1 ITEM 5, SCHEDULE 2

CALCULATION OF AVERAGE TEST PERIOD CAPITAL STRUCTURE 12 MONTHS ENDED JUNE 30, 2010 "000 OMITTED"

	(a)	(Q)	(0)	(p)	(a)	Đ	(b)	(h)
		Total	Long-Term	short-Term	Preferred	Common	Patronage	Total Common
Line No.	Item	Capital	Debt	Debt	Stock	Stock	Capital	Equity
	Balance Beginning of Test Year	\$213,991	\$133,349	\$25,858	n/a	n/a	\$54,785	n/a
_	1st month	\$214,756	\$132,980	\$26,658	n/a	n/a	\$55,119	
	2nd month	\$218,147	\$132,453	\$30,404		n/a	\$55,290	
. **	3rd month	\$218,720	\$132,912	\$30,202		n/a	\$55,605	
+ 10	4th month	\$219,522	\$133,033	\$30,782		n/a	\$55,707	
. "	5th month	\$193.832	\$133,161	\$4,758		n/a	\$55,912	
	6th month	\$196,181	\$133,280	\$4,915		n/a	\$57,986	
. œ	7th month	\$196,971	\$132,882	\$4,915		n/a	\$59,174	
o or	8th month	\$197,646	\$133,005	\$4,915		n/a	\$59,726	
, c	Oth month	\$197,850	\$133,374	\$4,915		n/a	\$59,560	
, -	10th month	\$197,423	\$133,504	\$4,915		n/a	\$59,004	
- ر	11th month	\$197,185	\$133,471	\$4,915		n/a	\$58,800	
1 4	12th month	\$198,149	\$133,758	\$4,915		n/a	\$59,476	
2 5	Total (line 1 through line 13)	\$2,660,373	\$1,731,161	\$183,068		n/a	\$746,144	
+ 4	Average Beleace (Line 13)	\$204 644	\$133,166	\$14,082		n/a	\$57,396	
n (Average Datalice (Line 14/ Line 15/	100 00%	65.07%	6.88%		n/a	28.05%	
0 1	Average Capitalization Ivatios Fnd-of-Period Capitalization Ratios	100.00%	67.50%	2.48%	n/a	n/a	30.02%	n/a
-								

2011 RATE APPLICATION

Item 6a) List all outstanding issues of long-term debt as of the end of the latest calendar year and the end of the test period together with the related information as shown in Format 6a. A separate schedule is to be provided for each time period. Report in Column (k) of Format 6a, Schedule 2, the actual dollar amount of debt cost for the test year. Compute the actual and annualized composite debt cost rates and report them in Column (j) of Format 6a, Schedule 2.

Item 6b) Provide an analysis of end-of-year period, short-term debt and a calculation of the average and end-of-period cost rates as shown in Format 6b.

Response 6a and 6b) Item 6, pages 2-5 of 5, contain the above referenced information. There is no short-term debt at year-end other than current maturities of long-term debt.

Witness) Steve Thompson

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	Actual Test Year	Interest	(i)	46,998 46,998	51,617	51,617	61,495	29,084	29,084	45,841	68,501	68.519	52,141	 }	38,193 56.481	67,025	48,692	50,013	18,059	16,997	38,243	343.989	297,264	209,007	224.556	13,513	2,454,688	181,816	213,973	221,594	224,109	237,490	1,277,963	231,015	277,217	201,204 318,960
		·									e	9 69	₩	()	A 43	₩	↔	us u	•	↔	()) (e e	€	6 9 6	ь 69	€9	63	9 > €	÷ +÷	ь	€9-	نج	<i>y</i> ,	₩	69	ម ម
	Annualized Cost	Col. (e) x Col. (f)	(j)								67,273	67.212	51,200	= ;	37,434	66,031	47,861	49,163	17,830	16,781	37,758	338,596	218,035	206,395	221.278	13,341	1,881,558	180,344	212,306	219,914	222,224	235,567	7,267,844	228,528	274,233	199,038 318,960
		ਨ									↔ €	A 69	↔	↔	₩	· 69	G	69 6	•	€	↔ €	A 49	₩.	69 €	A 69	69	8	6 9 6	e e e	69	↔	69	A	↔	es ·	69 69
	Type	Obligation	(h)	RUS Mortgage RUS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage		RUS Mortgage	RUS Mortgage		RUS Mortgage	RUS Mortnage	RUS Mortgage	RUS Mortgage	RUS Mortgage RUS Mortgage				
KENERGY CORP. 2011 RATE APPLICATION SCHEDULE OF OUTSTANDING LONG-TERM DEBT FOR THE TEST YEAR ENDED JUNE 30, 2010	Interest Rate	Term	(b)	Fixed to Maturity Fixed to Maturity	Fixed to Maturity	Fixed to Maturity	Fixed to Maturity Fixed to Maturity	Fixed to Maturity	Fixed to Maturity	Fixed to Maturity	Fixed to Maturity	rixed to Maturity	Fixed until 8/31/13	Fixed until 05/31/11	Fixed until 05/31/11 Fixed until 12/31/13	Fixed to Maturity	Fixed to Maturity Fixed until 03/31/12	Fixed until 04/30/17	Fixed until 01/31/12	Fixed until 07/31/12 Fixed until 03/31/13	Fixed to Maturity	;	Fixed to Maturity	Fixed to Maturity	Fixed to Maturity	Fixed to Maturity Fixed to Maturity										
KENERGY CORP. 2011 RATE APPLICATION OF OUTSTANDING LONG- TEST YEAR ENDED JUNE	Interest	on 06/30/10	(j)	5.00% F		5.00% F			5.00% F		5.00% F				3.125% F			5.00% F			5.00%				3.250% F 2.625% F			4.690% F				4.690% F	4 940% F			4.940% F 3.544% F
KENERGY CORP. 2011 RATE APPLICATION HEDULE OF OUTSTANDING LONG-TERM DE FOR THE TEST YEAR ENDED JUNE 30, 2010	Amount Outstanding	P	(a)	, ,	ı	Ď		1	•	r	1,345,454	1.344.238	1,280,009	352	1,197,899	1,600,750	957,215	983,264	356,606	335,629	755,165	15.933.952	10,260,470	5,503,859	8.429,637	266,825	61,987,843	3,845,291	4,332,778	4,337,553	4,971,452	5,022,758	5 551 282	4,626,069	5,551,282	4,029,108 9,000,000
当ら		,		കക	69	69 E	A 69	₩.	↔	•	↔ 6	9 69	₩.	69 (so es	· 69	69	сэ с	• 63	₩,	ès e	es es	€9-	⇔ €	e e	· 69	ક્ક	∌ 6	9 69	₩.	↔	63	es es	69	↔	6 69
S	Date	Maturity	(p)	2021	2023	2023	2027	2021	2021	2024	2028	2029	2029	2029	2029	2032	2029	2029	2034	2034	2034	2036	2036	2036	2036	2034		2041	2041	2041	2041	2041	2037	2037	2037	2037
	Date	Issue	(0)	12/05/86 12/05/86	06/23/88	06/23/88	10/29/90	11/26/86	11/26/86	05/24/89	01/28/93	01/28/93	12/14/94	12/14/94	12/14/94 07/01/97	07/01/97	04/21/93	04/21/93	01/19/99	02/10/99	05/12/99	02/01/01	02/01/01	02/01/01	02/01/01			01/31/06	01/31/06	01/31/06	01/31/06	01/31/06	nteed) 07/01/03	07/01/03	07/01/03	07/01/03
	Type	Debt	(p)	35 yr Note 35 yr Note	35 yr Note	35 yr Note	35 yr Note	35 yr Note	35 yr Note	35 yr Note	35 yr Note	35 vr Note	35 yr Note	35 yr Note	35 yr Note 35 vr Note	35 yr Note	35 yr Note	35 yr Note	35 yr Note	35 yr Note	35 yr Note	35 yr Note	35 yr Note	35 yr Note	35 yr Note	35 yr Note	- Rural Utilites Service (RU	35 yr Note	35 yr Note	35 yr Note	35 yr Note		- (KUS guaranteed) 35 vr Note - 07/01	35 yr Note	35 yr Note	35 yr Note 35 yr Note
	Note No.	į	(a)																													F	ıı - Ireasury-			
				1B170 1B172	1B180	1B182	1B190	1B340	1B342	1B353	1B200	1B205	1B210	18211	18215 18220	1B225	1B360	1B366	1B375	1B376	1B377	1B380	1B381	1B382	1B384	1B570	Subtotal	18390	1B392	1B393	1B394	1B395	Subtotal F0010	F0015	F0020	F0025 F0030
	Line No.			- 2	က	4 r	ဂ ဖ	7	ထဝ	, p	, ;	<u>4</u> 65	4	5	16	18	19	22	55	23	24	7 7 7 8	27	28	8 8	31	35		35	36	37	88	8 9 9	41	45	4 4 4

				Š	KENERGY CORP. 2011 RATE APPLICATION SCHEDULE OF OUTSTANDING LONG-TERM DEBT FOR THE TEST YEAR ENDED JUNE 30, 2010	KENERGY CORP. 2011 RATE APPLICATION OF OUTSTANDING LONG- TEST YEAR ENDED JUNE	ION NG-TERM DEBT UNE 30, 2010				
Line No.	Note No.	Type of Debt	Date of Issue	Date of Maturity	Amount Outstanding	Interest Rate on 06/30/10	Interest Rate Term	Type of Obligation	Annualized Cost Col. (e) x Col. (f)	ilized st : Col. (f)	Actual Test Year Interest
	(a)	lssue (b)	(0)	(g)	(e)	(t)	(b)	(h)			COSt (I)
45	F0035	35 yr Note	01 (0)	1000	9,000,000	1	4.537% Fixed to Maturity	RUS Mortgage	\$ 2	408,330 \$	208,359
46	Subtotal - Federal Financing bank(KOS guaranteed) Fconomic Dev Loan 10 vr Note 02/20/04 2014	nancing Ban 10 vr Note	IK(RUS guar 02/20/04	anteeu) 2014		0.00%	Fixed to Maturity	RUS Mortgage		.1	
48	Economic Dev Loan 10 yr Note	10 yr Note	01/31/07	2017		0.00%	Fixed to Maturity	RUS Mortgage	↔ 4	, ,	
49	Economic Dev Loan 10 yr Note	10 yr Note	05/31/0/	7107	\$ 351,574	(1)	rixeu to maturity	NOO MOUSEAGE	မ	\$	
51	ML0501T1	35 yr Note	07/01/97	2032	-	i	Fixed until 10/14/11	CoBank Mortgage	ө	68,982 \$	71,163
52	ML0501T2	35 yr Note	12/05/86	2019	\$ 972,906	3.77%	Fixed until 02/17/12	CoBank Mortgage	sə e	38,558 \$	39,773
53	ML050114 MI 0501T5	35 yr Note	10/05/88	2022	\$ 1,022,733 \$ 755.010		Fixed until 03/18/15	CoBank Mortgage	, 69	28,237 \$	38,455
55	ML0501T6	35 yr Note	10/05/93	2028	-		Fixed until 03/18/15	CoBank Mortgage	⇔		61,068
26	ML0501T7	35 yr Note	01/05/94	2029			Fixed until 02/16/11	CoBank Mortgage	€9 (67,320
24	ML0501T8	35 yr Note	06/15/92	2025			Fixed until 2/16/11	CoBank Mortgage	es e	70,287 \$	71,343
28	ML0501T10	35 yr Note	10/02/01	2026	\$ 3,067,754	4.51%	Fixed until 10/14/11	CoBank Mortgage	- 	77.435 \$	96.578
£ 2	ML0501111	10 yr Note	09/19/03	2014			Fixed to Maturity	CoBank Mortgage	÷ 69	29,898 \$	34,055
9 19	ML0501T13	12 yr Note	04/05/04	2016			Fixed to Maturity	CoBank Mortgage	₩.	-	43,947
62	ML0501T14	13 yr Note	04/05/04	2017	\$ 675,337		Fixed to Maturity	CoBank Mortgage	ь		31,427
63	ML0501T15	14 yr Note	04/05/04	2018	\$ 1,257,163		Fixed to Maturity	CoBank Mortgage	6 9 6		58,925
4 5	ML0501T19	17 yr Note	08/18/04	2021	\$ 479,417 e en 201765	5.59%	Fixed until 02/16/12 Fixed until 02/16/12	CoBank Mortgage	. €	44.791 \$	45,884
3 5	ML0501120	25 yr Note	00/10/04	2029	\$ 001,203 \$ 1,266,723			CoBank Mortgage	· 43		72.154
99	ML0501121	10 vr Note	06/30/10	2020	5 9 110 101		Fixed to Maturity	CoBank Mortgage	· (-)		986
8	Subtotal - Cobank	16 01	5		2	II			\$ 1,2	,207,950 \$	946,857
9 8	for Tool Lord Torn Dobt Annual Lord Lord	tile Americality	ممر ممر عمر		¢ 145 064 553				\$ 6.0	6.060.675 \$	6,193,481
2 2	Test Year Cost	טני אוווימשוובא	1000 00			.11					
72											
73	Annualized Cost Rate [Total	te [Total								3.9085%	
74	Col.(j) / Total Col. (e)]										
76	Actual Test Year Cost Rate	st Rate				•					3.9941%
77	Total Col. (j) / Total Reported in	Reported in									
79	col. (e)]										
80		H						890 0 Profession 1	1011011	, to	
83	\$ 155,064,553 \$ (16,391,779)		Line No. 68, column (f) above RUS cushion of credit balance at 06/30/10	above balance a	t 06/30/10		 All Cobank interest rates include a .b5% reduction for capital credit refunds. 	t rates include a .55% nds.	% reduction	JO .	
83 8			ue in 1 year	(RUS For	in 1 year (RUS Form 7, Line 45)		-				
84	\$ 133,757,638	RUS Form 7,	7, Line 41								

capital credit refunds.

	Annualized Cost Col. (e) x Col. (f) (i)	\$ 46.883	\$ 46,883	\$ 51,515		\$ 61,394 61,394				\$ 52,0/4	38.1	\$ 56.417	\$ 66,956	\$ 29,012	\$ 29,012	\$ 44,518	\$ 45,758	\$ 48,636	49,935	18,273	16.983	\$ 38,211	\$ 24,201			\$ 208,801	\$ 224.317	\$ 13,501	2				\$ 221,494		.		\$ 276,665			\$ 318,960
	Type of Obligation (h)	RHS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage	KUS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage	KUS Mortgage	PLIS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage	KUS Mortgage	RUS Mortgage	RUS Mortgage		RUS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage	RUS Mortgage		RUS Mortgage	RUS Mortgage	KUS Mortgage	RUS Mortgage RUS Mortgage
RM DEBT 8 31, 2010	Interest Rate Term (g)	Eived to N				Fixed to Maturity					Fixed until 05/31/11					Fixed to Maturity					Fixed to Maturity						Fixed until 07/31/11								Fixed to Maturity			Fixed to Maturity	Fixed to Maturity	Fixed to Maturity Fixed to Maturity
ORP. ICATION IG LONG-TEF	Interest Rate on 12/31/09 (f)	, (c)	5.00%	5.00%	2.00%	5.00%	5.00%	5.00%	2.00%	4.00%	3.125%	3.123%	3.30%	5.00%	5.00%	2.00%	2.00%	2.00%	5.00%	5.125%	5.00%			2.125%	3.000%	3.750%	3.250%	5.00%	1	4.690%	5.120%	4.900%		-	4.690%					4.940% 3.544%
KENERGY CORP. 2011 RATE APPLICATION SCHEDULE OF OUTSTANDING LONG-TERM DEBT FOR THE TEST YEAR ENDED DECEMBER 31, 2010	Amount Outstanding (e)	027 665 46	937,665.16	1,030,291.25	1,030,291.25	1,227,884.79	1,227,884.79	364	1,368,581	1,301,860	358	1,221,349	1,011,911	580.243	580.243	890,367	915,165	972,716	999,106	2,229,750	360,886	764,930	484.011	16,	-		7,256,117		72		3,884,624	4,364,749	4,368,718	5,010,976		2		4,667,086	5,600,503	4,064,833 9,000,000
20 HEDULE OI R THE TES	Date of Maturity (d)	(2)	2021	2023	2023	2025	2027	2028 \$	2029 \$	2029 \$	2029 \$		2032					2029 \$	2029 \$			2034			2036 \$		2036		i	2041	2041 \$	2041 \$			2041	 \$	l			2037 \$ \$
SC	Date of Issue (c)	70,70,07	12/05/86	06/23/86	06/23/86	10/29/90	06/29/92	01/28/93	01/28/93	12/14/94	12/14/94	12/14/94	07/01/97	11/26/86	11/26/86	05/24/89	05/24/89	04/21/93	04/21/93	08/12/98	01/19/99	02/10/88	05/26/99	02/01/01	02/01/01	02/01/01	02/01/01	02/01/01	00/13/33 (SI)	01/31/06	01/31/06	01/31/06	01/31/06	01/31/06	01/31/06	rteed)	07/01/03	07/01/03	07/01/03	07/01/03
	Type of Debt Issue (b)	1 (n) 1	35 yr Note	35 yr Note	35 yr Note	35 yr Note	35 yr Note	35 yr Note	35 yr Note	35 yr Note	35 yr Note	35 yr Note	35 yr Note	35 yr Note	35 vr Note	35 vr Note	35 yr Note	35 yr Note	35 yr Note	35 yr Note	35 yr Note	35 yr Note	35 yr Note	35 vr Note	35 yr Note	35 yr Note	35 yr Note	35 yr Note	7111	1	35 yr Note	<u>-</u>	,	35 yr Note	35 yr Note	35 yr Note 35 yr Note				
	Note No.	-																		_			. ~			~ !) tal - Dural I if	iai - Nuiai O		61			10	tal - Treasun		10	_	10 C
			1B170	1B180	1B182	1B190	1B192	18200 18201	1B205	1B210	1B211	18215	18220	18225	18340	1B350	18353	1B360	1B366	1B370	1B375	18376	163//	18380	1B381	1B382	1B383	18384	Upp/O	1B390	1B391	1B392	1B393	1B394	1B395	Subtotal	F0010	F0015	F0020	F0025
	Line No.		c	4 س	4	5	9 1	~ α	—	10	=	12	<u> </u>	4 4	<u> </u>	17	- 82	19	20	21	22	23	4 4	3 %	27	28	53	3 8		3 8	34	35	38	37	88	33	40	4	42	£ 4 8

			SS	HEDULE OR THE T	KENERGY CORP. 2011 RATE APPLICATION SCHEDULE OF OUTSTANDING LONG-TERM DEBT FOR THE TEST YEAR ENDED DECEMBER 31, 2010	ORP. ICATION G LONG-TEF DECEMBER	RM DEBT 31, 2010			
Line	Note	Type	Date	Date	Amount	Interest	Interest	Type	Annualized	jzed
Š.	No.	; * 5	ਰ	ō	Outstanding	Rate	Rate _	. o	Cost	9
		Debt	lssne	Maturity		on 12/31/09	lerm	Obligation	coi. (e) x coi. (i) 	==== 5 5
	(a)	anssi (q)	(0)	(d)·	(e)	(£)	(b)	(h)		
45	11	35 yr Note				4.537%	4.537% Fixed to Maturity	RUS Mortgage	\$ 4	408,330
46	Subtotal - Federal Fir	Financing Bank(RUS guaranteed)	k(RUS guara	inteed)	37,93	800	Civil to Maturity	DI 10 Mortgage		10,1
47	Economic Dev Loan	10 yr Note	08/30/00	2010	8 9,27	0.00%	Fixed to Maturity	RUS Mortgage	.	1
o 4 0 4	Economic Dev Loan		01/20/04	2014	20	0.00%	Fixed to Maturity	RUS Mortgage	G	ı
20 .	Economic Dev Loan		02/20/04	2014		0.00%	Fixed to Maturity	RUS Mortgage	↔ €	,
51	Economic Dev Loan		01/31/07	2017		0.00%	Fixed to Maturity	KUS Mortgage	∌ €	
52	Economic Dev Loan	10 yr Note	05/31/07	2017	\$ 392,130	. 0.00%	Fixed to Maturity	ких молдаде	e e	<u>.</u>
53	Subtotal - Economic Dev Loan	Dev Loan	!			(1)		Operation Monday	9 4	69 421
54	ML0501T1	35 yr Note	07/01/97	2032	1,539,276	4.51%	Fixed until 10/14/11	CoBank Mortgage	÷ €	37,72
55	ML0501T2	35 yr Note	12/05/86	2019	\$ 1,000,470 \$ 1,044,686	3.77%		CoBank Mortgage	→ 69	39,385
1 2	MLUSUT 14	35 yr Note	02/03/84	2022	786 052	3.74%		CoBank Mortgage		29,398
20	MLUSUITS	35 yr Note	10/05/93	2028	-	3.74%		CoBank Mortgage	· 69	46,483
2 2	MI 0501T7	35 vr Note	01/05/94	2029	•	5.56%		CoBank Mortgage	↔	67,266
8 9	ML0501T8	35 yr Note	06/15/92	2025	•	5.56%		CoBank Mortgage	G	71,286
9 5	ML0501T10	35 yr Note	10/02/01	2026		4.51%		CoBank Mortgage	€9	140,823
62	ML0501T11	10 yr Note	09/19/03	2014	\$ 2,152,813	4.29%		CoBank Mortgage	s o €	92,356
63	ML0501T12	11 yr Note	04/05/04	2015	\$ 817,700	3.99%		Cobank Mortgage	A 6	32,020
64	ML0501T13	12 yr Note	04/05/04	2016	\$ 1,026,836	4.12%		Cobank Mortgage	, 4	30 378
65	ML0501T14	13 yr Note	04/05/04	2017		4.24%		Cobank Mortgage	.	57 111
99	ML0501T15	14 yr Note	04/05/04	2018	\$ 1,322,019	4.32%	Fixed to Maturity	Cobain Mortgage	→ •	27.816
67	ML0501T19	17 yr Note	08/18/04	2021	\$ 497,090 \$ 847,668			CoBank Mortgage	÷ +	45,708
8 8	ML0501120	20 yr Note	08/18/04	2023	\$ 1.286.898	5.59%		CoBank Mortgage	€9	71,938
9 6	Subtotal - Cobank	za yı ivole	1000	200	19				es S	902,018
7.2						1				3
72	Total Long-Term Del	Debt, Annualized Cost and	ed Cost and		\$ 157,702,045	,,			5.0 5.3	6,358,419
73										
74	İ	:							7	4 0319%
75		te [Total							•	- CO - 19 / O
192	Col.(j) / Total Col. (e)]	₹.								
78										
79	•		Line No. 68, column (f) above	above			(1) All Cobank interest rates include a .65% reduction for	it rates include a .65º	% reduction	Tor L
8		RUS cushit	RUS cushion of credit balance at 06/30/10	valance a	t 06/30/10		capital credit retunds.	nds.		toote in a
£ %	\$ (4,915,136)	Principal due in 1 yea RUS Form 7, Line 41	ue in 1 year 7, Line 41	(RUS FOI	Principal due in 1 year (RUS Form 7, Line 45) RUS Form 7, Line 41					
1		11	•							

2011 RATE APPLICATION

subaccount number, account title, subaccount title, and amount. The trial balance shall include all

asset, liability, capital, income, and expense accounts used by Kenergy. All income statement

accounts should show activity for 12 months. Show the balance in each control account and all

Provide a trial balance as of the last day of the test year showing account number,

2 3

Item 7)

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Witness)

Response)

underlying subaccounts per company books.

Steve Thompson

Please see Exhibit 11 of the application.

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		•	2011 RATE APPL	ICATION			
2	Item 8)	Provide a schedule	e, as shown in Format	8, compari	ing the bala	inces for ea	ch balance
3	sheet account	t or subaccount inclu	ded in Kenergy's chart	of accounts	for each m	onth of the t	est year, to
4	the same mor	nth of the 12-month p	period immediately pred	ceding the te	est year.	•	
5	·						
6	Response)	Item 8, pages 2–40	of 40, contain the above	ve reference	d informatio	on.	
7							
8	Witness)	Steve Thompson					· ,
9		•	•				
10							
12							
13							
14							
15		· .					
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L	July	August	September	October	November	December	January	February	March	April	May	June
102000 ELECTRIC PLANT PURCHASED OR SOLD	Q.									g - , y - a - e - e - e - e - e - e - e - e - e		1
TEST YEAR 2010	0.00	0.00	00.0	0.00	0.00	00.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE(DECREASE)	0.00	0.00	00:0	00'0	0.00	00'0	0.00	0.00	0.00	0.00	-000	0.00
107100 CONSTURCTION W.I.PCONTRACTORS												
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(IDECREASE)	546,277.02 763,018.91 (216,741.89)	1,106,938.09 729,086.93 377,851.16	1,189,173.86 876,409.22 312,764.64	1,182,927.07 941,288.89 241,638.18	1,016,976.34 834,124.33 182,852.01	1,003,710.24 624,713.89 378,996.35	1,126,833.17 663,867.81 462,965,36	1,086,522.00 669,538,65 416,983,35	1,103,399.55 374,360.06 729,039.49	505,924.09 395,516.67 110,407.42	490,604.02 385,491.98 105,112.04	536,337.50 517,389.53 18,947.97
000207												
10/200 CONSTRUCTION W.I.P KENERGY						,						
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	1,689,137.90 1,261,292.20 427,845.70	1,338,239.60 1,239,540.15 98,699.45	1,026,018.93 1,050,627.38 (24,608.45)	1,020,828.94 1,239,761.36 (218,932.42)	1,108,381.25 1,135,496.68 (27,115.43)	1,441,525.18 989,651.56 451,873.62	1,364,463,49 1,136,107.69 228,355.80	1,066,420.17 666,449.07 399,971.10	917,744.41 952,812.32 (35,067.91)	988,374.31 860,583.14 127,791.17	821,703.13 1,061,144,07 (239,440.94)	560,929.70 1,481,412.14 (920,482.44)
107202 DEFERRED LABOR-CONSTRUCTION					,							
TEST YEAR 2010 PRIOR YEAR 2009	0.00	00.0	0.00	0.00	00.00	0.00	0.00	00.00	0.00	0.00	0.00	00:00
107212												
IT UP	c	Ö	S	000	000	0000	00'0	00'0	0.00	0.00	0.00	0.00
PRIOR YEAR 2009 INCREASE(DECREASE)	0.00	00.0	00:0	00.0	00:0	0.00	0.00	0.00	0.00	0.00	00.00	00.00
107230 MARION OFFICE BUILDING												
TEST YEAR 2010	0.00	00:0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00.0	00.00	0.00
	00.0	0.00	0.00	0.00	00'00	0.00	0.00	00'0	00'0	0.00	0.00	00'0
107230 WEBERSTOWN COMMUNICATION BLDG	Ō											
TEST YEAR 2010 PRIOR YEAR 2009	00.00	00'0	0.00	0,00 22,097.15	0.00	0.00	0.00	0.00	0.00	2,336.95	2,336.95	2,336.95
INCREASE/(DECREASE)	00'0	0.00	(2,339.64)	(22,097.15)	(22,113.42)	0.00	0.00	00.0	0.00	2,550,50	7,500.30	25.00.57
107240 PBX UPGRADE												
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE((DECREASE)	56,552.88 16.68 56,536.20	74,450.42 16.68 74,433.74	98,702.74 16.68 98,686.06	115,344.27 16.68 115,327.59	329,541.10 16.68 329,524,42	0.00	436.14 0.00 436.14	658.95 7.62 651.33	1,025.76 6,289.89 (5,264.13)	1,025.76 23,851.39 (22,825.63)	1,025.76 40,140.45 (39,114.69)	7,756.51 43,811.64 (36,055.13)
107250 FIBER OPTIC CABLE-HANSON												
TEST YEAR 2010 PRIOR YEAR 2009	3,151.44	3,151.44	3,151.44	3,151.44 202.14	3,151.44 202.14	0.00	00.0	00.00	0.00	00.0	3,151.44	3,151.44 (3,151.44)
INCREASE/(DECREASE)	2,949.30	2,949.30	2,949.30	7,349.30	7,345,30	00.0	02:0					
107255 AUTOMATIC METER READING SYS (TWAX)	VAX)								,			
TEST YEAR 2010 PRIOR YEAR 2009	87,484.64 90,036.67	87,484.64	87,484.64	87,484.64	87,484.64	87,484.64	87,484.64	87,484.64 87,484.64	87,484.64	87,484.64 89,474.31 (1,989.67)	87,484.64 87,484.64 0.00	87,484.64 87,484.64 0.00
INCREASE/(DECREASE)	(2,552.03)		0.00	(0).65)	0.00	l non	- 000	20.0	200	7.555511		

August September
00'0 00'0 00'0 00'0 00'0 00'0
39,169.16 39,169.16 39,169.16 11,483.56 13,183.93 27,685.60 27,685.60 25,985.23
0.00 0.00 0.00 1,493.56 1,774.34 (1,493.56) (1,493.56) (1,774.34)
109,246.55 109,246.55 109,246.55 0.00 82,245.01 109,246.55 109,246.55 27,003,54
0.00 00.0 00.0 00.0 00.0 00.0
000 000 000 000 000 000
(650,376,59) (650,953,32) (901,229,49) (1,112,114,43) (411,816,66) (387,835,50) (380,307,01) (731,322,80) (438,559,33) (458,517,82) (540,922,49) (380,791,63)
0.00 00.0 00.0 00.0 00.0 00.0 00.0 00.
79,322.06 83,477.90 105,129.78 107,195.97 81,241.32 81,783.27 (7,763.42) 23,366,51
31.34 31.34 31.34 31.34 31.34 31.34 0.00 0.00 0.00

June		0.00	(4,478,038.25) (4,176,254.24) (301,784.01)	(1,656,723.61) (1,526,233.69) (130,489,92)	(1,425,039.63) (1,307,678.45) (117,361.18)	(500,389.69) (459,744.25) (40,645.44)	(550,075.04) (513,164.69) (36,910.35)	(14,085,267.01) (12,115,306,92) (1,969,960,09)	(11,574,014.54) (10,332,515,42) (1,241,499,12)	(11,163.21) (10,851.57) (311,64)	(3,105,953.93) (2,814,472.80) (291,481.13)
May		00.00	(4,459,336.22) (4,449,799.14) (4	(1,645,849,45) (1 (1,515,359,53) (1 (130,489,92)	(1,413,557.39) (1 (1,286,080,23) (1 (117,477.16)	(497,002.57) (456,357.13) (40,645,44)	(547,010.00) (510,129.76) (36,880.24)	(13,918,515.51) (14 (12,739,538.02) (12 (1,178,977.49) (1	(11,468,775.39) (11 (10,503,330,56) (10 (965,444,83) (1	(11,137.24) (10,825.60) (311.64)	(3.073.918.24) (5. (2,783,770.69) (7. (290,147.55)
April		0.00	(4,428,010.33) (4, (4,129,577.49) (4, (298,432.84) ((1,634,975.29) (1,1504,485,37) (1,1504,489,92)	(1,402,075.15) (1 (1,284,482.01) (1 (117,593.14)	(493,615.45) (452,970.01) (40,645.44)	(543,944.96) (577,094.83) (38,850.13)	(13,771,536.61) (13 (12,533,677.41) (12 (1,237,859.20) (1	(11,370,510.53) (11 (10,372,375,42) (10 (998,135,11)	(11,111.27) (10,799.63) (311.64)	(3,046,048,30) (3 (2,751,630,83) (2 (294,417,47)
March		0.00	(4,383,452.51) (4 (4,108,848.56) (4 (284,603,95)	(1,624,101,13) (1 (1,493,611,21) (1 (130,489,92)	(1,390,592.91) (1 (1,722,883.79) (1 (117,709.12)	(490,228.33) (449,582.89) (40,645,444)	(540,879.92) (504,059.90) (36,820.02)	(13,679,241.90) (13 (12,328,673.78) (12 (1,330,568.12) (1	(11,276,241.09) (11 (10,229,599.35) (10 (1,046,641.74)	(11,085.30) (10,773.66) (311.64)	(3.017,788.27) (5 (2,719.288.00) (5 (298,530.27)
February		0.00	(4,376,577.08) (4 (4,074,344,48) (4 (302,232.60)	(1,613,226.97) (1 (1,482,737.05) (1 (130,489.92)	(1,379,110,67) (1 (1,261,285,57) (1 (11,825,10)	(486,841.21) (446,195,77) (40,645,44)	(537,814.88) (501,024.97) (36,788.91)	(13,503,451.92) (15 (12,183,237.85) (17 (1,320,214.07) (1	(11,175,453.59) (1' (10,150,500.24) (1((1,024,953.34) ((11,059.33) (10,747.69) (311.64)	(3,018,609.94) (5 (2,686,937.03) (5 (331,672.91)
January Fe		0.00	(4,345,085,30) (4 (4,039,840,40) (4 (305,244,90)	(1,602,352.81) (1 (1,471,862.89) (1 (130,489.92)	(1,367,628.43) (1,249,687,35) (1,17,941,08)	(483,454.09) (442,808.65) (40,645,44)	(534,749.84) (497,390.04) (36,759.80)	(13,340,922.90) (15 (12,009,666.11) (15 (1,331,256,79) ((11,064,464.96) (11,010,032,885.61) (10,031,579.35) (10,031,579.35)	(11,033.36) (10,721.72) (311.64)	(2,996,357.49) (6 (2,660,040.70) (6 (336,316.79)
December J	***************************************	0.00	(4,310,526.73) (4,005,336.32) (4	(1,591,478,65) (1,460,988,73) (1	(1,356,146.19) (1 (1,238,089,13) (1 (118,057,06)	(480,056.97) (439,421.53) (40,545,44)	(531,684.80) (494,955.11) (36,729.69)	(13,139,220.48) (11,1815,006.42) (11,1,324,214,06)	(10,937,010.95) (1- (9,906,956.64) (11 (1,030,034,31) ((11,007.39) (10,695.75) (311.64)	(2,972,822.44) ((2,627,618.68) ((345,203.76)
November De		0.00	(4,314,779.94) (4 (4,031,009.22) (283,770.72)	(1,580,604,49) ((1,454,870,40)	(1,344,591.05) ((1,226,490.91) ((118,100.14)	(476,679.85) (436,034.41) (40,645.44)	(528,692.66) (491,920.18) (36,772.48)	(12,949,328.89) (1: (11,703,737.12) (1 (1,245,591,74))	(10,811,947.55) (1 (9,804,737.56) ((1,007,209,99) ((10,981.42) (10,669.78) (311.64)	(2,945,964,95) ((2,598,449,46) ((347,515,49)
October		0.00	(4,285,597.88) (4,285,597.89) (6,2985,634.29)	(1,559,730,33) ((1,44,094,55) ((125,645,78)	(1,333,108,81) (1,214,892,69) (118,216,12)	(473,292.73) (432,647.29) (40,645,44)	(525,627,62) (488,885,25) (36,742,37)	(12,789,137.56) (1 (11,562,310,25) (1 (1,226,827,31) ((10,713,601.36) (1 (9,703,153,15) ((1,010,448,21)	(10,955.45) (10,643.81) (311.64)	(2,513,627.89) (2,573,627.89) (344,797.44)
September		0.00	(4,251,097.81) (4,251,097.81) (5,982,259.35) (288,838,45)	(1,558,856.17) ((1,433,298.70) ((125,557.47)	(1,321,626.57) ((1,203,294.47) ((118,332.10)	(469,905.61) (429,260.17) (40,645.44)	(522,562.58) (485,850.32) (36,712.25)	(12,628,850,72) (11,403,479,58) (1,725,371,14)	(10,597,009,77) (1 (9,588,386,88) (1,008,622,89)	(10,929.48) (10,617.84) (311.64)	(2,549,356,41) (2,549,944,32) (343,412,09)
August Se		0.00	(4,215,100.98) (4,215,100.98) (5,227,884,43) (5,267,216,55)	(1,547,982.01) ((1,422,512.85) ((125,469.16)	(1,330,874,89) (1,191,696,25) (139,178,64)	(466,518.49) (425,873.05) (40,645.44)	(519,234.55) (482,815.39) (36,419,16)	(12,464,346.19) (1 (11,296,598,03) (1 (1,167,748,16)) ((10,533,137.02) (1 (9,501,534,00) (1,031,603,02)	(10,903.51) (10,591.87) (311.64)	(2,879,843,53) (2,520,651,55) (359,191,99)
July		0.00	(191,387,55) 1,893,509.50) (297,878.05)	(1,537,107.85) ((1,411,727.00) ((125,380.85)	,319,276.67) 1,180,098.03) (139,178.64)	(463,131.37) (422,485.93) (40,645,44)	(516,199.62) (479.780.46) (36.419.16)	(12,281,069.18) (1 (11,141,600,05) (1 (1,139,469.13) (412,667.02) 454,444.32) 958,222.70)	T (10,877,54) (10,565,90) (311,64)	846,290,76) 518,848,40) 327,442.36)
	OR WORK ORDER	2010 2009	TION-SUBSTATION (4 2010 (5 2009		TION-MICROWAVE 2010 (TION-TOWERS 2010 2009	ENSBORO FIBER 2010 2009	1-0-11	2010 (1 2010 (1	ATION-UG CONDUIT 2010 2009	ATION-UG CONDUC 2010 (2009 (
	107900 OVERHEADS - CONTRACTOR WORK ORDERS	TEST YEAR PRIOR YEAR INCREASE(DECREASE)	ACCUM PROVI DEPRECIATION-SUBSTATION TEST YEAR 2010 PRIOR YEAR 2009 (C	108621 ACCUM PROVI DEPRECIATION-SCAD TEST YEAR PRIOR YEAR INCREASE(DECREASE)	108822 ACCUM PROVI DEPRECIATION-MICROWAVE TEST YEAR 2010 (1 PRIOR YEAR 2009 (1)	108623 ACCUM PROVI DEPRECIATION-TOWER TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	ACCUM PROVI DEPR-OWENSBORO FIBER TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	10864 ACCUM PROVI DEPRECIATION-POLE TEST YEAR PRIOR YEAR INCREASE(DECREASE)	ACCUM PROVI DEPRECIATION-OH CONDUCT TEST YEAR 2009 (9 PRIOR YEAR 2009 (9 INCREASE(DECREASE)	ACCUM PROVI DEPRECIATION-UG CONDUIT TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	ACCUM PROVI DEPRECIATION-UG CONDUCT TEST YEAR 2009 (2. INCREASE/(DECREASE)

June	(8,001,439.15)	(7,351,303,98)	(1,009,390.54)	(702,391,97)	(210,626.24)	(21,114.90)	(2,987,239.31)	(733,590.95)	(4,441,156.14)	(108,501.95)
	(7,936,573.25)	(6,657,880,22)	(982,362.66)	(633,540,12)	(182,813.29)	(11,987.46)	(2,852,719.55)	(1,083,130.80)	(4,378,079.55)	(121,708.51)
	(64,865.90)	(693,423,76)	(27,027,88)	(68,851.85)	(27,812.95)	(9,127.44)	(134,519.76)	349,539.85	(63,076.49)	13,206.65
Мау	(7,983,897,07) (7,838,185,74) (155,711,33)	(7,292,521.23) (6,604,122.58) (688,398,55)	(1,019,087.01)	(696,433,49) (632,153,25) (64,280,24)	(207,637.59) (180,348.40) (27,289.19)	(20,354.28) (11,226.84) (9,127.44)	(2,975,205.51) (2,840,806.03) (134,399.48)	(726,640.95) (1,077,612.10) 350,971.15	(4,387,349.05) (4,323,259.85) (64,089.20)	(107,964.56) (121,167.47) 13,202,91
April	(7,978,849.91)	(7,234,238.68)	(1,004,780.43)	(690,921,99)	(205,143.85)	(19,593.66)	(2,963,171.71)	(722,934.75)	(4,333,541.96)	(107,427.17)
	(7,867,254.56)	(6,540,356.41)	(1,003,654.38)	(621,388,16)	(177,883.51)	(10,466.22)	(2,828,892.51)	(1,071,929.68)	(4,267,349.97)	(120,626.33)
	(111,595.35)	(693,882,25)	(1,126.05)	(69,533,83)	(27,260.34)	(9,127.44)	(134,279.20)	348,994.93	(66,191.99)	13,199.16
March	(7,923,826.69)	(7,176,163.30)	(990,651.09)	(688,819.75)	(202,918.40)	(18,833.04)	(2,951,171.89)	(718,056.25)	(4,279,734,87)	(106,889.78)
	(7,863,117.74)	(6,483,874.38)	(989,634.65)	(612,302,35)	(175,420.11)	(9,705.60)	(2,816,978.99)	(1,066,288.73)	(4,210,928,56)	(120,085.02)
	(60,708.95)	(692,288.92)	(1,016.44)	(76,517.40)	(27,498.29)	(9,127.44)	(134,192.90)	348,232,48	(68,806,31)	13,195.24
February	(7,912,809.41)	(6,421,929,93)	(1,011,683.51)	(682,423.87)	(200,666.13)	(18,072.42)	(2,939,172.07)	(713,122.43)	(4,231,116.20)	(105,352.39)
	(8,020,909.94)	(6,421,929,93)	(997,088.89)	(605,970.86)	(172,958.01)	(8,944.98)	(2,805,065.47)	(1,060,348.97)	(4,151,487.64)	(119,543.11)
	108,100.53	(690,126,02)	(14,594.62)	(76,453.01)	(27,708.12)	(9,127.44)	(134,106.60)	347,226.54	(79,628.56)	13,190.72
January	(7,928,565.18)	(7,054,619.28)	(997,523.79)	(679,858.21)	(198,179,11)	(17,311.80)	(2,927,172,25)	(708,221.86)	(4,195,316.88)	(105,815.00)
	(8,127,809.81)	(6,358,880.85)	(983,105.64)	(598,535.78)	(170,499,26)	(8,184.35)	(2,793,151,95)	(1,054,097.28)	(4,156,723.83)	(119,000.42)
	199,244,63	(695,738,40)	(14,418.15)	(81,322,43)	(27,679,85)	(9,127.44)	(134,020,30)	345,875,42	(38,593.05)	13,185,42
December	(7,864,751.60)	(6,997,618.46)	(993,692.11)	(672,232,62)	(195,920.19)	(16,551.18)	(2,915,172.43)	(703,185.10)	(4,143,113.11)	(105,274,50)
	(8,060,812.22)	(6,300,033.48)	(989,230,43)	(591,085,65)	(168,051,20)	(7,423.74)	(2,781,238.43)	(1,047,486.70)	(4,099,784,58)	(118,457,31)
	196,060.62	(697,584,98)	(4,461,59)	(81,166,97)	(27,868,99)	(9,127.44)	(133,934,00)	344,301,60	(43,328,53)	13,182,81
November	(7,822,278.82)	(6,937,965.27)	(1,018,546.24)	(663,433.53)	(193,433.76)	(15,790.56)	(2,906,515.14)	(799,348.38)	(4,090,868.46)	(104,870.35)
	(8,054,588.28)	(6,236,529.10)	(975,211.83)	(585,384,65)	(166,673.86)	(6,663.12)	(2,769,361,77)	(1,040,495.51)	(4,042,845.33)	(17,911.37)
	232,309.46	(701,436.17)	(43,334,41)	(77,038,88)	(26,759.90)	(9,127.44)	(137,153,37)	241,147.13	(48,023.13)	13,041.02
October	(7,773,739.56)	(6,881,577,90)	(1,004,455.63)	(660,078.12)	(191,488.08)	(15,029.94)	(2,894,528.82)	(794,414.85)	(4,148,173.02)	(104,329.33)
	(7,987,742.38)	(5,185,426,44)	(961,288.16)	(581,613.27)	(164,368.10)	(5,902.50)	(2,757,486.22)	(1,033,450,72)	(3,992,947.39)	(117,294.16)
	214,002.82	(696,151,46)	(43,167.47)	(78,464.85)	(27,119,98)	(9,127.44)	(137,042.60)	239,035.87	(155,225.63)	12,964.83
September	(7,737,341.83)	(6,824,494,79)	(990,391.14)	(652,651,68)	(189,113.44)	(14,269.32)	(2,882,536.70)	(789,457.13)	(4,538,843.03)	(115,388.19)
	(7,868,776.15)	(6,123,404,23)	(947,369.09)	(575,384,65)	(162,065,11)	(5,141.88)	(2,745,610,67)	(1,025,828.79)	(3,940,793,43)	(138,580.25)
	131,434.32	(701,090,56)	(43,022.05)	(77,267,03)	(27,048,33)	(9,127.44)	(136,926.03)	236,371.66	(598,049,60)	23,192.06
August	30.93)	(6,770,225.75)	(1,010,338.11)	(646,045.22)	(187,742.79)	(13,508.70)	(2,870,550.38)	(797,604,46)	(4,485,059.29)	(114,847.05)
	76.07)	(6,080,927.03)	(969,938.56)	(572,802.81)	(160,910.13)	(4,381.26)	(2,733,753.57)	(1,018,119,03)	(3,889,592.27)	(137,991.06)
	24.86)	(709,298,72)	(40,399,55)	(73,242.41)	(26,832.66)	(9,127.44)	(136,786,81)	220,514,57	(595,467.02)	23,144.01
vlu!.	337,977.72) 90,703,48)	(6,714,125,50) (5,997,532,39) (716,593,11)	(996,344.15) (957,867.67) (38,476.48)	(639,787.19) (566,458.01) (73,329.18)	(185,278.04) (158,619,25) (26,658,79)	(12,748.08) (12,748.08) (12,748.08)	(2,864,633,07) (2,721,886,57) (142,736,50)	(1,088,565.73) (1,010,997.91) (17,567.82)	(4,431,584.12) (3,837,158.01) (584,426,11)	(122,249.75) (137,401.18) (15,151.43
	TION-TRANSFORM 2010 2009		ATION-METERS 2010 2009	TALL ON PREMISE 2010 2009	ATION-STR LIGHT 2010 2009	1ATION-AMI METE 2010 2009	-BUILDINGS 2010 2009	2010 2009 (2009)))))))))))))))))	2010 2000 2009	R STORES EQUIPA 2010 2009 ED
	ACCUM PROVI DEPRECIATION-TRANSFORME TEST YEAR 2009 (7.5	TOTAL	ACCUM PROVI DEPRECIATION-METERS TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	108671 ACCUM PROV DEPR-INSTALL ON PREMISES TEST YEAR 2010 PRIOR YEAR 2009 INCREASE((DECREASE)	108673 ACCUM PROVI DEPRECIATION-STR LIGHTS TEST YEAR PRIOR YEAR INCREASE(DECREASE)	108674 ACCUM PROVI DEPRECIATION-AMI METERS TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	108700 ACC PROVISION DEPR-BUILDINGS TEST YEAR 200 INCREASE/(DECREASE)	ACC PROVISION DEPR-OFFICE EQUIPMENT TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	ACC PROVISION DEPR-TRANSPORTATION TEST YEAR 2010 PRIOR YEAR 2009 INCREASE((DECREASE)	ACC PROVISION DEPR STORES EQUIPMENT TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DEOREASE)

June	(221,441.57) (202) (265,526.74) (2.61 42,085,17	(279,394,76) (5,15) (396,441,06) (1,53) 117,046,30	(439,366,68) (439,366,66) 2.55 87,619,78	0.22) (456,979,61) 7.35) (439,286,74) 12.87) (17,692,87)	11.70) (283,627.30) 88.31) (260,531.04) 83.39) (23,096.26)	92.72) (846,595.03) 11.47) (1.072,391.40) 78.75 225,796,37	(354,848.10) (355,501.81) (375,413.40) (377,453.78) 20,565.30 21,851.97	75,519.27 57,045.81 139,601.80 184,302.20 (64,082.53) (127,256.39)	96,233.90 100,563.08 8,220.19 10,107.32 88,013.71 90,455.76	(19,355.24) (19,355.24) (16,865.85) (16,865.85)
May	(220,190.41) (12) (262,223.02) 49 42,032,61	(277,653,62) 82) (384,425,15) 38 116,761,53	(350,118.31) (48) (437,640.85) (48) (437,640.85) (48) (437,640.85)	(455,310,22) (437,617,35) (87) (17,692,87)	(281,561.70) (28,028.31) (28,533.39) (7.8) (23,533.39)	(436,892.72) (1,065,071.47) 5.05 228,178.75				(19,355.24) (16,8 (16,865.85) (16,8
April	(218,938.63) (260,915.12) 2 41,976.49	3) (275,927.44) 5) (392,465.82) 2 116,478.38	0) (348,548,30) 0) (435,927,48) 10 87,379,18	(453.640.83) (435.947.96) (17.692.87)	(279,493,36) (255,525,58) (78) (23,967,78)	(10) (827,190,41) 15) (1,057,735,46) 05 230,545,05	(352,889.12) (373,372.90) (43) 20,483.78	.20 190,574,25 .02) (85,505,69)	.91 (92,922.29) .91 92,922.29	
March	(217,686,34) (259,554,16) 41,887,82	(274,180.53) (390,403.85) (116,213.32	(346,977.10) (434,214.10) (1 87,237.00	(451,971.44) (477,494,60) 5 25,523.16	0) (276,990.63) 2) (25,022.85) 8) (23,967.78)	9) (817,488.10) 4) (1,050,393.15) 5 232,905,05	(350,924.51) (371,806.94) (371,806.94) (371,806.94)	89,100.18 88 172,714.20 53) (83,614.02)	271,611.48 70 13,021.91 21 258,589.57	(19,355.24) (16,865.85)
February	(216,431.97) (258,191.73) 41,759.76	(272,452.38) (388,401.88) 115,949,50	(345,404.41) (432,499.05) 87,094,64	(450,302.05) (475,825.21) 25,523.16	(274,487.90) (250,520.12) (23,967.79)	(1,043,050.84) (1,043,050.84) (235,285.05	(348,958.51) (369,765.59) 1 20,807.08	3 112,526,35 7 140,535,88 6 (28,009,53)	2 260,628.91 0 66,454.70 2 194,174.21	(17,056.61)
January	(215,181.85) (256,786.35) 41,604.50	(270,712,99) (386,399,91) 115,686,92	(343,829.16) (430,750.17) 86,921.01	(448,632.65) (474,279.70) 25,647.04	(271,985.17) (248,017.39) (23,967.78)	(798,083.48) (1,035,708.53) 237,625,05	(346,992.51) (367,729.32) 20,736.81	159,990.93 124,416.47 1 35,574.46	243,082.22 66,454.70 716,627.52	(17,056.61)
December	(213,938.75) (255,363.93) 41,425.18	(268,970.64) (384,397.48) 115,426.84	(342,246,73) (428,990,13) 86,743,40	(446,963.27) (472,734.19) 25,770.92	(269,482,44) (245,514,66) (23,967,78)	(789,702,11) (1,028,382,46) 238,680,35	(345,025.83) (365,692.51) 20,666,68	121,671.71 75,638.17 46,033.54	218,728.32 65,165.86 153,562.46	(17,056.61)
November	(249,757,65) (253,941,37) 4,183,72	(339,266.70) (382,392,58) 43,125,88	(417,478.87) (427,229.43) 9,750,56	(445,293.77) (471,188.68) 25,694.91	(270,265.71) (243,011.93) (27,243,78)	(846,297.97) (1,021,085,52) 174,787,55	(358,826.98) (363,652.19) 4,825.21	107,146.24 113,849.79 (6,703.55)	167,863.74 46,919.24 120,944.50	(16,865,85)
October	(248,464.17) (252,518.81) 4,054,64	(337,264,92) (380,380,91) 43,115,99	(416,129.64) (425,466.93) 9,337.29	(443,624.38) (469,643.17) 26,018.79	(267,752.98) (240,509.20) (27,243.78)	(1,082,533.00) (1,013,777.63) (68,755.37)	(356,783.98) (361,611,87) 4,827,89	109,536.03 103,575.35 5,960.68	153,403,60 53,902,09 99,501,51	(16,865.85)
September	(247,170.28) (251,096.25) 3,925.97	(335,261.93) (378,387.54) 43,125,61	(414,400.77) (423,703.69) 9,302.92	(441,954.99) (468,097.65) 25,142.67	(265,250.25) (238,006,47) (27,243.78)	(1,075,250.57) (1,006,469,74) (68,780.83)	(354,748.15) (359,571.51) 4,823,36	117,582.00 87,284.29 30,297,71	140,261,27 53,775,11 86,486,16	(16,865.85)
August	(245,875.38) (249,673.69) 3,798.31	(334,987.25) (376,393.92) 41,406.67	(414,748.41) (421,940.40) 7,191.99	(440,285,60) (466,552,15) 26,266,55	(282,747.52) (235,503.74) (27,243.78)	(1,068,251.24) (999,168.82) (69,092.42)	(356,364.93) (357,521.13) 1,156,20	119,592.20 105,625.68 13,966.52	121,671.64 18,206.64 103,465,00	(16,865.85)
July	(264,830.46) (248.251.13) (16,579.33)	EQUIP (398,455.54) (374,427.79) (24,027.75)	(441,091.10) (434,561.74) (6,529.35)	(440,956.13) (465,006,64) 24,050.51	(263,033,77) (233,001,01) (30,032,76)	ENT (1,079,711.33) (991,850,52)	(379,490,90) (355,470,59) (24,020,32)	227,360.39 94,012.78 133,347.61	(1,877.76) (1,877.76) 12,685.38 (14,563.14)	PLT (16,865.85)
L	ACC PROV DEPR-SHOP & GARAGE EQUIP TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	TOOLS-WORK 2010 2009	ACC PROVISION DEPR-LABORATORY EQUIP TEST YEAR 2019 PRIOR YEAR 2009 INCREASE/(DECREASE)	ACC PROV DEPR-POWER OPERATED EQUIP TEST YEAR 2009 PRIOR YEAR 2009 INCREASE!(DECREASE)	ACC PROVISION DEPR-ROW EQUIPMENT TEST YEAR 2009 PRIOR YEAR 2009 INCREASE/(DECREASE)	ACC PROVISION DEPR-COMM EQUIPMENT TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	108780 ACC PROVISION DEPR-MISC EQUIPMENT TEST YEAR PRIOR YEAR INCREASE!(DECREASE)	KENERGY RETIREMENT WORK ORDERS TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	CONTRACTOR RETIREMENT WORK ORDERS TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	111000 ACCUMULATED AMORT ELEC UTILITY PLT TEST YEAR 2010
	108740 ACC PROV DEPR-SHOP TEST YEAR PRIOR YEAR '	108741 ACC PROVISION DEPR-TOOLS-WORK TEST YEAR PRIOR YEAR 1009 INCREASE(DECREASE)	108750 ACC PROVISION DEPR-I TEST YEAR PRIOR YEAR INGREASE/(DECREASE)	108760 ACC PROV DEPR-POWE TEST YEAR PRIOR YEAR INCREASE(IDECREASE	108761 ACC PROVISION DEPR-I TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	108770 ACC PROVISION DEPR-I TEST YEAR PRIOR YEAR INCREASE((DECREASE)	108780 ACC PROVISION DEPR-I TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	108800 KENERGY RETIREMENT TEST YEAR PRIOR YEAR INCREASE(DECREASE)	108810 CONTRACTOR RETIREM TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	ACCUMULATED AI

June	49,205.02 40,189.45 9,015.57	2,847.32 2,847.32 0.00	3,617.30 3,617.30 0.00	8,962.33 8,962.33 0.00	49,973.20 49,973.20 0.00	(34,029.20) (29,559.12) (4,470.08)	(2,847.32) (2,847.32) 0.00	(3,617.30)	(4,795.41) (4,197.89) (597.52)	(49,825.79) (47,951.49) (1,874.30)
May	48,919,60 40,189,45 8,730.15	2,847.32 2,847.32 0.00	3,617.30 3,617.30 0.00	8,962.33 8,962.33 0.00	49,973.20 49,973.20 0.00	(33,652.28) (29,318.51) (4,333,77)	(2,847.32) (2,847.32) 0,00	(3,617.30)	(4,795,41) (4,197,89) (597,52)	(49,825.79) (47,951.49) (1,874.30)
April	48,539.04 37,816.39 10,722.65	2,847,32 2,847,32 0,00	3,617.30	8,962,33 8,962,33 0,00	49,973.20 49,973.20 0.00	(33,279.64) (29,112.54) (4,167.10)	(2,847,32) (2,847,32) 0,00	(3,617.30)	(4,795.41) (4,197.89) (597.52)	(49,825.79) (47,951.49) (1,874.30)
March	48,359.06 37,816.39 10,542.67	2,847.32 2,847.32 0.00	3,617.30	8,962.33 8,962.33 0.00	49,973.20 49,973.20 0.00	(32,917.27) (28,906.57) (4,010.70)	(2,847.32) (2,847.32) 0.00	(3,617.30)	(4,795.41) (4,197.89) (597.52)	(49,825.79) (47,951.49) (1,874.30)
February	48,345.43 37,816.39 10,529.04	2,847.32 2,847.32 0.00	3,617.30 3,617.30 0.00	8,962.33 8,962.33 0.00	49,973.20 49,973.20 0.00	(32,552.09) (28,700.60) (3,851.49)	(2,847.32) (2,847.32) 0.00	(3,617.30)	(4,646.03) (4,048.51) (597.52)	(49,776.54) (47,343.14) (2,433.40)
January	48,155,13 37,816.39 10,338.74	2,847.32 2,847.32 0.00	3,617.30 3,617.30 0.00	8,962,33 8,962,33 0,00	49,973.20 49,973.20 0.00	(32,185.21) (28,494.63) (3,690.58)	(2,847.32)	(3,617.30)	(4,646.03) (4,048.51) (597.52)	(49,776.54) (47,343.14) (2,433.40)
December	47,584.10 37,816.39 9,777.71	2,847.32 2,847.32 0.00	3,617.30 3,617.30 0.00	8,962.33 8,962.33 0.00	49,973.20 49,973.20 0.00	(31,821.48) (28,288.66) (3,532.82)	(2,847,32)	(3,617.30) (3,617.30) 0.00	(4,646.03) (4,048.51) (597.52)	(49,776.54) (47,343.14) (2,433.40)
November	40,189.45 37,833.71 2,355.74	2,847.32 2,847.32 0.00	3,617.30 3,617.30 0.00	8,962,33 8,962,33 0,00	49,973.20 49,973.20 0.00	(30,762,17) (28,125,82) (2,636,35)	(2,847,32) (3,019,50) 172,18	(3,617.30) (3,617.30) 0,00	(4,496.65) (3,899.13) (597,52)	(49,168.19) (51,950,89) 2,782.70
October	40,189.45 32,578.00 7,611.45	2,847.32 2,847.32 0.00	3,617.30 3,617.30 0.00	8,962.33 8,962.33 0.00	49,973.20 49,973.20 0.00	(30,521.56) (27,812.19) (2,608.37)	(2,847.32) (2,995.78) 148.46	(3,617.30) (3,617.30) 0,00	(4.496.65) (3.899.13) (597.52)	(49,168.19) (51,950.89) 2,782.70
September	40,189.45 32,578.00 7,611.45	2,847.32 2,847.32 0.00	3,617.30 3,617.30 0.00	8,962.33 8,962.33 0.00	49,973.20 49,973.20 0.00	(30,280.95) (27,785.72) (2,494.23)	(2,847.32) (2,972.06) 124.74	(3,617.30) (3,617.30) 0,00	(4,496.65) (3,899.13) (597.52)	(49,168.19) (51,950.89) 2,782.70
August	40,189.45 32,578.00 7,611.45	2,847.32 2,847.32 0.00	3,617.30 3,617.30 0.00	8,962,33 8,962,33 0,00	49,973.20 49,973.20 0.00	(30,040,34) (27,561,25) (2,379,09)	(2,847.32) (2,948.34) 101.02	(3,617.30) (3,617.30) 0.00	(4,347.27) (3,749.75) (597.52)	(48,559.84) (49,452.18) 892.34
ylut	40,189.45 32,578.00 7,611,45	2,847.32 2,847.32 0.00	3,617.30 3,617.30 0.00	8,962.33 8,962.33 0.00	49,973.20 49,973.20 0.00	(29,799,73) (27,535,78) (2,263,95)	(2,847.32) (2,824.62) 77.30	(3,617.30) (3,617.30) 0.00	(4,347.27) (3,749.75) (597.52)	(48,559,84) (49,452,18) 892.34
	2010 2009	2010 2009	2010	SERVICE ASSETS 2010 2009	O WIRELESS ISP 2010 2009	2010 2009	OME SECURITY 2010 2009	FEGARD UNITS 2010 2009	.TO-POINT FIBER 2010 2009	SETS RELATED-ISP 2010 2009
	12.1000 NONUTILITY PROPERTY TEST YEAR PRIOR YEAR INGREASE/(DECREASE)	121100 HOME SECURITY CPU TEST YEAR PRIOR YEAR INGREASE(DECREASE)	121200 LIFEGARD UNITS TEST YEAR PRIOR YEAR INCREASE(DECREASE)	121300 POINT-TO-POINT FIBER SERVICE ASSETS TEST YEAR 2009 PRIOR YEAR 2009 INCREASE/(DECREASE)	121400 ALL ASSETS RELATED TO WIRELESS TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE) 2009 INCREASE/(DECREASE) 2009 2	ACCUM PROVISION FOR NONUTILLTY TEST YEAR PRIOR YEAR INCREASE((DECREASE)	122100 DEPR RESERVE FOR HOME SECURIT TEST YEAR PRIOR YEAR INCREASE(DECREASE)	122200 DEPR RESERVE FOR LIFEGARD UNIT. TEST YEAR PRIOR YEAR INGREASE((DECREASE)	122300 DEPRECIATION-POINT-TO-POINT FIBER TEST YEAR 2010 PRIOR YEAR 2009 INGREASE(DECREASE)	122400 DEPRECIATION ON ASSETS RELATED-ISP TEST YEAR PRIOR YEAR INCREASE(DECREASE)

		10.1	Amoust	September	October	November	December	January	February	March	April	May	June
		Zin I	- Configuration										
123235 INVIGETMENT COOPERATIVE RESPONSE CENTER	FSPONSE CENT	H.			-								
TEST YEAR	2010		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,500.00	12,500.00
PRIOR YEAR	2009	0.00	00:00	0.00	0.00	0.00	00:0	00:0	0:00	0.00	0.00	12,500.00	12,500.00
INCREASE/(DECREASE)	ı	2000	22.5									-	
124100 INVESTMENT-COBANK			-									20 000	4 704 950 0A
TEST YEAR	2010 1,7	1,749,764.13	1,758,418.74	1,765,711.05	1,767,945.52	1,770,179.99	1,801,407.62	1,806,977.62	1,812,547.62	1,687,640.04	1,693,210.04	1,732,949.80	1,741,338.15
PRIOR YEAR INCREASE/(DECREASE)		44,856.89	46,893.50	47,567.81	43,184.28	38,800.75	64,360.28	63,391.28	62,422.28	(40.555,03)	(2):21:15		
124210 INVEST-ECONOMIC DEV-RDK HOSPITALITY	HOSPITALITY									1	ć	8	2
TEST YEAR	2010	20,856.40	16,689.73	12,523.06	8,356.39	4,189.72	0.00	0.00	0.00 41,689.75	37,523.08	33,356.41	29,189.74	25,023.07
PRIOR YEAR		70,856.44	66,689.77	(50,000,04)	(50,000.04)	(54,166.71))	(41,689.75)	(37,523.08)	(33,356.41)	(29,189.74)	(25,023.07)
INCREASE/(DECREASE)		(Lacanatan)											
124220 ECO DEV LOAN - FRESH MEAL SOLUTIONS	SOLUTIONS												270 156 62
TEST YEAR	2010	324,999.90	320,833.23	316,666.56	312,499.89	308,333.22	304,166.55		295,833.21 345,833.25	291,666.54	337,499.91	333,333.24	329,166.57
PRIOR YEAR INCREASE/(DECREASE)		(50,000.04)	(50,000.04)	(50,000.04)		(50,000.04)	(50,000,04)	(50,000.04)	(50,000.04)	(50,000.04)]	(50,000.04)]	I/torooroe)	(10,000,00)
124230 ECONOMIC DEV-LIBERTY PLAZA	8				17: 17: 18: 18: 18: 18: 18: 18: 18: 18: 18: 18					·		 	
TEST YEAR	2010	29,105.55	24,938.55	20,771.55	16,604.55	12,437.55	8,270.55	4,103.55	(63.45)	(63.45)	0.00 41,606.55	37,439.55	33,272.55
PRIOR YEAR	2009	(50,004.00)	(50,004.00)	(50,004.00)	(50,004.00)	(50,004.00)			(54,171.00)	(45,837.00)	(41,606.55)	(37,439.55)	(33,272,33)
124240 ECONOMIC DEV-LITTLE KY SMOKEHOUSE	OKEHOUSE												
TEST YEAR		224,999.82	220,833.15	216,666.48	212,499.81	208,333.14	204,166.47	199,999.80	195,833.13	191,729.91 241,666.50	187,499.79	183,333.12 233,333.16	229,166.49
PRIOR YEAR		274,999.86	270,833.19	(50 000 04)					(50,000.04)	(49,936.59)	(50,000.04)	(50,000,04)1	(50,000,04)
INCREASE/(DECREASE)		1740.000,00	175,000,00	7									

		·		1_0	· ·			0.00	<u> </u>	C C 6
June	0.00 20,360.55 (20,360.55)	00.0	0.00 224,999,82 (224,999,82)	361,574.17 422,685.25 (61,111.08)	1,500.00 1,500.00 0.00	5,000.00 5,000.00 0,00	100.00 100.00 0.00	0.00	376,586.07 471,384.89 (94,818.82)	405,731,77 472,669,87 (66,938,10)
May	0.00 22,212.40 (22,212.40)	0.00	0.00 229,166.49 (229,166.49)	366,666.76 427,777.84 (61,111.08)	1,500.00	5,000.00	100.00	0.00	376,566.07 471,384.89 (94,818.82)	(1,566.23) 129,494.14 (131,060.37)
April	1,842.05 24,064.25 (22,222.20)	0.00	183,333.12 233,333.16 (50,000,04)	371,759.35 432,870.43 (61,111.08)	1,500.00	5,000.00	100.00	0.00 2.040.04 (2,040.04)	376,566.07 471,384.89 (94,818.82)	(287,433.36) 230,934,85 (518,368.21)
March	3,693.90 25,916.10 (22,222.20)	0.00	187,499.79 237,499.83 (50,000.04)	376,851.94 437,963.02 (61,111.08)	1,500.00	5,000.00 5,000.00 0.00	100.00	0.00 2,163.12 (2,163.12)	376,566.07 471,384.89 (94,818.82)	372,384,23 (165,855.24) 538,239.47
February	5,545.75 27,767,95 (22,222.20)	0.00	191,666.46 241,666.50 (50,000.04)	381,944.53 443,055,61 (61,111,08)	1,500.00	5,000.00	100.00	0.00 2,285,69 (2,285,69)	376,566.07 471,384.89 (94,818.82)	27,065.69 (2,123,043,09) 2,150,108.78
January F	7,397.60 29,619.80 (22,222.20)	00.0	195,833.13 245,833.17 (50,000.04)	387,037.12 448,148.20 (61,111.09)	1,500.00	5,000.00 5,000.00 0.00	100.00	0.00 2,408.26 (2,408.26)	376,566.07 471,384,89 (94,818.82)	7,700.71 139,692.29 (131,991.58)
December	9.249.45 31,471.65 (22,222.20)	0.00	199,999.80 249,999.84 (50,000.04)	392,129.71 453,240.79 (61,111.08)	1,500.00	5,000,00 5,000,00 0,00	100.00	0.00 2,656.71 (2,656.71)	564,851.77 714,151.48 (149,299.71)	178,033,62 128,093,61 49,940,01
November D	11,101.30 33,323.50 (22,222.20)	00.0	204,166.47 254,166.51 (50,000.04)	387,222.30 458,333.38 (61,111.08)	1,500.00	5,000.00	100.00	0.00 2,904.82 (2,904.82)	471,384.89 946,724.04 (475,339.15)	579,484.98 (350,498.68) 929,983.66
October No	12,953.15 35,175.35 (22,222.20)	0.00	208,333.14 258,333.18 (50,000.04)	402,314.89 463,425.97 (61,111.08)	1,500.00 1,500.00 0.00	5,000.00 5,000.00 5,000.00	100.00	0.00 3,829.42 (3,829.42)	471,384,89 946,724,04 (475,339,15)	(169,179.72) (206,045.24) 36,865,52
September	14,805,00 37,027,20 (22,222,20)	0.00	212,499.81 262,499.85 (50,000.04)	407,407.48 468,518.56 (61,111.08)	1,500.00 1,500.00 0.00	5,000.00 5,000.00 0.00	100.00	0.00 4,412.14 (4,412.14)	471,384.89 946,724.04 (475,339.15)	574,024,64 652,283,53 (78,258,89)
August Se	16,656.85 38,879.05 (22,222.20)	0.00	216,666.48 266,666.52 (50,000.04)	412,500.07 473,611.15 (61,111.08)	1,500.00 1,500.00 0.00	5,000.00	100.00	0.00 4,992.44 (4,992.44)	471,384.89 946,724.04 (475,339.15)	(116,518.02) 30,977.76 (147,495.78)
A July	18,508.70 40,730.90 (22,222.20)	0.00	220,833.15 270,833.19 (50,000.04)	417,592.66 478,703,74 (61,111,08)	1,500.00	5,000.00	100.00	0.00 5,570.34 (5,570.34)	471,384.89 946,724.04 (475,339.15)	31,845.99 270,831.07 (238,985.08)
	2010	2010 Z009	IND DEV AUTHO 2010 2009	2010 2009	RIAL DEVELOP 2010 2009	RIAL FOUNDATIO 2010 2009	STRIAL FOUNDATIO	2010	S (DEF. COMP.) 2010 2009	US BANK -2010 2009
•	124250 ECONOMIC DEV - DAPCO TTEST YEAR PRIOR YEAR INCREASE(DECREASE)	124270 ECONOMIC DEV LOAN-SCOTT FOAM TECH TEST YEAR 2010 PRIOR YEAR 2008 INCREASE/(DECREASE)	124280 ECO LOAN-WEST KY REG IND DEV AUTHO TEST YEAR 2010 PRICH YEAR 2003 INCREASE/(DECREASE)	124290 ECO DEV LOAN-LITTLE KY SMOKEHOUSE TEST YEAR 2009 PRIOR YEAR 2009	12400 INVEST-OHIO CO INDUSTRIAL DEVELOP TEST YEAR 2009 PRIOR YEAR 2009 INCREASE/(DECREASE)	124500 INV-DAVIESS CO INDUSTRIAL FOUNDATIO TEST YEAR 2019 PRIOR YEAR 2009 INCREASE(DECREASE)	124510 INV-HANCOCK CO INDUSTRIAL FOUNDATIO TEST YEAR 2019 INCREASE/(DECREASE)	124600 ERC LOAN RECEIVABLE TEST YEAR PRIOR YEAR INGREASE(DECREASE)	128000 OTHER SPECIAL FUNDS (DEF. COMP. TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	131110 CASH-GENERAL FUND-US BANK TEST YEAR PRIOR YEAR INGREASITION

						a clail		4 4 0 1		- r- 4
June	12,639.11 12,673.04 (33,93)	7,887.00 7,538.00 349.00	31,789.79 18,359.24 13,430.55	0.00	25,590.87 29,342.11 (3,751.24)	39,755.29 26,282.76 13,472.53	3,000.00	3,005.34 3,000.54 4.70	351.51 351.51 0.00	4,912.41 1,411.47 3,500.94
May	12,639.02 12,672.95 (33.93)	7,839.46 4,437.38 3,402.08	44,253.31 29,078.99 15,174.32	00.0 00.0 00.0	23,065,39 31,527,30 (8,461,91)	34,736.19 21,472,73 13,263,46	3,000.00	5,962.52 3,006.36 2,956.16	351.51 351.51 0.00	4,818.01 1,154.33 3,663.68
April	12,638.93 12,683.22 (44.29)	7,867.91 (3,140.76) 11,008.67	7,849.78 39,152.97 (31,303.19)	0.00	27,622.46 22,835.60 4,786.86	29,408.31 16,767.47 12,640.84	3,000.00	5,957.21 4,415.79 1,541.42	351.51	4,689.50 678.59 4,010.91
March	12,638.84 12,683.13 (44,29)	7,865.73 2,531.06 5,334.67	20,201.39 7,377.31 12,824.08	0.00	37,453.22 38,028.15 (574.93)	22,866.09 10,328.30 12,537.79	3,000.00	3,006.54 3,001.70 4.84	351.51 351.51 0.00	4,595.31 4,841.02 (245.71)
February	12,638.75 12,677.85 (39.10)	7,740.13	35,059.89 23,530.50 11,529.39	0.00	34,199,10 19,791,84 14,407,26	14,923.09 23,697.95 (8,774.86)	2,325.02 3,000.00 (674.98)	3,004.77 4,272.63 (1,267.86)	351.51 351.51 0.00	4,501.12 4,462.59 38.53
January	12,638.67 12,675.15 (36.48)	7,693.75 3,169.86 4,523.89	16,894,84 (4,266,23) 21,161,07	0.00	27,848.81 32,576.49 (4,727.58)	37,149.32 15,583.87 21,565.45	3,000.00 1,177.45 1,822.55	4,695,49 4,171.57 523.92	351.51 351.51 0.00	3,791.09 5,695.73 (1,904,64)
December	12,638.58 12,672.49 (33.91)	145.31 4,553.66 (4,408.35)	27,460,40 11,848.59 15,611.81	0.00	23,216.43 21,538.18 1,678.25	32,260.92 10,302.11 21,958.81	3,000.00 3,140.79 (140.79)	3,005.13 3,002.14 2.99	351.51 351.51 0.00	3,696,93 3,018,52 678,41
November	12,638.49 12,669.90 (31,41)	2,889.22 7,303.30 (4,414.09)	37,470.84 18,322.84 19,148.00	00.0	31,203.18 14,075.78 17,127.40	26,886.16 20,821.69 6,064.47	2,532.50 3,000.00 (467.50)	1,604.72 3,005.58 (1,400.85)	351.51 351.51 0.00	3,124,14 2,649,84 474,30
October	12,638.40 12,664.71 (26.31)	6,715.45 3,575.97 3,139.48	43,927.12 24,017.19 19,909,93	00.00	28,532.69 19,177.37 9,355.32	19,383.26 16,693.85 2,689.41	3,000.00 (353.32) 3,353.32	3,000.61 2,976.79 23.82	351.51 351.51 0.00	2,925.14 5,763.03 (2,837.89)
September	12,673.31 12,652.59 20.72	577.97 6,940.20 (6,362.23)	52,473.30 10,601.86 41,871,44	0.00	29,398.81 32,488.04 (3,089.23)	13,503.10 11,110.67 2,392,43	3,000.00 (353.32) 3,353.32	3,005.24 5,891.63 (2,886.39)	351.51 351.51 0.00	2,698.22 5,002.86 (2,304.76)
August S	12,673.22 12,637.05 36.17	6,649.24 9,251.98 (2,602.74)	16,327.35 17,981.49 (1,654,14)	00.00	31,098.29 25,202.85 5,895,44	37,619.06 24,188.98 13,430.08	3,000.00 2,773.11 226.89	2,986.29 3,363.43 (377.14)	351.51 351.51 0.00	2,407.44 1,923.31 484.13
July	12,673.13 12,621.01 52.12	7,470.36 8,499.18 (1,028.82)	30,454.93 25,805.37 4,649.56	00.00	27,869,29 25,336,18 1,533,11	31,634,56 19,349.08 12,285,48	3,000,00 2,773,11 226,89	2,995.45 2,868.73 126.72	351.51 351.51 0.00	2,024.88 1,662.46 362.42
	1T-US BANK 2010 2009	CCCOUNT-US BANK 2010 2009	ACCT-US BANK 2010 2009	2010	2010 2009	TIONAL BANK 2010 2009	ATIONAL BANK 2010 2009	2010 2009	S-AREA BANK 2010 2009	3ANK-MMKT 2010 2009
	CASH-PAYROLL ACCOUNT-US BANK TEST YEAR 2010 PRIOR YEAR 2009 INCREASE((DECREASE)	CASH-CAPITAL CREDIT ACCOUNT-US TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	131113 CASH-SECTION 125 MED ACCT-US BANK TEST YEAR PRIOR YEAR 2009 INCREASE/(DECREASE)	131114 TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	CASH-MARION BANK AND TRUST TEST YEAR PRIOR YEAR INGREASE/(DECREASE)	131125 CASH-OHIO VALLEY NATIONAL BANK TEST YEAR PRIOR YEAR INGREASE(IDEGREASE)	CASH-MORGANFIELD NATIONAL BANK TEST YEAR PRIOR YEAR INCREASE((DECREASE)	131145 CASH-DIXON BANK TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	131150 CASH CAPITAL CREDITS-AREA BANK TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	131155 CASH-OLD NATIONAL BANK-MMKT TEST YEAR 200 PRIOR YEAR 200 INCREASE/(DECREASE)

June	2,500.00 2,500.00 0,00	31,337.34 45,988.46 (14,651.12)	00'0	0.00	8,350.00 8,350.00 0.00	7,641,814.97 1,066,564.92 6,575,250.05	38,331,47 25,011.03 13,320,44	28,890.47 21,186.58 7,703.89	(43,100.71) (78,713.16) 35,612.45	74,612,68 71,422,61 3,190.07
May	2,500.00 2,500.00 0.00	33,708,39 27,590,35 6,118.04	00'0	0.00	8,350.00 10,350.00 (2,000,00)	7,929,366.41 1,808,697.91 6,120,668.50	53,814.43 52,256.47 1,557,96	70,633.74 43,742.63 26,891.11	(28,166.07) (54,822,81) 26,656.74	135,098,73 131,189,26 3,909,47
April	2,531.29 2,500.00 31.29	36,358.21 24,717,55 11,640.66	0000	0.00	8,350.00 10,350.00 (2,000.00)	6,800,290.11 1,121,965.14 5,678,324,97	69,053.90 64,787.76 4,266.14	96,716.72 56,653.86 40,062.86	(8,492.64) (36,958.81) 28,466.17	162,140.45 129,353.86 32,786.59
March	2,468.71 3,307.74 (639.03)	48,986.23 50,001.16 (1,014,93)	00.00	0.00	8,350.00 10,350.00 (2,000.00)	5,956,637.41 2,239,507.71 3,717,129.70	55,429.32 62,277.11 (6,847.79)	81,470.70 64,816.26 16,654.44	(9.411.85)	174,944.10 174,914.85 29.25
February	2,500.00 11,846.64 (9,346.64)	33,651.30 10,885,78 22,765,52	00.0	0.00	8,350.00 11,850.00 (3,500.00)	4,556,829.54 3,711,806.97 845,022.57	69,387.71 92,372.38 (22,984,67)	92,744.66 72,670.99 20,073.67	37,709.60 14,374.43 23,335.17	238,064.59 230,386.68 7,677.91
January	2,500.00 2,500.00 0.00	19,794.88 54,732.76 (34,937.89)	0000	0.00	8,350.00 11,850.00 (3,500.00)	4,413,484.90 999,029.66 3,414,455.24	25,460.84 32,873.02 (7,412.18)	42,775.33 46,751.01 (3,975.68)	4,493.01 5,442.85 (949.84)	102,082,49 156,413,75 (54,331,26)
December	2,500.00 2,500.00 0.00	37,465.51 42,895.22 (5,429.71)	0.00	00.00	8,350.00 7,850.00 500.00	5,419,932.54 2,602,537.65 2,817,394.89	25,589.96 13,897.70 11,692.26	35,042.69 29,171.51 5,871.18	40,060.11 31,654.71 8,405.40	68,205.75 75,586.38 (7,380,63)
November	2,169.53 2,515.00 (345.47)	29,654.16 8,313.19 21,340.97	0.00	00.00	8,350,00 7,850,00 500,00	5,081,390.96 4,246,784.17 835,206.79	38,963.31 77,010.24 (38,046.93)	56,460.04 58,347.01 (1,886.97)	78,309.48 83,918.76 (5,609.28)	110,239.13 137,153.50 (26,914,37)
October	2,500.00 1,928.44 571.56	32,949.90 27,003.49 5,946.41	0.00	0000	8,350.00 7,850.00 500.00	3,816,888.78 5,310,146,52 (1,493,257.74)	42,121.51 84,864.61 (42,743,10)	78,643.79 69,406.68 9,237.11	91,795.60 87,016.28 4,779.32	118,836.22 118,564,61 271,61
September	2,500.00 2,500.00 0.00	37,858.04 46,032,57 (8,174,53)	0.00	00.0	8,350.00 7,350.00 1,000.00	1,932,394.84 4,925,672.57 (2,994,277.73)	74,088.89 64,129.09 9,959.80	80,236.65 88,547.58 (8,310.93)	82,784.25 93,820.85 (11,036.60)	127,136,68 142,705,82 (15,569.14)
August S	2,500.00 2,500.00 0.00	39,056.68 22,708.18 16,348.50	0.00	0000	8,350.00 7,350.00 1,000.00	1,738,559.99 6,524,493.93 (4,785,933.94)	20,049.51 23,634.65 (3,585.14)	17,027.51 19,577.58 (2,550.07)	(15,991.75) 13,042.86 (29,034.61)	66,901.29 84,429.83 (17,528,54)
July	2,517.00 2,500.00 17.00	8K 31,063.13 39,013.66 (7,950.53)	0,00	0.00	8,350.00 7,350.00 1,000.00	1,623,426.80 8,021,539.22 (6,398,112.42)	. 19,160.82 5,743.19 13,417.63	(727.45) 1,464.00 (2,191.45)	(54,750,16) (28,981,35) (25,768,81)	45,555.15 61,802.04 (16,246.89)
	1ENDERSON 2010 2009	WWEALTH COMM 2010 2009	X 2010 2009	2010 2009	CASH-ETC 2010 2009	2010 2010 2009	LED ON 1ST) 2010 2009	2010 2010 2009	2010 2009	1LED ON 8TH) 2010 2009
	131175 CASH-FIFTH THIRD BANK-HENDERSON TEST YEAR PRIOR YEAR INCREASE(DECREASE)	131180 CASH GEN FUND COMMONWEALTH COMM BK TEST YEAR 2010 PRICR YEAR 2009 INCREASE(DECREASE)	131185 CASH-OLD NATIONAL BANK TEST YEAR PRIOR YEAR INCREASE(DECREASE)	131400 CASH TRANSFERS TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	WORKING FUNDS-PETTY CASH-ETC TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	136000 TEMPORARY CASH INVESTMENTS TEST YEAR TROORY YEAR INCREASE(OECREASE)	142101 ACCTS REC-CYCLE 1 (BILLED ON 1ST TEST YEAR 2009 INCREASE/(DECREASE)	142103 ACCTS REC-CYCLE 3 (BILLED ON 3RD) TEST YEAR 2009 INCREASE(DECREASE)	142106 ACCTS REC-CYCLE 6 (BILLED ON 6TH TEST YEAR 2010 PRIOR YEAR 2009 INGREASE/(DECHEASE)	142108 ACCTS REC-CYCLE 8 (BILLED ON 8TH TEST YEAR PRIOR YEAR INCREASE((DECREASE)

June	245,827.77 226,291.60 19,536.17	8,386.07 6,790.18 1,595.89	508,713.13 542,963.39 (34,250.26)	0000	10,557,949.24 8,258,501,41 2,299,447,83	32,015.02 0.00 32,015.02	43,505.11 35,774.44 7,730.67	38,303.67 15,952.98 22,350.69	11,696,835,06 7,566,351,43 4,130,483,63	106,130,81 97,515,17 8,615,64
Мау	259,471,09 216,921,33 42,549,76	7,669.93 6,830.96 838.97	604,644.00 577,808.45 26,835.55	0.00	11,183,751.86 8,299,445,43 2,884,306,43	32,495.25 0.00 32,495.25	38,927.54 40,182.10 (1,254.56)	41,663.91 15,332.44 26,331.47	12,697,443.72 7,938,380.25 4,759,063.47	96,776.68 92,215.58 4,561.10
April	247,377.29 210,913.41 36,463.88	6,927,48 6,695,82 231.66	508,374,29 491,256.11 17,118.18	00.0	10,485,505.35 8,003,680.86 2,481,824,49	31,235.23 0.00 31,235.23	37,600,67 43,926,45 (6,325,78)	48,930.59 14,918.73 34,011.86	12,061,318.87 7,993,180,51 4,068,138,36	46,909.25 90,093.43 (43,184.18)
March	261,668.30 257,225.52 4,442.78	10,487,11 7,323.34 3,163.77	495,044.22 499,838.30 (4,794.08)	0.00	11,364,048.85 8,211,596.77 3,152,452.08	0.00	58,184,84 40,970,92 17,213,92	65,075.94 14,836.16 50,239.78	13,044,865,49 8,750,873.30 4,293,992.19	78,636.79 90,183.57 (11,546.78)
February	221,585.84 919,491.96 (697,906.12)	9,665.37 4,470.08 5,195.29	431,926.99 446,633.91 (14,706.92)	0.00	10,101,377,38 7,699,312,76 2,402,064,62	0000	39,247,18 40,124,02 (876,84)	53,838.06 7,476.78 46,361,28	10,995,213.36 10,389,706,32 605,507,04	70,048.60 91,506.52 (21,457,92)
January	249,918.92 463,814.17 (213,895.25)	6,247.97 8,008.93 (1,760.96)	1,383,233.07 561,297.62 821,935,45	0.00	11,368,276.45 8,674,071.84 2,694,204,61	0000	37,699.06 39,138.06 (1,439.09)	45,448.08 6,249.98 39,198.10	12,430,497.11 11,856,835,02 573,662.09	76,287.31 87,797.11 (11,509.80)
December	238,217.39 447,967.95 (209,750.56)	6,545.16 7,698.43 (1,153.27)	625,621.57 607,147.81 18,473.76	0.00 1,596.21 (1,596.21)	11,660,842.51 8,834,486.43 2,826,356.08	0.00	36,600,92 40,045,35 (3,444,43)	23,243.49 0.00 23,243.49	13,335,490.42 11,715,780.27 1,619,710.15	72,094.17 99,049.64 (26,955.47)
November	225,433.89 439,415.85 (213,981.96)	7,179,44 7,177.28 2.16	1,058,188,83 569,352,84 488,835,99	0.00 3,581.02 (3,581.02)	10,996,816.99 8,334,337.21 2,662,479.78	0.00	42,430.53 35,350.96 7,079.57	17,106.77 0.00 17,106.77	12,915,510.27 11,003,490.29 1,912,019.98	71,509.24 96,040.56 (24,531.32)
October	234,920.43 479,599.30 (244,678.87)	8,672.48 5,711.92 2,950.56	1,342,614.02 591.239.48 751,374.54	0.00 3,262.32 (3,262.32)	11,125,427.81 8,803,558.52 2,321,869.29	0.00	29,148,43 38,510.60 (9,362,17)	17,142.37 0.00 17,142.37	12,853,623.75 11,608,858.42 1,244,765.33	191,679.86 101,113.63 90,566.23
September	234,254,59 478,590,35 (244,335,76)	5,404,59 5,623,64 (219,05)	1,345,995.74 726,911.30 619,084.44	0.00 1,586.21 (1,596.21)	10,490,360.47 8,824,661.84 1,665,698.63	00.0	58,056.34 38,025.96 20,030.38	44, 126.99 0.00 44,126.99	12,035,820.98 11,540,780.00 495,040.98	97,377.08 108,376,75 (10,999,67)
August	242,572.83 486,675.52 (244,102.69)	6,771.06 5,048.52 1,722.54	561,163.57 732,716.54 (171,552.97)	0.00 1,561,77 (1,561,77)	10,867,474.72 9,486,002.33 1,379,472.39	0.00	31,194.45 35,664.41 (4,469.96)	27,862.80 0.00 27,862.80	11,921,063.27 12,415,338.16 (494,274.89)	100,702.39
July	236,189.35 479,080.70 (242,891.35)	6,779.36 5,684.79 1,094.57	565,475,02 623,322,29 (57,847,27)	0.00 3,260.88 (3,260.88)	9,604,877.22 10,119,548.06 (514,670.84)	NE 0.00	46,310.41 35,828.58 10,481.83	16,298.58 0.00 16,298.58	9,929,036.06 13,199,934.69 (3,270,898.63)	96,559.15
	TH ALUMINUM 2010 2009	2010 2010 2009	2010	2010 2009	2010 2009	4G-EQUALITY MINE 2010 2009	2010 2010 2010 2010 2009	2010 2010 2009	2010 2009	2010
	ACC-REC COMMONWEALTH ALUMINUM TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	142165 ACC-REC HOPKINS CO COAL TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	142170 ACC.REC DOMTAR TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	142171 ACC-REC DYSON CREEK MINE TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	ACCOUNTS REC - ALCAN TEST YEAR PRIOR YEAR INCREASE((DECREASE)	142176 ACCTS REC-ARMSTRONG-EQUALITY TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	142177 ACCTS REC - ARMSTRONG COAL CO TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	142178 ACCTS REC - ARMSTRONG DOCK TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	142180 ACC.REC CENTURY TEST YEAR PRIOR YEAR INCREASE((DECREASE)	142181 ACCT REC-ACCURIDE TEST YEAR

	4000	.67 .27 .50)	4.17 9.39	29,620.79 24,490.96 5,129.83	2,779.61 4,909.10 (2,129.49)	1,880.37 1,896.73 (16.36)	86,806.40 75,745.50 11,060.90	132,385.77 0.00 132,385.77	35,776.21 78.212.35 (42,436.14)	722,878.57 714,887.12 7,991.45
June	125,157.30 114,019.90 11,137.40	17,373.67 18,962.27 (1,588.60)	217,264.17 215,924.78 1,339.39			- - - -				
Мау	114,417.63	17,955.99	202,712.07	61,814.51	4,797.05	2,026.40	85,540.85	136,661,59	35,000.30	728,197,82
	105,369.00	18,898.04	201,409.24	27,408.56	5,054.23	2,031.84	82,278.86	0.00	40,427.83	718,298,48
	9,048.63	(942.05)	1,302.83	34,405,95	(257.18)	(5.44)	3,261.99	136,661,59	(5,427.53)	9,899,34
April	122,098.62	17,760.18	198,488.24	30,919.88	5,686.58	2,303.38	88,379.53	128,795,49	35,026.37	721,393.34
	113,512.40	18,786.75	194,609,09	27,495.15	5,442.61	2,980.96	89,726.38	0.00	60,476.65	701,042.90
	8,586,22	(1,026,57)	3,879,15	3,424.73	243.97	(677.58)	(1,346.85)	128,795,49	(25,450.28)	20,350.44
March	131,632.10	17,901.88	185,115,10	31,285.77	5,214.04	3,178.35	102,062.83	126,792.71	35,608.06	729,670,45
	118,225,32	19,549.41	187,295,48	27,790.18	5,771.76	3,128.04	89,596.27	0.00	64,147.63	720,275,11
	13,406.78	(1,647.53)	(1,180,38)	3,495.59	(557.72)	50.31	12,466.56	126,792.71	(28,539.57)	9,395,34
February	127,597.43	16,869,42	178,155.31	29,565.47	3,531.51	3,587.20	99,950.64	129,413.97	74,226.48	696,014.46
	109,567.15	18,139,44	175,562.68	28,553.21	6,282.59	4,668.31	93,805.10	0.00	63,798.69	694,042.12
	18,030.28	(1,270,02)	2,592.63	1,012.26	(2,751.08)	(1,081.11)	6,145.54	129,413.97	10,427.79	1,972.34
January	131,221.46 107,943.08 23,278.38	16,946.46 19,105.41 (2,158.95)	184,588.20 181,924,54 2,663,66	31,367.18 32,406,38 (1,039,20)	3,752.75 6,738.25 (2,985,50)	3,532.84 4,242.31 (709,47)	97,923.79 90,660.01 7,263.78	131,813.08	38,341.29 54,913.43 (16,572.14)	720,115.43 711,967.81 8,147,62
December	116,081.37	16,445.79	183,726.39	30,250.61	3,839.99	3,679.77	94,844.17	121,523.25	35,498.07	727,836.91
	103,621.19	19,640.56	193,166.85	31,696.13	6,923.44	4,265.89	96,206.26	0.00	(5,399.74)	705,539.96
	12,460.18	(3,194.77)	(9,440.56)	(1,445.52)	(3,083.45)	(586.12)	(1,362.09)	121,523.25	40,897.81	22,296.95
November Do	115,134.49	17,329.21	182,305.03	30,708.71	2,995.73	2,156,59	84,487.23	123,367.17	35,276.77	720,093,88
	102,693.12	18,850.94	192,973.51	31,553.52	5,893.88	3,801,62	89,705.50	0.00	143,108.26	697,979.86
	12,441.37	(1,521.73)	(10,667,48)	(844.81)	(2,898.15)	(1,645,03)	(5,218.27)	123,367.17	(107,831.49)	22,114.00
tober	114,916.29	18,184,64	198,702.85	29,201.95	3,035.42	2,019.42	86,110.09	125,870.57	35,849.09	732,627.31
	109,687.86	18,374,12	217,696.83	30,882.61	5,800.47	2,738.11	90,668,18	0.00	75,725.51	709,520.55
	5,228.43	(189,48)	(18,993.98)	(1,580.66)	(2,765,05)	(718.69)	(4,558,09)	125,870.57	(39,876.42)	23,106.76
September	116,062.37	16,571.29	207,504.67	29,535.06	3.948.16	1,731.45	83,949,00	128,749.52	35,338,00	714,035.49
	102,922.85	17,396.96	219.191.15	32,706.35	6.102.22	1,981.41	86,041,12	813.95	66,818,93	692,066.37
	13,139.52	(825,67)	(11,886.48)	(3,171.29)	(2,154.06)	(249.95)	(2,092,12)	127,935.57	(31,480.93)	21,969.12
197	56.20	18,294.01	221,037.37	28.938.07	2,855.79	1,896.79	82,575.39	133,944,44	35,720.77	717,602.72
	10.30	17,431.68	221,680.13	29,269.08	6,508.82	3,482.07	74,627.37	1,086,25	68,750.32	703,982.91
	45.90	862.33	(642.76)	(331.01)	(3,653.03)	(1,585.28)	7,948.02	132,858,19	(33,029.55)	13,619.81
	111,289.60 95,163.64 16,125.96	19,549.40 17,738.20 1,811.20	435,736.43 223,214.04 212,522.39	29,175.12 29,382.42 (207.30)	2,981,98	1,898.06 3,903.39 (2,005.33)	78,009.72 101,611.27 (23,601,55)	64,811.35 1,082.91 63,728.44	73,902,38 72,783,89 1,148,49	689,205,87 679,196,45 10,009,42
	2010	2010	2010	2010 2009	INGS 2010 2009	2010	2010	R RESOURCE	2010	2010 2009
	142184 ACCT REC-ALLIED RESOURCES TEST YEAR PRIOR YEAR		ACCT REC-TYSON TEST YEAR PRIOR YEAR	INCREASE(DECREASE) 142188 ACCT REC-KBI ALLOYS TEST YEAR PRIOR YEAR	INCREASE(DECREASE) 142190 ACC-REC ALCOA AUTO CASTINGS TEST YEAR 200 PRIOR YEAR 200	NCREASE(DECREASE) 142191 ACCT REC-KMMC L C TEST YEAR PRIOR YEAR	INCREASE(IDENTICE) 142192 ACCT REC-PATRIOT COAL TEST YEAR PRIOR YEAR INCREASE(IDECREASE)	142193 ACCT REC-CARDINAL RIVER RESOURCES TEST YEAR PRIOR YEAR INCREASE/(OECREASE)	142194 ACC-REC ROLL CDATER TEST YEAR PRIOR YEAR INCREASE(DECREASE)	142195 ACC-REC KIMBERLY CLARK TEST YEAR PRIOR YEAR INGREASE(DECREASE)

June	67,789.25 67,731.73 57.52		40,840.83 37,844.53	2,996.30		4,276,428.35 27,813,301.69 (23,536,873.34)		219.00 219.00 0.00		795.00 760.00 35.00			(15.00)		e e	00'0		1,095.44 2,213.25 (1,117,81)		2,754.45	20,019.03 (17,264.58)		62,063.36 105,724.95 (43,661.59)
May	65,078.94 45,679.97	1 20000101	41,962.17	3,264.89		4,267,295.82 27,569,614.64 (23,302,318.82)		219.00 154.00 65.00		925.00 820.00 105.00			300.00			0.00		1,458.50 1,926.70 (468.20)		6.090.15	76,552.15		51,719.36 82,153.32 (30,433.96)
April	67,341.51 45,745.85	1,030,000	40,924.86 37.805.76	3,119.10		4,703,443.58 27,105,729.32 (22,402,285.74)		219.00 154.00 65.00		845.00 790.00 55.00			(45.00) 0.00 (45.00)		6	0.00		960.10 1,063.34 (103.24)		6.193.59	158,883.39 (152,689.80)		41,375.36 59,359.25 (17,983.89)
March	78,224.99	3,0,0,0,0	42,050.70	2,810.12		4,934,768.85 26,618,904.36 (21,684,135.51)		219.00 219.00 0.00		735.00 775.00 (40.00)			(45.00) 0.00 (45.00)			0.00		902.81 1,066.86 (164.05)		3 226 36	15,501.57	,	31,031.36 39,338.14 (8,305.78)
February	77,395.12	3,5/3.48	41,724.39	2,871.99		4,825,758.35 26,419,565.66 (21,593,807.31)		219.00 219.00 0.00		1,070.00 1,010.00 60.00			(45.00) 0.00 (45.00)			0.00	*	1,015.13		16 316 25	(6,071,82)		221,986.72 170,008.75 51,977.97
January	78,079.80	3,972.59	42,123.15	4,476.05	İ	4,772,310.52 2,471,608.76 2,300,701.76		219.00 179.00 40.00		920.00 875.00 45.00			(45.00) 0.00 (45.00)			0.00		462.91		16 047 72	21,865.03 (6,647.30)		211,642.72 157,865.75 53,776.97
December	74,792.18	(1,420.87)	45,917.58	5,328.88		4,735,465.64 2,076,402.23 2,660,063.41		219.00 219.00 0.00	-	815.00 670.00 145.00			(45.00) 0.00 (45.00)			0.00		1,076.99		26 700 07	12,284.11 16,022.21 (3,737.44)		201,298.72 145,722.75 55,575.97
November	74,541.19 76,951.42	(2,410.23)	45,164.27	7,813.77		3,997,971.26 1,329,945.61 2,668,025.65		219.00 64.00 155.00		975.00 965.00 10.00			(30.00)			00.00		1,542.39	n n n n n n n n n n n n n n n n n n n		0,311.23 23,052.02 (14,740.77)		199,254.72 135,201.00 64,053.72
October	78,887.50 76,048.60	2,838.90	45,454.37	2,506.69		5,430,494.68 1,330,629.08 4,099,865.60		219.00 219.00 0.00		815.00 632.66 182.34			(15.00) 0.00 (15.00)			00:0		1,710.54 676.58	1,035.50 		22,465.83 22,062.80 404,03		187,111.72 122,910.00 64,201.72
September	182,782.49 68,416.11	114,366.38	47,347.90	43,260.70		5,355,486.65 22,063.94 5,333,422.71		219.00 219.00 0.00		805.00 660.00 145.00			(15.00) 0.00 (15.00)			00.0		1,181.43	c0.7569		2,895.53 23,180.73 (20,285.20)		174,968.72 110,619.00 64,349.72
August	93,989.35	34,472.34	39,180.79	3,047.41		28,207,286.07 16,197.86 28,191,088.21		118.77 219.00 (100.23)		825.00 620.00 205.00		- 43-74-74	(15.00)			0.00		1,251.45 653.49	597.96		134,379.95 24,825.55 109,554.40		153,432.59 98,328.00 55,104,59
July		22,015.36	37,714.03	36,823.87		28,091,974.73 16,637.20 28,075,337.53		219.00 219.00 0.00		720.00 540.00 180.00	00000		(15.00)			00.00		1,515.51	773.42		112,175.69 27,357.96 84,817.73		129,366.47 86,037.00 43,329.47
	PREP PLANT 2010 2009		2010	2009	J.E	2010	HECKS	2010	JGRAM	2010		FIBER SERN	2010	-	······································	2010	APLOYEES	2010 2009		TER	2010		2010
	142197 ACCT REC-MIDWAY MINE AND PREP TEST YEAR PRIOR YEAR 2009	INCREASE/(DECREASE)	142198 ACCT REC-VALLEY GRAIN TEST YEAR	PRIOR YEAR INCREASE/(DECREASE)	142200 OTHER ACCOUNTS RECEIVABLE	TEST YEAR PRIOR YEAR INCREASE(DECREASE)	142210 CONSUMER A/R RETURNED CHECKS	TEST YEAR PRIOR YEAR INCREASE(DECREASE)	142250 A/R-SURGE PROTECTION PROGRAM	TEST YEAR PRIOR YEAR	INCREASE (DECREASE)	142270 ACCTS REC-POINT-TO-POINT FIBER SERV	TEST YEAR PRIOR YEAR INCREASE!(DECREASE)	142200	ACCTS REC-WIRELESS ISP	TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	143000 ACCOUNTS RECEIVABLE - EMPLOYEE	TEST YEAR PRIOR YEAR	INCREASE/(DECREASE) 143100	ACCOUNTS RECEIVABLE - OTHER	TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	143200 ACCTS REC - COBANK	TEST YEAR PRIOR YEAR INCREASE/(DECREASE)

	00'0 00'0 00'0 00'0		90)	00.00	0.00	0.00 0.00 0.00	0.00 0.00 0.00 (1.271.44)	0.00 0.00 0.00 (1,235.44)	0.00 0.	0.00 0.00 0.00 (1.359.44)	0.00 0.00 0.00 0.00 0.00 0.00
(1,259.44) (1,491.44) 232.00 0.00 0.00 0.00		(1,059.44) (1,570.44) 511.00 0.00 0.00	(1,635,44) (1,659,44) 700,00 0.00 0.00 0.00	(1,659,44) (1,659,44) (1,600,00) (1,000,00) (1,000,00) (1,000,00)	(1,659.44) 800.00 0.00 0.00 0.00	(1,459,44) 354,00 0,00 0,00 0,00	(1,459,44) 168,00 0.00 0.00 0.00	(1,459,44) 224,00 0.00 0.00	(1,459,44) 162,00 0.00 0.00	00'0 00'0	(163.00)
0.00		0.00 94,855,92 (94,855,92)	0,00 138,938,57 (135,938,57)	00'0	17,220,88 0.00 17,220,88	19,576,49 0.00 19,576,49	00°0 00°0	00.0	0.00	0.00 50,443.56 (50,443.56)	0.00 36.525.76 (36,525.76)
0.00		0.00	00:00	0.00	0.00	0.00	0.00	0.00	00.0	0000	0000
(1,913,840.90) (1,97 (1,754,156.58) (1,77 (159,684.32) (1)		(1,925,950.98) (1,766,546.39) (159,404.59)	(1,931,648.03) (1,774,736.81) (156,911.22)	(1,942,253.48) (1,786,035.24) (156,218.24)	(1,971,540.75) (1,818,483.02) (153,057.73)	(1,985,165.90) (1,831,083.50) (154,082.40)	(1,997,718,18) (1,843,552,84) (154,165,34)	(2,011,754.40) (1,855,557.91) (156,196.49)	(2,026,275.12) (1,866,986.23) (159,288,89)	(2,040,760.00) (1,879,667.05) (161,092.94)	(2,054,824.53) (1,892,239.97) (162,584.56)
(5,353.68) ((5,353.68) (0.00		(5,353.68) (5,353.68) 0.00	(5,353.68) (5,353.68) 0.00	(5,353.68) (5,353.68) 0.00	(5,353.68) (5,353.68) 0.00	(5,353.68) (5,353.68) 0.00	(5,353.69) (5,353.68) 0.00	(5,353.68) (5,353.68) 0.00	00.0 (83.535.3)	(5,353.68) (5,353.68) 0.00	(5,353,68) (5,353,68) 0.00
(44,446.96) (4 (42,035,45) (4 (2,381,51) ((44,446.96) (42,085,45) (2,361,51)	(45,285.83) (42,307.04) (2,978.79)	(45,675.67) (42,403.25) (3,272.42)	(45,675.67) (42,365.09) (3,310,58)	(45,675,67) (42,569,05) (3,106,62)	(45,849.82) (42,682.72) (3,167.10)	(46,200.89) (42,637.30) (3,563.59)	(46,541.75) (42,637.30) (3,904.45)	(46,541.75) (43,158.64) (3,383.11)	(46,541.75) (43,355.68) (3,186.07)
1,633,626.54 1,63 1,486,688.25 1,48 146,938.29 14		1,630,401.28 1,483,689.20 146,712.08	1,831,219.35 1,675,624.61 155,594,74	1,826,576.32 1,671,367.58 155,208.74	1,822,767.16 1,666,153.80 156,613.36	1,819,423.11 1,652,581.89 156,841.22	1,813,275.18 1,657,761.13 155,514.05	1,809,391.35 1,654,815.75 154,575.60	1,804,830.95 1,649,322.29 155,508.66	1,800,752.80 1,645,737.57 165,015.23	1,797,740.08 1,642.987.00 154,753.08
50,048.64 5i 50,048.64 5j	·	50,048.64	50,048.64 50,048.64	50,048.64 50,048.64	50,048.64	50,048.64 50,048.64	50,048.64 50,048.64	50,048.64 50,048.64 0.00	50,048.54 50,048.64 0.00	50,048.64 50,048.64 0.00	50,048.64 50,048.64 0.00

June	71,414.96 116,557.38 (45,142.42)		0.00 18,225,00 (18,225,00)			(371,401.90)		77,28		255,119.85	()======	7.500 1.7	17,313.70 679.94		210,017.99 185,609.77	(9,833.59)		00.0		33,977.90 48,597.68 (14,619.78)		959.99 4,240.39
May	77,034,73 86,913.44 (9,878.71)		0.00 18,571.00 (18,571.00)		1,900,255.87	(412,055.34)	0.00	(90,167.61)		257,997.35	(20.106,04)		15,551.67		237,413.69	15,679.27	1	00.0		28,061.17 52,526.89 (24,465.72)		1,245.41
April	72,745.96 65,864.49 6,881.47		0.00 16,568.00 (16,568.00)		1,904,352.88	(446,198.14)	00.0	103,048.69)		302,651.53	(44,300,007)		13,669.02 14,522.75 1,146.27		242,892.83 216,255.28	21,158.41		0.00		23,060.95 53,295.40 (30,234.45)		1,625.97
March	56,463.07 56,765.79 (302.72)		0.00 33,502.00 (33,502.00)		1,958,424.22	(413,445.87)	80 0	115,929.77		262,749.05	(43,057,00)		25,480.47 8,638.00 16,842.47		242,892.83 221,600.16	21,292.67		0.00		25,945.70 47,363.53 (21,417.83)		1,805.95
February	9,410.57 19,227.11 (9,816.54)		0.00 25,635.00 (25,635.00)		1,981,695.63	(421,647.90)		128,810.85		265,037.45	265,037.45		23,623.39 8,638.00 14,985.39		251,011.83	21,292,67		0.00		32,975.05 45,745.24 (12,770.19)		1,819.58
January	6,215.55 14,446.84 (8,231.29)		0.00 23,029.00 (23,029.00)		1,948,986.93	1,042,632.68	G	141,691.93		268,392.45	268,392.45		23,991.74 8,638.00 15,353.74		167,659.57	73,244.79	٠	00.0		28,634.77 46,797.01 (18,162.24)		2,009.88
December	64,186.77 61,471,84 2.714,93	2011117	1,498.00 24,045.00 (22,547.00)		1,962,013.01	1,060,239.67	0	154,573.01		269,000.65	269,000.65		21,133.74 8,638.00 12,495.74		167,659.57	(10,107.47)		00.0		29,866.99 46,192.20 (16,325.21)		2,570.91
November	44,619.18 71,558.75 (26,939,57)	(40,555,01)	20,017.00 20,573.00 (556.00)		1,958,278.37	1,034,315.30		12,881.13		289,224.96	289,224,96		19,707.76 6,144.15 13,563.61		227,930.11	(51,126.93)		0.00		30,721.92 42,007.97 (11,286.05)		8,072.66
October	108,829,47 128,067,58 (19,938,11)	(13,230.11)	12,384,00 13,522,00 (1,138,00)		1,991,205.66	909,815.49		25,762.21 0.00 25,762.21		288,556.20	288,556.20		18,968.18 5,824.59 13,143.59		215,243.03	9,143.61		00:0		42,601.47 38,917.33 3,684.14		8,072.66
September	87,592.99 108,099.07	(20,505,05)	19,917.00 28,068.00 (8,151,00)		2,059,743.89	1,047,014.36		38,643.29 0.00 38,643.29		289,651.12	289,651.12		18,968.18 5,204.47 13,763.71		215,243.03	(3,543.47)		00'0		48,116.33 38,767.63 9,348.70		8,072.66
August	178,164,27	114,344.02	19,071.00 27,167.00 (8,098,00)	Tonion in	2,046,637.38	1,029,264.52		51,524.37 0.00 51,524.37		292,092.09	292,092.09		20,630.47 6,068.38 14,562.09		176,888.98	(3,543.47)		0.00		49,535.40 47,935.87 1,599.53		8,072.66
ylul	103,006.85	44,862.35	18,225.00 20,193.00 (1 968.00)	(Jacasa)	2,145,831.50	1,017,089.65		64,405.45 0.00 64,405.45		296,412.09	296,412.09		19,625.43 12,343.07 7,282.36		175,776.18	(35,416,68)		00.0		41,170.91 34,758.10 6,412.81		8,072.66
	LECTRIC CORP 2010 2009	(EASE)	TIVE PROGRAM 2010 2009	(EASE)	LIES-ELECTRIC 2010			2010 2009 3EASE)	154002 MATERIAL-SPARE STORM INVENTORY	2010) PPER WIRE	2010 2009 REASE)		SPARE SUBSTATION EQUIPMENT TEST YEAR 2010		0 TORY ACCOUNT	2010 2009 REASE)	0 GT SYSTEMS	2010 2009 REASE)	155200 INVENTORY-SURGE PROTECTORS	2010
	146000 AR BIG RIVERS ELECTRIC CORP TEST YEAR PRIOR YEAR 20	INCREASE/(DECR	146100 AR BREC INCENTIVE PROGRAM TEST YEAR INCREASE PRICES YEAR	INCREASE/(DEC	154000 MATERIAL-SUPPLIES-ELECTRIC TEST YEAR	PRIOR YEAR INCREASE/(DECREASE)	154001 INVENTORY-OPEN STOCK	TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	154002 MATERIAL-SPARE	TEST YEAR	INCREASE/(DECREASE)	154010 INVENTORY -COPPER WIRE	TEST YEAR PRIOR YEAR INCREASE(DECREASE)	154100	SPARE SUBSTAT	PRIOR YEAR INCREASE/(DECREASE)	154200 GARAGE INVENTORY ACCOUNT	TEST YEAR PRIOR YEAR INCREASE/(DECREASE	155000 MATERIALS FOR GT SYSTEMS	TEST YEAR PRIOR YEAR INCREASE(DECREASE)	155200 INVENTORY-SUR	TEST YEAR

				٠	•					, '
June	0.00	3,770.81 4,368.54 (597.73)	16,914,80 20,448,75 (3,533,95)	0.00 11,425.74 (11,425.74)	360,607.86 325,486.87 35,120.99	230,564.92 107,610.02 122,954.90	411,107.36 411,205.45 (98.09)	0.00	0.00	23,711.19 71,132.31 (47,421.12)
Мау	00.0	4,150,45 3,091.74 1,058.71	14,163.36 19,461.15 (5,297.79)	0.00 9,570.72 (9,570.72)	337,673.42 360,061.10 (22,387.68)	263,080.56 129,062.38 134,018.18	145,150.01 81,371.01 63,779.00	0.00	0.00	15,894,39 63,315,51 (47,421,12)
April	0.00	4,856.70 5,231.82 (375.12)	19,218.68 20,125.66 (306.98)	0.00 6,963.82 (6,963.82)	371,965.17 394,654.57 (22,689.40)	294,395.96 150,670.47 143,725.49	187,685.75 124,273.37 63,412.38	00.0	0.00	7,817.03 55,238.15 (47,421.12)
March	0.00	7,909.43 3,185.65 4,723.78	18,224.10 18,427.93. (203.83)	799.47 0.00 799.47	43,852.78 17,099.05 28,753.73	324,183.88 172,284.91 151,918.97	229,901.62 166,785.59 63,106.03	0.00	0.00	47,421.86 47,421.35 0.51
February	0.00	(889.01) 26,865.67 (27,754.68)	19,636.95 18,200.35 1,436.60	799.47 0.00 799.47	33,063.89 35,953.17 (2,889.20)	354,830.80 207,686.40 147,144.40	271,990.49 214,885.55 57,104.94	0.00	0.00	39,344.50 39,344.52 (0.02)
January	00.00	(8,262.83) 16,536.30 (24,799.13)	34,228.95 18,803.02 15,425.93	799.47 0.00 799.47	68,003.60 73,017.46 (5,013.86)	396,941.71 244,699.42 152,242.29	311,723.89 248,121.29 63,602.60	0.00	0.00	32,048.88 32,048.84 0,04
December	00.00	00.0	40,762.57 10,259,25 30,503,32	0000	108,899.55 105,945.30 2,954.25	436,515.19 258,810.89 177,704.30	160,042.15 164,210.58 (4,168.43)	0.00	00.00	23,971.52 23,971.48 0.04
November	0.00	782.44 176.02 606.42	33,380.88 296.60 33,084,28	19,179,74 0.00 19,179,74	149,565.71 122,579.78 26,985,93	438,130.02 17,328,93 420,801.09	203,289.08 206,765.02 (3,475.94)	00'0	00'0	15,894.16 15,894.16 0.00
October	00.00	7,683.27 5,987.58 1,695.69	25,710.53 221.39 25,489.14	16,265.14 0,00 16,265.14	182,841,41 157,068,76 25,772,65	(6,641.14) 32,480.17 (39,121.31)	245,344.93 248,635.79 (3,290,85)	0.00	00'0	8,077.36 8,077.36 0.00
September	0.00	4,618.13 4,309.32 308.81	28,513.53 (12,61) 28,526.14	13,408.68 0.00 13,408.68	216,293,15 191,522.52 24,770,63	(6,629.77) 47,636.22 (54,265.99)	284,597.86 288,666.45 (4,068.59)	0000	0.00	47,682.24 47,781.86 (99,62)
August	0.00	(6,373.17) (6,279.14) (94,03)	25,391.18 47.75 25,343.43	11,909.60 0.00 11,909.60	250,876.44 228,254,13 22,622,31	17,685.40 67,830.72 (50,145.32)	327,424.46 331,796.77 (4,372.31)	00'0	00'0	39,930.32 39,965,06 (34,74)
Vluly	0.00	7,522.36 10,473.68 (2,951.32)	21,956.52 146.29 21,810.23	11,680.39 0.00 11,680.39	290,839.98 269,450,39 21,389,59	85,900.96 141,607,62 (55,706.66)	369,059.36 374,710.28 (5,650.92)	00'0	0.00	79,209.05 31,788.32 47,420.73
SUPPLIES	2010 2009	STRIBUTED 2010 2009	2010 2010 2009	2010 2009	2010 2010 2009	ORKERS COMP 2010 2009	2010	2010 2009	YEE INSURANCE 2010 2009	2010 2010 2009
156000 OTHER MATERIALS AND SUPPLIES	TEST YEAR PRIOR YEAR INCREASE(DECREASE)	STORES EXPENSE - UNDISTRIBUTED TEST YEAR 2010 PRIOR YEAR 2009	STORES CLEARING - SPREAD ITEMS TEST YEAR PRIOR YEAR 2009 INCREASE(IDECREASE)	STORES EXPENSE- MAJOR STORM TEST YEAR PRIOR YEAR INGREASE/(DECREASE)	165100 PREPAYMENTS - INSURANCE TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	165120 PREPAID INSURANCE-WORKERS COMP TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	165200 PREPAYMENTS - OTHER TEST YEAR: PRIOR YEAR	165210 PREPAYMENTS - PENSION TRUST FUND TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	165220 PREPAYMENTS - EMPLOYEE INSURANCE TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	171000 INTEREST DIVIDENDS RECEIVABLE TEST YEAR 2010 PRIOR YEAR 2003 INGREASE(DECREASE)

June	0.00 9.52 19.04 (9.52) (19.04)	8.68 9,436,022.68 6.68 7,939.682.68 22.00 1,486,360,00	0000 0000	0.00 0.00	0000	12,193,98 (0.60) 60,190,30 60,190,30] (47,996,32) (60,190,90)	69,290,21 68,425,21 0,00 0,00 68,290,21 68,425,21	3,786.01 3,883.05 649.21 (90.15)	000 000	(225.92) (209.27) 43.90 30.94 (269.82) (240.21)
May	0.00 0.952 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	6,829,954,68 7,242,098,68 6,222,289,68 6,500 1,021,132,00	00.0	00.0	00.0	24,388.56 12,1 60,190.30 60,1 (35,801.74) (47,8	68,053.96 68,7 0.00 68,053.96 68,7	3,431,40 4, 1,524,27 3, 1,907,13	0.00	(127.94) 51.64 (179.58)
March April	0.00 9.51 (9.51)	8,341,058.68 6,829 6,765,992.66 6,222 1,574,066.00 607	00.0	00.0	0.00	36,583.14 2 60,175,02 6 (23,591,88) (3	67,899.80 0.00 67,899.80	5,100.48 4,470.80 629.66	0.00	(88.43) (21,802.27) 21,713.84
February	0.00 9.52 (9.52)	10,015,169.68 8 7,171,029.68 6 2,844,140.00 1	00.0	00.0	00.00	48,777,72 60,175,02 (11,397,30)	18,260,12 0.00 18,260,12	4,029.67 1,303.01 2,726.66	0000	(26,338.54) (16,345.98) (9,992.66)
January	0.00	10,816,755.68 8,884,197.56 1,932,558.00	00.0	00.00	0.00	79,233.00 60,175.02 19,057.98	00'0	(11,243.70) 4,287.54 (15,531,24)	0.00	(23,541.16) (10,657.74) (12,883,42)
December	0.00 11.07 (11.07)	9,406,509,68 8,893,044,68 513,565,00	00.0	0.00	0.00	79,233.00 60,175,02 19,057,98	00.0	00.0	0.00	0.00
November	0.00 47.46 (47.46)	6,555,349,68 7,084,486,68 (529,137,00)	0.00	0.00	0000	60,190.30 60,175.02 15.28	0.00	3,138.98 2,311.82 827.16	0.00 (183.51) 183.51	32.73 (51.03)
October	0.00 34.33 (34.33)	6,429,251.68 6,465,152.68 (35,901.00)	0.00	0.00	00.00	60,190,30 60,175,02 15,28	0.00	2,991,73 (98,791,97) 101,783,70	00'0	94.24 36.33
September	0.00 18.37 (18.37)	7,354,025.68 7,521,850.68 (167,825.00)	0.00	0.00	0.00	60,190.30 60,175.02 15.28	0.00	43,047,13 2,561,24 40,485,89	0.00	(482.52) 4.21
August	0,00 20,80 (20,80)	8,400,650,68 8,753,881.68 (353,231,00)	0.00	00.00	0.00	60,190.30 60,175.02 15.28	00.0	2,433.99 2,640.52 (206.53)	0.00	614.04
Airi	0.00 40.41 (40.41)	8,212,273.68 8,471,931.68 (259,658.00)	0.00	00.0	0.00	60,190,30 60,175,02 15,28	00'0	NG 4,509.10 4,421.82 87.28	0.00	(130.45)
	2010 2010 2009 CREASE)	ACCRUED UTILITY REVENUES ZO10 PRIOR YEAR NOREASE(DECREASE)	182300 OTHER REGULATORY ASSETS TEST YEAR PRIOR YEAR NICREASE/(DECREASE)	100 PLAN 2010 2009 ECREASE)	2004-2006 2004-2006 2010 2009 ECREASE)	2003-2004 2003-2004 2009 2009	163600 WORK PLAN JULY 2010-JUNE 2013 TEST YEAR 2010 PRIOR YEAR 2009 INCREASE((DECREASE)	TRANSPORTATION EXPENSE CLEARING TEST YEAR 2010 PRIORY YEAR 2009 INCREASE!(DECREASE)	184407 PROPERTY TAXES CLEARING ACCT TEST YEAR PRIOR YEAR NOREASE(DECREASE)	184408 PAYROLL TAXES-CLEARING ACCOUNT TEST YEAR
	171100 ERC INTEREST RECEIVABLE TEST YEAR PRIOR YEAR INCREASE(DECREASE)	173000 ACCRUED UTILITY REVER TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	182300 OTHER REGULATORY A TEST YEAR PRIOR YEAR INCREASE(DECREASE)	183100 LONG RANGE PLAN TEST YEAR PRIOR YEAR INCREASE(DECREASE)	183200 WORK PLAN 2004-2006 TEST YEAR PRIOR YEAR INCREASE((DECREASE)	183500 WORK PLAN 2003-2004 TEST YEAR PRIOR YEAR INCREASE((DECREASE)	183600 WORK PLAN JULY 2010- TEST YEAR PRIOR YEAR INCREASE((DECREASE)	184100 TRANSPORTATION EXP TEST YEAR PRIOR YEAR INCREASE(OEGREASE)	PROPERTY 18 TEST YEAR PRIOR YEAR	PAYROLL TA

0.00 0.00 (0.02) (0.04) 0.02 0.04	0.00
00'0 00'0 00'0 00'0	0.00
2,661.98 2,125.92 2,600.46 4,289.33 61.50 (2,163.41)	(304.53) 1,621.68 (1,926.21)
(18.28, 281.20) (286, 824.131) (286, 742.01) (386, 828.131) (374, 853, 191)	(424,751.25) (176,795.31) (247,955.94)
000 000	0.00
00.0	0.00
000 000 000 000	0.00
700,000,00 700,000,00 169,000,000	700,000.00 169,000.00 531,000.00
(222,135.00) (222,145.00) (227,955.00) (27,945.00) (27,945.00) (1,300.00)	(228,715.00) (227,900.00) (815.00)
(13,825,00) (13,825,00) (14,345,00) (14,285,00) 520,00 440,00	(13.870.00) (14.370.00) 500.00

June	(37,220,940,99) (36,822,101,63) (398,839,36)	(3,648,910.23) (3,648,910.23) 0.00	(6,622,610.63) (6,622,610.63) 0.00	(4,464,634.61) (4,373,338.06) (91,296,55)	(496,066.86) (354,430.86) (141,636.00)	21,047.01 21,047.01 0.00	(2,939,918.34) (785,129.99) (2,154,788.35)	0.00	(11,847.43) (11,847.43) 0.00	(7,889.57) (7,869.57) 00.00
Мау	(37,230,468,85) (36,845,361.34) (384,107,51)	(3,648,910.23) (3,648,910.23) 0.00	(6,622,610.63) (6,622,610.63) 0.00	(4,464,634.61) (4,373,338.06) (91,296.55)	(496,056.86) (354,430.86) (141,636.00)	21,047.01	(2,939,918.34) (785,129.99) (2,154,788.35)	00'0	(11,847,43)	(7,869,57) (7,869,57)
April	(37,239,939.92) (36,853,012.64) (386,927.28)	(3,648,910.23) (3,648,910.23) 0.00	(6,622,610.63) (6,622,610.63) 0.00	(4,464,634.61) (4,373,338.06) (91,296.55)	(496,066.86) (354,430.86) (141,636.00)	21,047.01	(2,939,918.34) (785,129.99) (2,154,788.35)	00.0	(11,847.43) (11,847.43)	(7,869.57) (7,869.57) 00.0
March	(37,259,488.34) (36,875,575.59) (363,912.75)	(3,648,910.23) (3,648,910.23) 0.00	(6,622,610.63) (6,622,610.63)	(4,464,634.61) (4,373,338.06) (91,296.55)	(495,066.85) (354,430.85) (141,636.00)	21,047.01 21,047.01 0.00	(2,939,918.34) (785,129.99) (2,154,788.35)	0.00	(11,847.43) (11,847.43) (1000)	(7,869.57) (7,869.57) 0.00
February	(37,270,112.37) (36,883,929.93) (386,182.44)	(3,648,910.23) (3,648,910.23) 0.00	(6,622,610,63) (6,622,610,63)	(4,464,634,61) (4,373,338,06) (91,296,55)	(496,066.88) (354,430.86) (141,636.00)	21,047.01 21,047.01 0.00	(2,939,918.34) (785,129.99) (2,154,788.35)	0.00	(11,847.43) (11,847.43) 0.00	(7,869.57) (7,869.57) 0.00
January	(37,277,357.30) (36,306,368.26) (370,389.04)	(3,648,910,23)	(6,622,610.63) (6,622,610.63) 0,00	(4,464,634.61) (4,373,338.06) (91,296,55)	(496,066.86) (354,430.86) (141,636,00)	21,047,01 21,047,01 0,00	(2,939,918,34) (785,129,99) (2,154,788,35)	0.00	(11,847,43) (11,847,43) 0,00	(7,869,57) (7,869,57) 00,0
December	(37,294,411.99) (36,914,603.08) (379,808.91)	(3,648,910.23) (3,648,910.23)	(6,622,610.63) (6,622,610.63) 0.00	(4,464,634,61) (4,373,338,06) (91,296,55)	(496,066.86) (354,430.86) (141,636.00)	21,047.01 21,047.01 0.00	0.00 1.19 (1.19)	0.00	(11,847,43) (11,847,43) 0.00	(7,869.57) (7,869.57) 00.0
November	(37,310,988.28) (36,925,711.31) (385,276.97)	(3,648,910.23) (3,648,910.23)	(6,622,610.63) (6,622,610.63) 0.00	(4,464,634.61) (4,373,338.06) (91,296,55)	(496,056.86) (354,430.86) (141,636.00)	21,047.01 21,047.01 0.00	0.00	0.00	(11,847.43) (11,847.43) 0.00	(7,869,57) (7,869,57) 0,00
October	(37,319,005.44) (36,951,080.62) (367,924.82)	(3,648,910.23) (3,648,910.23) 0.00	(6,622,610.63) (6,622,610.63)	(4,464,634.61) (4,373,338.06) (91,296.55)	(496,066.86) (354,430.86) (141,536.00)	21,047,01 21,047,01 0,00	0.00	0.00	(11,847.43) (11,847.43) 0.00	(7,889,57) (7,889,57) 00,0
September	(37,331,758.87) (35,518,409.99) (1,813,348.89)	(3,648,910.23) (3,648,910.23)	(6,622,610.63) (6,622,610.63)	(4,464,634,61) (4,139,212,41) (325,422,20)	(496,066.86) (269,340.86) (226,726,00)	21,047.01 21,047.01 0.00	0.00 (1,758,935,35) 1,758,935,35	0.00	(11,847.43) (11,847.43) 0.00	(7,869.57) (7,869.57) 00.00
August	(37,344,643.27) (35,523,540.96) (1,821,102.31)	(3,648,910,23) (3,648,910,23)	(6,622,610,63) (6,622,610,63)	(4,464,634,61) (4,139,212,41) (325,422,20)	(486,066,86) (269,340,69) (226,726,00)	21,047.01 21,047.01 0.00	0.00 (1,758,935.35) 1,758,935.35	0.00	(11,847.43) (11,847.43) 0.00	7,869.57) (7,869.57) 0.00
ylul	(36,804,133.58) (35,539,992.39) (1,264,141.19)	(3,648,910.23)	GREC D/S (6,622,610,63) (6,622,610,63)	RVES (4,373,338.06) (4,139,212,41) (234,125,65)	(154,430.86) (269,340.86) (269,340.86) (85,090,00)	21,047.01 21,047.01 0.00	(785,129.99) (1,758,935,35) 973,805,36	0.00	(11,847.43) (11,847.43) 0.00	(7,889.57) (7,889.57) (0,00
Ш	2010 2009 SE)	SREDITS-FORMER H 2010 2009 SE)	EDITS-FORMER 2010 2009	DIT-KENERGY D/SEI 2010 2009 (SE)	CREDITS (NON-MEN 2010 2009 ASE)	2010 2010 2009 ASE)	AL ASSIGNABLE 2010 2009 ASE)	7AL - PRIOR YEARS 2010 2009 ASE)	2010 2010 2009 ASE)	L-HEADQUARTERS 2010 2010 ASE)
	201100 PATRONS CAPITAL CREDITS TEST YEAR PRIOR YEAR INCREASE(DECREASE)	201101 PATRONS CAPITAL CREDITS-FORMER HUEC D/S TEST YEAR 2009 (3,648 INCREASE/(DECREASE)	201102 PATRONS CAPITAL CREDITS-FORMER TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(IDECREASE)	201103 PATRONS CAP CREDIT-KENERGY DISERVES TEST YEAR 2010 (4 PRIOR YEAR 2009 (4 INCREASE/(DECREASE)	PATRONS CAPITAL CREDITS (NON-MEMBER) TEST YEAR PRIOR YEAR INCREASE(DECREASE)	MEMBER-OTHER SERVICES TEST YEAR PRIOR YEAR INCREASE(OECREASE)	201200 PATRONAGE CAPITAL ASSIGNABLE TEST YEAR 2010 PRIOR YEAR 2000 INGREASE/(DECREASE)	201201 PATRONAGE CAPITAL - PRIOR YEARS TEST YEAR PRIOR YEAR INCREASE(DECREASE)	208000 DONATED CAPITAL-OWENSBORO TEST YEAR PRIOR YEAR INCREASE[UBCGREASE]	208100 DONATED CAPITAL-HEADQUARTERS TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)

June	(3,107,322.01) (3,107,425.87) 103.86	00:0 00:0	(532,396,53) (453,862.00) (78,534.53)	(78,650.91) (78,650.91)	(338.50) (338.50) 0.00	0.00	1,403,000.00 2,300,000.00 (897,000.00)	(26,456,535.13) (19,035,016,22) (7,421,518,91)	00.0	(229,166.49) (279,166.53) 50,000.04
Мау	(3,107,407.14) (3,107,786.93) 379.79	0.00	(527,410.59) (441,166.92) (86,243.57)	(78,650.91) (78,650.91) 0.00	(338.50)	0.00	1,403,000.00 2,360,000.00) (897,000.00)	(17,613,968.94) (19,304,074.09) 1,690,105.15	0.00	(233,333.16) (283,333.20) 50,000.04
April	(3,107,439.71) (3,107,840.12) 400.41	0.00	(522,454.50) (437,907.86) (84,546.64)	(78,650.91) (78,650.91)	(338.50)	00.0	1,403,000.00 2,300,000.00 (897,000.00)	(17,683,186,48) (19,369,254,64) 1,686,068,16	00.0	(237,499.83) (287,499.87) 50,000.04
March	(3,107,439.71) (3,114,407.72) 6,968.01	00.0	(512,224.83) (425,984.08) (86,240.75)	(78,650.91) (78,650.91) 0.00	(338.50) (338.50) 0.00	0.00	1,403,000.00 2,300,000.00 (897,000.00)	(17,767,799.12) (19,452,273.73) 1,684,474.61	0.00	(241,666.50) (291,666.54) 50,000,04
February	(3,107,439.71)	0.00	(506,665.26) (421,619.92) (85,045.34)	(78,650.91) (78,650.91) 0.00	(338.50)	00.0	1,403,000.00 2,300,000.00 (897,000.00)	(18,038,930.74) (19,726,131.89) 1,687,201.15	0.00	(245,833.17) (295,833.21) 50,000.04
January	(3,107,439.71) (3,117,941.74) 10,502.03	0.00	(502,874.02) (409,878.02) (92,996.00)	(78,650.91) (78,650.91) 0.00	(338.50) (338.50) 0.00	00.0	1,403,000.00 2,300,000.00 (897,000.00)	(18,107,114.98) (19,790,343.78) 1,683,228.80	00.0	(249,999.84) (299,999.88) 50,000.04
December	(3,107,648.73) (3,118,103.54) 10,454.81	0.00	(493.961.95) (405,692.63) (88,269.32)	(78,650.91) (78,650.91) 0.00	(338.50)	0000	1,403,000.00 2,300,000.00 (897,000.00)	(18,190,257.75) (19,867,897.27) 1,677,639.52	0.00	(254,166.51) (304,166.55) 50,000.04
November	(3,107,243.15) (3,118,234.09) 10,990.94	00:00	(485,912.20) (400,932.72) (64,979.48)	(78,650.91) (78,650.91) 0.00	(338.50) (338.50) 0.00	00.0	1,832,000.00 584,000.00 1,248,000.00	(18,471,800.95) (19,968,973.57) 1,497,172.62	00'0 00'0	(258,333,18) (308,333,22) 50,000.04
October	(3,107,243.15) (3,118,659.20) 11,416.05	0.00	(482,259.56) (388,144.29) (94,115.27)	(78,650.91) (78,650.91) 0.00	(338.50) (338.50) 0.00	0.00	1,949,000.00 567,000.00 1,382,000.00	(18,538,967.04) (20,227,620.05) 1,688,653.01	0.00	(262,499,85) (312,499,89) 50,000.04
September	(3,107,243.15) (3,118,659.20) 11,416.05	00.0	(475,668.72) (384,465,99) (91,202.76)	(78,650.91) (78,650.91) 0.00	(338.50) (338.50) 0.00	00.00	2,066,000.00 550,000.00 1,516,000.00	(18,620,671.97) (20,305,559.04) 1,684,887.07	0.00	(266,666,52) (316,666,56) 50,000,04
August	(3,107,467.70) (3,118,659.20) 11,191.50	0.00	(468.631.12) (381,661.10) (86,970.02)	(78,650.91) (78,650.91) 0.00	(338.50) (338.50) 0.00	00.0	2,183,000.00 533,000.00 1,650,000.00	(18,714,098.16) (20,400,087.11) 1,685,988.95	0.00	(270,833.19) (320,833.29) 50,000.04
July	(3,107,467.70) (3,118,661.20) (11,193.50	0.00 0.00 0.00	AL (463,264.59) (374,470.36) (88,794,23)	(78,650.91) (78,650.91) 0.00	(338.50) (338.50) 0.00	0.00	2,300,000.00 533,000.00 1,767,000.00	(18,952,896.31) (20,645,402.97) 1,692,506,66	0.00	(274,999.86) (324,999.90) (50,000.04
	(EDITS-GAIN-OBOR(2010 2009 (E)	ZEDITS GAIN-HEADO 2010 2009 SE)	S RETAINED CAPIT. 2010 2009 SE)	2010 2009 SE)	ARGINS 2010 2009 SE)	JITIES-PRIOR PERIC 2010 2009 SSE)	NSIVE INCOME 2010 2009 ASE)	AISCELLANEOUS 2010 2009 ASE)	-OTHER DEBT 2010 2009 ASE)	EV LOAN-FRESH ME 2010 2009 ASE)
	217000 RETIRED CAPITAL CREDITS-GAIN-OBORO TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(IOECREASE)	217100 RETIRED CAPITAL CREDITS GAIN-HEADQT TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	217200 DECEASED MEMBERS RETAINED CAPITAL TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	219100 OPERATING MARGINS TEST YEAR PRIOR YEAR INCREASE(IDECREASE)	NON-OPERATING MARGINS TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	219400 OTHER MARG & EQUITIES-PRIOR PERIODS TEST YEAR PRIOR YEAR INGREASE/(DECREASE)	219500 OTHER COMPREHENSIVE INCOME TEST YEAR 200 PRIOR YEAR 200 INCREASE(DECREASE)	224140 OTHER LT DEBT - MISCELLANEOUS TEST YEAR 2010 PRIOR YEAR 2009 INGREASE/(DECREASE)	NOTES EXECUTED-OTHER DEBT TEST YEAR PRIOR YEAR INCREASE((DECREASE)	RUS ECONOMIC DEV LOAN-FRESH MEAL SO TEST YEAR 2010 PRIOR YEAR 2009 INCREASE((DECREASE)

143.64 33.310.31 399.82		Alil	August	September	October	November	December	January	February	March	April	May	June
23.1.0.514 10.000.00.00.00.00.00.00.00.00.00.00.00.	N-LITTLE KY SN	MOKEHOUSE					VEN 334 134	(449 999 76)	(145,833,09)	(141,666.42)	(137,499.75)	(133,333.08)	(129,166.41)
The column Column	2010	(174,999.78) (224,999.82) 50,000.04	(170,833.11) (220,833.15) 50,000.04	(166,666.44) (216,666.48) 50,000.04	(162,499.77) (212,499.81) 50,000.04	(158,333.10) (208,333.14) 50,000.04	(154,165.43) (204,166.47) 50,000.04	(199,999.80) (199,999.80) 50,000.04	(195,833,13)	(191,666.46)	(187,499.79) 50,000.04	(183,333.12) 50,000.04	(179,166.45) 50,000,04
Colore C	AN-RDK HOSPIT	1 11	33,310,31 (16,689,73) 50,000.04	37,476.98 (12,523.06) 50,000.04	41,643,65 (8,356,39) 50,000,04	45,810.32 (4,189.72) 50,000.04	(23.05)	0.00 4,143.62 (4,143.62)	0.00 8,310.29 (8,310.29)	0.00 12,476.96 (12,476.96)	0.00 16,643.63 (16,643.63)	0.00 20,810.30 (20,810.30)	0.00 24,976.97 (24,976.97)
State Stat	JAN-SCOTT FOAI		0.00 50,000.04 (50,000.04)	0.00 50,000,04 (50,000,04)	0.00 50,000.04 (50,000.04)	0.00 50,000.04 (50,000.04)	0.00	00.0	00.0	00.0	0.00	0.00	00.00
The Property The	2010 2009	1 . 11	25,061.49 (24,942.51) 50,004.00	.	33,395.49 (16,608.51) 50,004.00	37,562.49 (12,441.51) 50,004.00	0.00 (8,274.51) 8,274.51	4,167.00 (4,107.51) 8,274.51	8,270.55 59.49 8,211.06	8,270.55 4,226.49 4,044.06	8,270,55 8,393,49 (122,94)	8,270.55 12,560.49 (4,289,94)	8,270.55 16,727.49 (8,456.94)
Color Colo	KY REG IND DEV 2010 2009		(166,666.44) (216,666.48) 50,000.04		(158,333.10) (208,333.14) 50,000,04	(154,166,43) (204,166,47) 50,000,04	(149,999.76) (199,999.80) 50,000.04	(145,833.09) (195,833.13) 50,000.04	(141,666.42) (191,666.46) 50,000.04	(137,499.75) (187,499.79) 50,000.04	(133,333.08) (183,333.12) 50,000.04	50,000.04 (179,166.45) 229,166,49	50,000.04 (174,999.78) 224,999.82
Company Comp	JAN-DAF	3,713.50 (18,508.70) 22,222.20			9,269,05 (12,953,15) 22,222,20	11,120.90 (11,101.30) 22,222.20	(0.20) (9.249.45) 9,249.25	1,851.85 (7,397.60) 9,249.45	3,703,70 (5,545,75) 9,249,45	5,555,55 (3,693.90) 9,249.45	7,407.40 (1,842.05) 9,249.45	9,249.45 9.80 9,239.65	9,249,45 1,861.65 7,387.80
Column C	2010 2010 2009 E)					(336,111,22) (397,222,30) 61,111,08	(331,018.63) (392,129,71) 61,111,08	(325,926.04) (387,037.12) 61,111.08	(320,833.45) (381,944,53) 61,111,08	(315,740.86) (376,851.94) 61,111.08	(310,648.27) (371,759.35) 61,111.08	(305,555.68) (366,666.76) 61,111.08	(300,463.09) (361,574,17) 61,111.08
(EC VARIOUS RATE) 2010 (55,125,448.70) (55,005,397.12) (54,880,482.40) (54,759,824.60) (54,107,999.50) (55,881,397.77) (56,884.71.80) (55,881,397.77) (56,884.71.80) (56,126,415.21) (56,881,984.24) (55,881,987.77) (56,881,397.77) (56,881,	EXECUTED 2% 2010 2009 ED	0.00 0.00 0.00			0.00	0.00	00.0	00.0	00.00	0.00	0000	0.00	0.00
-5% (WEST) 2010 (15,883,524.07) (15,883,208.04) (15,780,384.91) (15,724,588.39) (15,666,318.38) (15,575,485.48) (15,518,965.60) (15,455,520.71) (15,455,520.71) (15,384,491.34) (15,384,491.34) (15,281,489.14) (15,281,489.13) (16,222,200.39) (16,117,105.02	CEC VARIOUS 2010 2009	Z.				1 1 1	(54,365,005.78) (55,963,772,56) 1,588,766.88	(54,243,439.00) (55,851,954.24) 1,608,515.24	(54,107,999.58) (55,724,379,77) 1,616,380,19	(53,985,794.65) (55,611,885.25) 1,626,090.60	(53,858,790.50) (55,488,421.80) 1,629,631.30	(53,732,945.66) (55,369,267.55) 1,636,321.89	(53,602,577,58) (55,245,204,52) 1,642,626.94
	-5% (Wi			1 1	1 1		(15,575,485.48) (16,285,651.27) 710,165.79		(15,455,520.71) (16,171,166.02) 715,645.31	1 1	1 1	(15,281,489.14) (16,005,745,75) 724,256.61	(6,111,439.75) (15,948,606.21) 9,837,166.46

June	(51,032,625.02) (51,414,775,76) 382,150,74	(25,976,964.44) (25,378,838.13) 401,873.69	0.00	13,622,000.00 22,622,000.00 (9,000,000.00)	0.00	0.00	16,391,779,33 13,003,231,51 3,388,547.82	(321,394.89) (418,550,35) 97,155,46	00.0	(1,272.38)
			0 00 0		0.00	0.00			0.00	90)
May	(51,119,433.28) (51,497,569.36) 378,136.08	(26,010,864.86) (26,411,249.57) 400,384.71	0.00	13,622,000.00 22,622,000.00 (9,000,000.00)	000	000	17,270,783.36 12,950,014,97 4,320,768.39	(323,450.79) (425,195,13) 101,744.34	0 0 0	(1,857.90) (8,512.16)
April	(51,119,433.28) (51,497,569.36) 378,136.08	(26,041,163.80) (26,440,008.44) 398,844,64	00.0	13,622,000.00 22,622,000.00 (9,000,000.00)	00.00	0.00	17,719,147.38 12,895,254.30 4,823,893.08	(323,450.79) (427,809.29) 104,358.50	0.00	(2,443.42) (9,044.54)
March	(51,119,433.28) (51,497,569.36) 378,136.08	(26,074,812.00) (26,472,172.07) 397,360,07	00.0	13,622,000.00 22,622,000.00 (9,000,000.00)	0.00	0.00	18,172,776.65 12,842,477.00 6,330,299.65	(323,450.79) (429,382.38) 105,931.59	00'0	(3,028.94)
February	(51,207,810.12) (51,582,022.26) 374,212.14	(26,104,851.41) (26,500,688,77) 395,837,36	0.00	13,622,000.00 22,622,000.00 (9,000,000.00)	0.00	0.00	19,130,488.49 12,787,883.65 6,342,604.84	(324,905.13) (431,143.72) 106,238.59	00:0	(3,614.46)
January	(51,207,810.12) (19,960,022.26) (31,247,787.86)	(26,145,220,95) (26,539,679,32) 394,458,37	0000	13,622,000,00 0,00 13,622,000,00	00'0	0.00	19,583,884.57 12,739,017.71 6,844,866.86	(332,665.94) (431,969,66) 99,303,72	0.00	(4,199.98)
December	(51,207,810.12) (19,960,022.26) (31,247,787.86)	(26,174,974,45) (26,567,916,79) 392,942,34	0.00	13,622,000.00 0.00 13,622,000.00	0000	0.00	19,501,071.80 12,685,144,90 6,815,926.90	(340,003.88) (434,592.72) 94,588.84	00.0	(4,785.50) (11,174.06)
November	(51,333,639.29) (20,044,852.83) (31,288,786,46)	(26,225,558.20) (26,694,190.66) 468,632.46	0.00	13,622,000.00 0.00 13,622,000.00	0.00	0.00	20,360,609.91 12,632,531.71 7,728,078,20	(348,524.10) (436,532.17) 88,008.07	0.00	(5,317.88)
October	(51,333,639.29) (20,044,852.83) (31,288,786.46)	(26,258,564.23) (26,726,030.45) 467,466.22	0.00	13,622,000.00 0.00 13,622,000.00	0.00	0.00	20,801,030.59 12,581,857.26 8,219,173.33	(362,875.19) (438,184,05) 75,308,86	0000	(5,850.26)
September	(51,333,639.29) (20,044,852.83) (31,288,786.46)	(26,287,942.73) (26,754,209.06) 466,266.33	0000	13,622,000.00 0.00 13,622,000.00	00'0	00'0	21,236,823.30 12,528,653.39 8,708,169,91	(381,814.65) (439,253.71) 57,439.06	00'0 00'0	(6,382.64) (12,695,30)
August	(51,414,775.76) (20,122,734.77) (31,292,040.99)	(26,320,703.70) (26,785,821.04) 465,117.34	0.00	22,622,000.00 0.00 22,622,000.00	0000	00'0	13,113,898.82 12,422,689.59 691,209,23	(399,049.72) (439,253.71) 40,203.99	00.0	(6,915.02)
July	(51,414,775.76) (20,122,734,77) (31,292,040.99)	(26,349,829.99) (26,813,757.65) 463,927.66	00.00	22,622,000.00 0,00 22,622,000.00	00'0	0.00 0.00 0.00 0.00	13,058,447.92 12,391,301.87 667,146.05	(414,783.36) (442,516.07) 27,732.71	0.00 0.00 0.00	7,447.40)
L	7ES EXECUT 2010 2009	TES EXEC 2010 2009	2010 - 2009	ACING BANK 2010 2009	7 LOAN 2010 2009	2010 2009	rs unapplied 2010 2009	T EMPLOYEES 2010 2009	LTH INS-HEADC 2010 2009	FITS-DIRECTO
	724370 FED FINANCINIG BANK-NOTES EXECUTORS TO THE STORY THE STORY YEAR 2009 INCREASE/(DECREASE)	RUS TREASURY LOAN-NOTES EXEC TEST YEAR PRIOR YEAR 1003	224400 RUS NOTES EXECUTED-CONST DEB TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	L T DEBT-FEDERAL FINANCING BANK L T SET YEAR TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	LT DEBT-RUS TREASURY LOAN TEST YEAR PRIOR YEAR INCREASE(DECREASE)	O 224500 INTEREST ACRUED DEFERRED RUS NOTES TEST YEAR 2009 INCREASE(DECREASE)	RUS ADVANCE PAYMENTS UNAPPLIED TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(IOECREASE)	ACCRUED LEAVE-K WEST EMPLOYEE TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	228200 POST RETIREMENT HEALTH INS-HEADQTRS TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(IDECREASE)	228250 POST RET HEALTH BENEFITS-DIRECTORS TEST YEAR 2010 PRIOR YEAR 2009

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June		0.00			0.00		-	(1,192,000.00) (2,300,000.00) 1,108,000.00		, 000 000	(163,000.00) (163,000.00) (40,000.00)	***************************************		(72,000.00)	(72,000.0		(211,000.00)	(211,000.00)		(376,566.07) (471,384.89) 94.818.82			21,100,00	1 1		(4,915,136.20)	010,011		(22,956,534,69) (22,956,534,69) (6,938,542,27)	
Мау		0.00			0.00			(1,192,000.00) (2,300,000.00) 1,108,000.00		200	(163,000.00)			(72,990.90)	(72,000.00)		(211,000.00)	(211,000.00)		(376,566.07) (471,384.89) 94,818.82			(21,100,000.00)	21,100,000,11		(4,915,136.20) (4,757,819.48)	(1016,101)	Angel agencies and a financial	(30,568,158.19) (22,013,449.83) (8,554,708.36)	_
April		00.0			0.00	,		(1,192,000.00) (2,300,000.00) 1,108,000.00			(163,000.00)			(72,000.00)	(72,000.00)		(211,000.00)	(211,000.00)		(376,566.07) (471,384.89) 94.818.82			(18,600,000,000)	00,000,000,01		(4,915,136.20)	(137,018,131)		(28,312,931.32) (23,601,859,52) (4,711,071,80)	_ -
March		0.00		AATA POTIN	0.00			(1,192,000.00) (2,300,000.00) 1,108,000.00			(163,000.00)			(72,000.00)	(72,000.00)		(211,000.00)	(211,000.00)		(376,566.07) (471,384.89) 94 818 82			(11,000,000.00)	11,000,000,01	•	(4,915,136.20)	(27.016,161)		(31,616,824.07) (32,930,972.27) 1,314,148.20	
February		00.00			0.00			(1,192,000.00) (2,300,000.00) 1,108,000.00			(163,000.00)			(72,000,00)	(72,000.00)		(211,000.00)	(211,000,00)	-	(376,566.07)	2010,45		0.00	0.00		(4,915,136.20)	(27.316.761)		(28,954,549.38) (45,417,895.46) 16,463,346.08	
January		0.00			0.00			(1,403,000.00) (2,300,000.00) 897,000.00			(163,000.00)			(72,000.00)	(72,000.00)		0.00	00.00		(376,566.07)	24,010,02		0.00	0.00		(4,915,136.20) (4,757,819.48)	(157,316.72)		(33,245,343.35) (28,565,315.01) (4,680,028.34)	
December		0.00			0.00			(1,403,000.00) (2,300,000.00) 897,000.00			(163,000.00)			(72,000.00)	(72,000.00)		0.00	00:0		(564,851.77)	148,283.71		0.00	00.00		(4,915,136.20) (4,757,819.48)	(157,316.72)		(33,043,354.02) (28,595,680.86) (4,447,673.16)	
November	•	0.00			0.00			(1,832,000.00) (584,000.00) (1,248,000.00)			(163,000.00)	Composit		0.00	0.00		0.00	00.0		(471,384.89)	475,339.15		0.00	0.00		(4,757,819.48)	(148,526.96)		(31,238,387.30) (26,682,991.28) (4,555,396.02)	
October		0.00	200		0.00			(1,949,000.00) (567,000.00) (1,382,000.00)			(163,000.00)	(20,000,001)		0.00	0.00		0.00	0.00		(471,384.89)	4/5,339.15		0.00	00:0		(4,757,819.48)	(148,526.95)		(30,777,531.57) (27,364,932.96) (3,412,598.61)	
September	***************************************	0.00	00.0		0.00			(2,066,000.00) (550,000.00) (1,516,000.00)		- Auto-Orașio	(163,000.00)	(00,000,001)		0.00	0.00		0.00	0.00		(471,384.89)	475,339.15		0.00	0.00		(4,757,819.48)	(148,526.96)		(30,201,111.56) (28,891,290.44) (1,309,821.12)	
August	-	0.00	00.00		0.00	000		(2,183,000.00) (533,000.00) (1,650,000.00)			(163,000.00)	(183,000.00)		0.00	0.00		0.00	00'0		(471,384.89)	475,339.15	,	(22,400,000.00)	(22,400,000.00)		(4,757,819.48)	(148,526.96)		(30,403,908.65) (30,115,989.20) (287,919.45)	
July		0.00	0.00		0.00	00.0	NO.	(2,300,000.00) (533,000.00) (1,767,000.00)		MP)	(163,000.00)	(100,000,007)		0.00	0.00		0.00	0.00		(471,384.89) (946,724.04)	475,339.15		(21,900,000.00)	(21,900,000.00)		(4,757,819.48)	(148,526.95)		(27,249,065.16) (31,911,216.32) 4,662,151.16	
L	228300 POST RETIREMENT HEALTH INS-OBORO	TEST YEAR 2010 PRIOR YEAR 2009	-ASE/(DECREASE)	228320 HEALTH INSURANCE-LTD EMPLOYEES	TEST YEAR 2010 PRIOR YEAR 2009	-ASE/(DECREASE)	228330 ADDITIONAL MINIMUM LIABILITY-PENSION	TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(I)ECREASE)	228340	PENSION-DEFINED BEN(FORMER GR EMP)	TEST YEAR 2010 PRIOR YEAR 2009	EASE/(DECREASE)	228350 ADDITIONAL PENSION LIABILITY-HCE'S	TEST YEAR 2010	INCREASE/(DECREASE)	228360 PENSION LIABILITY	TEST YEAR 2010	INCREASE/(DECREASE)	228400 ACCUM MISC OPERATING PROVISIONS	TEST YEAR 2010 PRIOR YEAR 2009	EASE/(DECREASE)	231000 NOTËS PAYABLE - SHORT TERM	TEST YEAR 2010	INCREASE/(DECREASE)	231100 NOTES PAYBALE-RUS/COBANK	TEST YEAR 2010	INCREASE/(DECREASE)	232100 ACCOUNTS PAYABLE GENERAL	TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(I) FCREASE)	
	POST	TEST YEAR PRIOR YEA	INCRE	HEALT	TEST YEAR	NCR	ADDIT	TEST YEAR PRIOR YEA		PENS PENS	TEST	INCR	ADDIT	TEST	NCR	PENS	TEST	INCR	ACCU	TEST	INCR	NOTE	TEST	INCR	NOTE	TEST	NCR	ACCC	TEST PRIO	

221.00) 0.00 0.00 0.00 0.00 0.00 0.00 0.00		July	August	September	October	November	December	January	February	March	April	Мау	June
200 200	200 SLE CUSTOMERS OVERF	PAYMENT									C		6
200 (1555510) (1		0.00	0.00	0.00	00.0	0.00	00.00	00.00	00.0	00.0	0.00	00.0	00:00
CANONINE CANONINE	5000 S DEPOSITS-OWENSBOR 2010 2009 SECREASE)				(2,066,215.00) (1,817,346.00) (248,869.00)	(2,072,199.00) (1,866,476.00) (205,723.00)	(2,071,976,00) (1,874,545,00) (197,431,00)	(2,058,212.00) (1,870,180.00) (188,032.00)	(2,011,418.00) (1,882,105.00) (129,313.00)	(2,007,175.00) (1,904,766.00) (102,409.00)	(2,011,276.00) (1,911,839.00) (99,437.00)	(2,009,390.00) (1,930,410.00) (78,980.00)	(2,032,738.00) (1,940,168.00) (92,570.00)
2019 (15,000.00) (MMC			(8,400.00) 0.00 (8,400.00)		(8,400.00) 0.00 (8,400.00)	(8,400,00) 0,00 (8,400,00)	(8,400.00) 0.00 (8,400.00)	(8,400.00) 0.00 (8,400.00)	(8,400.00) 0.00 (8,400.00)	(8,400.00) (8,400.00) 0.00	(8,400.00) (8,400.00) 0.00	(8,400.00) (8,400.00) (8,400.00)
2010 (15,000.00) (SS200 DEPOSIT-MIDWAY MINE 2010 R 2009 DECREASE)					(390,000,000) (390,000,000) (300,000)	(390,000.00) (390,000.00) 0.00		(350,000,000) (350,000,000) 0.00	(380,000,000)	(390,000,00)	(390,000,00)	(390,000,00E) (390,000,00E)
OUTHWIRE 2010 20						(15,000.00) (15,000.00) 0.00	(15,000.00) (15,000.00) 0.00		(15,000.00) (15,000.00) 0.00	(15,000.00) (15,000.00) 0.00	(15,000.00) (15,000.00) 0.00	(15,000.00) (15,000.00) 0.00	(15,000.00) (15,000.00) 0.00
2010 0.00 0.00 0.00 0.00 0.00 0.00 0.00	оотн			(265,545.00) 0.00 (265,545.00)		(265,545.00) 0.00 (265,545.00)	(265,545.00) 0.00 (265,545.00)		(265,545.00) 0.00 (265,545.00)	(265,545.00) 0.00 (265,545.00)	(265,545.00) 0.00 (265,545.00)	(265,545.00) 0.00 (265,545.00)	(265,545.00) 0.00 (265,545.00)
The color of the					(00'000'06)	00:0	0.00	00.00	0000	0000	(184,962.00) 0.00 (184,982.00)	(184,982.00) 0.00 (184,982.00)	(184,982.00) 0.00 (184,982.00)
OPKINS CO COAL (2,700.00) (2,	35500 L DEPOSIT-ARMSTRONG 2010 R R 2009						(24,000.00) (24,000.00) 0.00		(24,000,00) (24,000,00) 0.00	(24,000.00) (24,000.00) 0.00	(24,000.00) (24,000.00) 0.00	(24,000.00) (24,000.00) 0.00	(24,000.00) (24,000.00) 0.00
ARDINAL RIVER 2010 201	35600 (DEPOSIT-HOPKINS CO (2010 R DECREASE)	<u> </u>					(2,700.00)		(2,700.00)	(2,700.00) (2,700.00) 0.00	(2,700.00) (2,700.00) 0.00	(2,700.00) (2,700.00) 0.00	(2,700.00) (2,700.00) 0.00
	35700 L DEPOSIT-CARDINAL RIV 2010 R 2009 DECREASE)							00'0 00'0	0.00	00.0	0.00	0.00	0.00

•					and and	Docombor	January	February	March	April	May	June
	July	August	September	October	NOVELLIDON							
DEPOSIT-ARMSTRONG COAL-DOCK (2	MOBI		-		000000	(150 000 00)	(150.000.00)	(150,000,00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)
TEST YEAR 2010 PRIOR YEAR 2009	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00) 0.00 (150,000.00)	(150,000.00)	(150,000.00)	(150,000,00)	(150,000.00)	(150,000.00)	(150,000,00)	(150,000.00)	0.00
INCREASE/(DECREASE)	Corporation											
235850 DEPOSIT-ARMSTRONG COAL DOCK (TERMINAL)	ERMINAL)						000	(184,745.00)	(184,745.00)	(184,745.00)	(184,745.00)	(184,745.00)
TEST YEAR 2010 PRIOR YEAR 2009 INGREASE(IDECREASE)	00.00	0.00	0.00	0.00	0.00	0.00	00.0	(184,745.00)	0.00 (184,745.00)	(184,745.00)	(184,745.00)	(184,745.00)
235900 SOUNTE AGREEMENTS	STNEW											
DEPUSIT S-FUNCTIONE FOR CONTROL ACTOR 2010 PRIOR YEAR 2009	(237,884.00)	(307,116.00)	(312,934.00) (101,409.00)	(312,934.00) (101,409.00) (211,525.00)	(312,934.00) (143,928.00) (169,006.00)	(312,934.00) (143,928.00) (169,006.00)	(312,934.00) (174,680.00) (138,254.00)	(312,934.00) (174,680.00) (138,254.00)	(312,934.00) (183,752.00) (129,182.00)	(312,934,00) (219,629,00) (93,305,00)	(219,629.00) (219,629.00) (109,173.00)	(328,802.00) (237,884.00) (90,918.00)
INCREASE/(DECREASE)	(00.01+,001)											
ACCRUED PROPERTY TAXES								196 100 48)	(380 540 39)	(525,316,55)	(670,680.55)	(815,044,55)
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(IDECREASE)	(327,834,34) (354,326,29) 26,491,95	(470,173.76) (495,665.71) 25,491.95	(512,735.02) (443,795.96) (68,939.06)	(134,350.77) (220,730.40) 86,379.63	(135,036.51) (283,395.72) 148,359.21	(553,531.18) (253,531.18) 252,941.18	(139,423.83)	(278,108.76)	(376,026.33)	(11,922,27)	(18,450.44)	(790,984.85)
236200 ACCRUED FED UNEMP TAXES											c	9
	0.00	0.00	0.00	0.00	0.00	0.00	00.00	0.00	0.00	00.0	00.0	00.0
			0.00	00.0						,		Ī
ACCRUED SOCIAL SECURITY TAXES-	-FICA							50000	10 880 AC	(25 986 92)	(25.986.92)	(25,986.92)
TEST YEAR 2009 PRIOR YEAR 2009	(33,203.84) (35,509.82) 2,305.98	(33,203.84) (35,509.82) 2,305.98	(33,203.84) (35,509.82) 2,305.98	(33,203.84) (35,509.82) 2,305.98	(33,203.84) (35,509.82) 2,305.98	(47,546.65) (52,760.40) 5,213.75	(25,986.92) (33,203.84) 7,216.92	(23,203.84)	(33,203.84)	(33,203,84)	(33,203.84)	(33,203,84) 7,216,92
INCREASE (DECINE SEE)											,	
237100 INTEREST ACCRUED-REA CONSTRUCTION	ICTION					c c	c c	C	0.00	0.00	0.00	0.00
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	0.00	0.00	00.0	0.00	0000	00.0	00.00	0.00	00.00	00.0	0.00	00.00
237200 INTEREST ACCRUED-COBANK												
TEST YEAR 2010 PRIOR YEAR 2009	(105,618.09) (121,644.17)	(84,319.97) (94,279.48) 9,959.51	(90,862.01) (103,520.29) 12,658.28	(103,042.78) (117,703.07) 14,660.29	(110,592.34) (88,007.38) (22,584.96)	(92,231.16) (102,734.94) 10,503.78	(100,968.69) (114,441.73) 13,473.04	(99,177.04) (115,010.46) 15,833.42	(86,625.86) (97,617.24) 10,991.38	(92,436.35) (154,732.80) 62,296.45	(119,252,88) (119,252,88) 16,161,72	(92,687,97) (92,687,97) 8,871,65
237210												
TEST YEAR 2009 PRIOR YEAR 2009	(111,373.42)	(171,350.12)		(113,309.8B) (85,348.30)	(167,943.43)	0.00	(145,363.90) (83,744.60) (61,619.30)	(276,660.32) (159,384.89) (117,275.44)	0.00	(140,315.90) (111,720.79) (28,595.11)	(285,309.00) (223,441.58) (61,867.42)	0.00
INCREASE(DECREASE)			(7,206,16)	Ш								
237220 INTEREST ACCRUED-RUS TREASURY	LOAN					000	0.00		0.00	0.00	0.00	0.00
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(IDECREASE)	9 0.00	0.00	0.00	00.0	0.00	00.0	0.00	00.0	0.00	00.00	00.0	0000
	-						-					

Зипе	0.00 (67.194.47) 6 67.194.47	(53,511.11) (51,429.24) (2,081.87)	(97.93) (97.93) (97.98)	5) (2,767.19) 0 0.00 5) (2,767.19)	(326.95) (326.95) (326.95) (4)	0) (379.07) 2) (1,279.12) 2 900.05	7) (425.17) 0 0.00 7) (425.17)	(1) (88.13) 4) (250.34) 3 162.21	(10,256.87) (10,257.13) (5 0,26	(4,956.19) (4,956.35)
Мау	0.00 (65,390.45) 65,390.46	(51,972.99) (50,404.61) (1,568.38)	(560.51) (56.58) (503.93)	(1,854.95) 0.00 (1,854.95)	(1,648.59) (1,648.45) (0.14)	(305.10) (1,205.02) 899.92	(425.17) 0.00 (425.17)	(74.81) (237.14) 162.33	(8,333.58) (8,333.83) 0.25	(4,216.46) (4,216.55)
April	0.00 (49,280.21) 49,280.21	(52,132.26) (49,612.51) (2,519.75)	(517.70) (13.80) (503.90)	(912.30) 0.00 (912.30)	(1,526.29) (1,526.00) (0.29)	(228.66) (1,128.45) 899.79	(425.17) 0.00 (425.17)	(61.05) (223.50) 162.45	(6,346,18) (6,346,42) 0,24	(3,452.08)
March	0.00 (18,680.50) 18,680.50	(50,043.42) (47,044.80) (2,998.62)	(476.28) 0.00 (476.28)	0.00	(1,407.93) (1,407.50) (0.43)	(154.69) (1,054.35) 899.66	(425.17) 0.00 (425.17)	(47.73) (210.30) 162.57	(4,422.89) (4,423.12) 0.23	(2,712.35)
February	0.00	(50,974,03) (47,707.44) (3,266,59)	(433.47) 0.00 (433.47)	0.00	(1,285.53) (1,285.36) (0.27)	(78.25) (978.09) 899.84	(425.17) 0.00 (425.17)	(33.97) (196.66) 162.69	(2,435,49) (2,436,02) 0.53	(1,947.97)
January	00.0	(49,368.84) (44,609.58) (4,759.26)	(394.81) 0.00 (394.81)	0.00	(1,175.16) (1,174.76) (0.40)	(909.21) (908.93) (0.28)	0.00	(183.54) (184.34) 0.80	(24,040.42) (24,040.94) 0.52	(1,257.56)
December	0000	(58,002.64) (53,845.79) (4,156.85)	(352.00) 0.00 (352.00)	00.00	(1,052.86) (1,052.31) (0.55)	(832.77) (832.36) (0.41)	0.00	(169.78) (170.70) 0.92	(22,053.02) (22,053.53) 0.51	(9,493.18)
November	00.00	(54,847.29) (50,607.73) (4,239.56)	(309.19) 0.00 (309.19)	00'0 00'0	(930.56) (929.86) (0.70)	(1,656.33) (755.79) (900.54)	0.00 (308.63) 308.63	(318.02) (157.06) (160.96)	(20,065.62) (20,066.12) 0.50	(8,728.80)
October	0.00	(55,954.08) (51,105.22) (4,848.86)	(267.77) 0.00 (267.77)	00'0	(812.20) (811.36) (0.84)	(1,582.36) (681.69) (900.67)	0.00 (292.73) 292.73	(304.70) (143.85) (160.84)	(18,142.33) (18,142.82) 0.49	(70,989,7)
September	(55,916.63) 0.00 (55,916.63)	(54,351.25) (49,653.89) (4,697.35)	(224.96) 0.00 (224.96)	(00'000'06) (00'000'06)	(889.90) (627.53) (62.37)	(1,505.92) (605.12) (300.80)	0.00 (276.30) 276.30	(290.94) (130.22) (160.72)	(16,154.93) (16,155.41) 0.48	(7,224.69)
August	(71,605.07) 0.00 (71,605.07)	(51,524.96) (46,993.65) (4,531.31)	(183.54) 0.00 (183.54)	(571.54) 0.00 (571.54)	(1,431.95) (509.03) (922.92)	0.00 (531.02) 531.02	(277.62) (260.40) (17.22)	(14,231.64) (117.02) (14,114.62)	(6,484.96) (14,232.11) 7,747.15	(960.30)
July	(69,420.72) (69,420.72) (69,420.72)	(93,229.30) (47,681.83) (45,547.47)	(140,76) 0.00 (140,76)	00.00	(449.09) (447.96) (1.13)	(1,355.38) (454.76) (900.62)	0.00 (244.28) 244.28	(263.98) (103.38) (160.60)	(12,244.23) (12,245.01) 0.78	AL DOCK (5,720.50)
Ц	NTEREST ACCRLINE OF CREDIT NOTES TEST YEAR 2009 NICREASE/(DECREASE)	237400 ACC INT EXP-CONSUMER DEPOSITS-OBORO TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	ACCRUED INTEREST-KAMC TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	ACCRUED INTEREST-ACCURIDE TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	ACCRUED INTEREST-ARMSTRONG TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	ACCRUED INTEREST-ACMI(ALCOA) TEST YEAR 2010 PRIOR YEAR 2008 INGREASE!(DECREASE)	ACCRUED INTEREST-CARDINAL RIVER TEST YEAR 2010 PRIOR YEAR 2000 INCREASE/(DECREASE)	ACCRUED INTEREST-HOPKINS CO COAL TEST YEAR 2010 PRIOR YEAR 2009 INGREASE((DECREASE))	ACCRUED INTEREST-MIDWAY MINE TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	ACCRUED INTEREST-ARMSTRONG COAL DOCK
	237300 INTEREST ACCRLINE O TEST YEAR PRIOR YEAR INCREASE((DECREASE)	237400 ACC INT EXP.CONSUME TEST YEAR PRIOR YEAR INCREASE(DECREASE)	237420 ACCRUED INTEREST-KI TEST YEAR PRIOR YEAR INCREASE((DECREASE)	237425 ACCRUED INTEREST-AC TEST YEAR PRIOR YEAR INCREASE(DECREASE)	ACCRUED INTEREST-AF		237450 ACCRUED INTEREST-C: TEST YEAR PRIOR YEAR INCREASE(DECREASE)	237460 ACCRUED INTEREST-H TEST YEAR PRIOR YEAR INCREASE(DECREASE	237470 ACCRUED INTEREST-M TEST YEAR PRIOR YEAR INCREASE(DECREASE)	ACCRUED IN

June	(14,186,64) 0.00 (14,186,64)	(784.11) 0.00 (784.11)	0.00 (44.11)	(139,563.17) (126,160.29) (13,402.88)	0.00	0.00 46.35 (46.35)	0.00	0.00 (1,241.14) (1,241.14)	0.00 (912.44) 912.44	0.00 (302.04) 302.04
Мау	(12,877.10)	(784.11) 0.00 (784.11)	0.00 (44.11) 44.11	(134,539.12) (119,030.59) (15,508.53)	0.00	0.00 46.35 (46.35)	0000	(677.54) (967.16) 289.62	(455.95) (605.17) 150.21	(51.72) (231.53) (79.81
April	(11,523.91)	(784.11) 0.00 (784.11)	0.00 423.38 (423.38)	(135,089.05) (117,721.04) (17,368.02)	0.00	0.00 46.35)	0.00	(339.91) (517.17) (177.26	(196.08) (389.74) 193.66	(19.74) (12.15) (12.42)
March	(10,214.37)	(784.11) 0.00 (784.11)	0.00 (41.85) 41.85	(151,358.67) (131,100.61) (20,258.06)	00.0	0.00 46.35 (46.35)	00.0	(1,010.82) (1,557.40) 546.58	(559.13) (1,510.45) 951.32	(119.54) (913.23) 793.69
February	(8,861.18) 0.00 (8,861.18)	(784.11)	0.00 (27.38)	(159,638.78) (160,835,05) 1,196,27	0.00	(17,910.27) 46.36 (17,956,62)	(343.80) 0.00 (343.80)	(1,061.54) (1,061.54) 290.36	(411.97) (1,038.47) 626.50	(96.22) (695.87) 599.65
January	(7,638.95) 0.00 (7,638.95)	(784.11) 0.00 (784.11)	0.00 (27.38) 27.38	(146,395,59) (134,105,58) (12,290.01)	0.00	(18,712.70) 46.35 (18,759.05)	(365.10) 0.00 (365.10)	(371.18) (335.06) (36.12)	(270.20) (144.65) (126.15)	(18.57) (50.57) (18.00)
December	(6,285.76) 0.00 (6,285.76)	(784.11) 0.00 (784.11)	0000	(144,139,58) (131,570,00) (12,569,58)	00.0	(16,888.67) (18,743.33) (145,34)	(694.39) 0.00 (694.39)	(1,296.69) (1,720.94) 424.25	(704.02) (739.09) 35.07	(141.58) (167.43) 25.85
November	(4,932.57) 0.00 (4,932.57)	(784.11) 0.00 (784.11)	0,00 161.87 (161.87)	(143,916,77) (129,733,93) (14,182,84)	0000	0.00	0.00	(970.29) (1,452.77) 482.48	(448.88) (584.91) 136.03	(129.61) (139.82) 10.21
October	(3,623.03)	(784,11) 0,00 (784,11)	0.00 229.08 (229.08)	(148,521.94) (147,229.74) (1,292,20)	00.0	0.00	0.00	(568.21) (1,062.58) 494.47	(298.62) (347.13) 48.51	(10.37) (108.54) (1.83)
September	(2,269.84) 0.00 (2,269.84)	(325.48) 0.00 (325.48)	0.00	(156,429.95) (146,132,31) (10,297,64)	0.00	0.00	0.00	(1,253.47) (1,581.70) 328.23	(679.74) (759.56) 79.82	(302.78) (214.84) (87.94)
August	00.0	(154,458.98) 0.00 (154,458.98)	0000	0.00 (140,984.29) 140,984.29	00.00	0.00	00.00	(893.54) (785.59) (107.95)	(478.73) (490.50) 11.77	(208.67) (111.95) (96.72)
AIN	0.00	0.00 0.00 0.00	0.00	(144,134.92) (133,143.65) (10,991.27)	00'0 00'0	0.00 0.00 0.00	0.00	(335.37) (371.01) (371.01)	(207.03) (172.29) (34.74)	TAX (69.95) (65.48) (4.47)
	ACCRUED INTEREST EXP ON DEP-SOUTHWIRE TEST YEAR 2010 PRIOR YEAR 2009	ACCRUED INTEREST EXP ON DEP ACCURIDE TEST YEAR 2009 PRIOR YEAR 2009	TEST YEAR PATRONAGE CAPITAL PAYABLE TEST YEAR PRIOR YEAR INCREASE/(JECREASE)	241000 TAXES PAYABLE-SALES TAX TEST YEAR PRIOR YEAR INGREASEI(DECREASE)	TAXES PAYABLE-U S INCOME TAX WIHELD TEST YEAR 2010 PRIOR YEAR 2009 INGREASE/IOECREASE)	TAXES PAYABLE-KY INCOME TAX WIHELD TAXES PAYABLE-KY INCOME TAX WIHELD TEST YEAR PRIOR YEAR INCREASE(I)CECREASE)	241250 TAXES PAYABLE-INDIANA TAX WHELD TEST YEAR PRIOR YEAR INCREASE(IDECREASE)	241300 TAXES PAYBLE-HANCOCK CO OCC TAX TEST YEAR PRIOR YEAR INGREASE(DECREASE)	241310 OHIO CO OCCUPATIONAL TAX OHIO CO OCCUPATIONAL TAX TEST YEAR PRIOR YEAR PRIOR YEAR INCREASE(DECREASE)	Z41320 CALDWELL COUNTY OCCUPATIONAL T. TEST YEAR PRIOR YEAR INGREASE(DECREASE)

June	0.00 (743.29) 743.29	0.00 (598.07) 598.07	(4,748.56) (4,421.84) (326.72)	0.00	0.00	0,00 (181,25) 181,25	00.0	00'0	(14,863.12) (12,335.86) (2,327.26)	(2,854.64) (2,550.15) (304.49)
May	(364.16) (593.19) 229.03	(388.19) (433.98) 45.79	(4,789.91) (4,863.49) 73.58	0.00	0.00 (1,318,23) (1,318,23	(65.45) (129.74) 64.29	0.00 (14.37) (14.37)	0.00 (1,181,72) (1,181,72)	(13,908.22) (12,240.71) (1,667.51)	(2,792,78) (2,811,67) 18,89
April	(159.12) (359.35) 200.23	(216.45) (282.61) 46.16	(5,982.16) (5,381.08) (601.08)	0.00	(1,411.39) (1,339.58) (71.81)	(36.00)	(10.29) (3.16) (7.13)	(943.40) (1,218.85) 275.46	(16,340.69) (13,087.97) (3,252.72)	(3,471.44)
March	(694.72) (930.30) 235.58	(671.69) (1,134.73) 463.04	(8,001.66) (6.106.39) (1,894.67)	00.0	(1,299.41) (2,454.49) 1,155.08	(144.16) (346.54) 202.38	(14.05)	(1,031,31) (2,374,09) 1,342.78	(20,255.38) (14,744.28) (5,511.10)	(4,707.80) (3.390.28) (1,317.52)
February	(495.81) (529.31) 33.50	(407.78) (765.17) 357.39	(8,107.03) (7,343.95) (763.07)	0.00	(1,343.94) 0.00 (1,343.94)	(75.62) (220.12) 144.50	(3.24)	(1,160.40) 0.00 (1,160.40)	(20,810,56) (17,222,19) (3,588,37)	(4,683.16) (4,236.69) (446,47)
January F	(270.75) (251.39) (19.36)	(222.21) (122.99) (99.22)	(7,278.69) (7,288.28) 9.59	0.00	(2,115.44) (1,416.68) (698.76)	(27.74) (32.42) 4.68	(16.15) (2.14) (14.01)	(1,636.85) (1,206.02) (430.83)	(18,852.27) (17,228.50) (1,623.77)	(4,415.80) (4,326.18) (89.62)
December	(691.57) (873.18) 181.61	(428.33) (514.10) 85.77	(5,500,90) (5,782.14) 281.24	0.00	(1,397.91) (1,390.39) (7.52)	(131.06) (159.52) 28.46	(2.51) (9.68) 7.17	(1,053.55) (1,237.49) 183.94	(14,345.80) (15,009.01) 663.21	(3,306,99) (3,540,03) 233,04
November D	(502.46) (614.82) 112.36	(351.16) (426.55) 75.39	(4,761.40) (4,482.96) (278.44)	00.0	00.0	(100.89) (136.66) 35.77	0.00	0.00	(13,253.16) (11,815.07) (1,438.09)	(2,770,59) (2,689,09) (102,50)
October	(300.05) (375.12) 75.07	(188.03) (302.59) 114.56	(5,199.17) (4,950.87) (248.30)	00.0	(1,387.80) (1,347.94) (39.86)	(70.85) (83.98) 13.13	(6.27) (12.44) 6.17	0.00 (1,197.76)	(13,181,40) (12,457,62) (723,78)	(2,987.03) (3,018.20) 31.17
September	(629.10) (776.06) 146.96	(604.25) (532.18) (72.07)	(6,177.52) (6,124.46) (53.06)	00.0	13,902.22 (1,953.92) 15,866.14	(171.56) (254.82) 83.26	77.96 (9.65) 87.61	0.00 (1.386.94)	(15,145.92) (14,184.17) (961.75)	(3,515.59) (3,287.87) (277.72)
August Se	(457.55) (517.82) 60.27	(470.58) (302.75) (167.83)	(5,908.78) (5,783.40) (125,38)	00.0	(1,999.85) (2,064.58) 64.73	(121.44) (169.09) 47.65	(22.05) (4.26) (17.79)	(1,733.83) (1,737.81) 3.98	(15,271.56) (13,918.35) (1,353.21)	(3,334.14) (3,354,58) 20,44
July	(188.70) (192.33) 3.63	(107.07) (134.91) 27.84	DE (5,841.50) (5,497.85) (343.65)	00.00	0.00 (1,357.47) 1,357.47	(56.79) (76.95) 20.16	X 0.00 (2.43)	0.00 (1,266.16)	(15,019.65) (12,657.54) (2,362.11)	ELL (3,463,52) (3,178,89) (284,63)
	TIONAL TAX 2010 2009 EASE)	MCLEAN COUNTY OCCUPATIONAL TAX TEST YEAR 2019 PRIOR YEAR 2009 INCREASE(DECREASE)	241350 ACCRUED GROSS REVENUE TAX-CRITTENDE TEST YEAR 2009 PRIOR YEAR 2009 INCREASE(DECREASE)	ACCRUED GROSS REV TAX-UNION COUNTY TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	CUPATIONAL TAX 2010 2009 REASE)	PATIONAL TAX 2010 2009 REASE)	CITY OF OWENSBORO OCCUPATIONAL TAX TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(IDECREASE)	CITY OF HENDERSON OCCUPATIONA, TAX TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	241400 TAXES PAYABLE-OHIO CO UTILITY TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	ACCRUED GROSS REVENUE TAX-CALDWELL TEST YEAR 2009 PRIOR YEAR 2009 INCREASE/(DECREASE)
	241330 MARION OCCUPATIONAL TAX TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	241340 MCLEAN COUNTY OCCUI TEST YEAR PRIOR YEAR INCREASE(DECREASE)	241350 ACCRUED GROSS REVE TEST YEAR PRIOR YEAR	241360 ACCRUED GROSS REV. TEST YEAR PRIOR YEAR INCREASE(IDECREASE)	DAVIESS CO OCCUPATIONAL TAX TEST YEAR PRIOR YEAR INCREASE(DEGREASE)	241380 UNION CO OCCUPATIONAL TAX TEST YEAR PRIOR YEAR INCREASE(IDECREASE)	241390 CITY OF OWENSBORO C TEST YEAR PRIOR YEAR INCREASE(IDECREASE)	241395 CITY OF HENDERSON O TEST YEAR PRIOR YEAR INGREASE(DECREASE)	241400 TAXES PAYABLE-OHIO (TEST YEAR PRIOR YEAR INGREASEIDECREASE)	241450 ACCRUED GROSS REVE TEST YEAR PRIOR YEAR INGREASE([DECREASE]

June	(15,658.26) (10,916.12) (4,742.14)	(6,345.20) (6,295.22) (49.98)	(61,537.53) (59,935.03) (1,602.50)	(13.34) (12.04) (1.30)	(10,378.32) (9,809.13) (569.19)	(142.53) (5.10) (137.43)	(26,711,43) (27,02 <u>0,72)</u> 30 <u>9,29</u>	(3,499.78) (3,071.12) (428.66)	(3.18)	(15,029.25) (14,411.35) (617.29)
Мау	(15,224.32) (11,847.47) (3,376.85)	(6,803.17) (6,768.33) (34.84)	(61,792.68) (60,033.28) (1,759.40)	(13.49) (13.69) 0.20	(9,332.98) (9,579.70) 246.72	(158.65) (6.98) (151.67)	(29,136.08) (28,889,94) (246,14)	(3,194.04) (3,106.19) (87.85)	(4.63) (2.91) (1.72)	(14,144.06)
April	(17,030,19) (12,539,42) (4,490,77)	(8,178.64) (7,404.50) (773.74)	(68,367.63) (62,408.34) (5,959.29)	(17.46)	(10,997.76) (10,297.28) (700.48)	(190.56) (7.69) (182.90)	(35,136.15) (31,797.21) (3,338.94)	(3,670.68)	(2.49) (2.56) 0.07	(15,688.14) (337.23)
March	(20,326.97) (12,988.97) (7,338.00)	(9,693.27) (7,246.97) (2,446.30)	(81,508.94) (68,551.25) (12,937,69)	(20.99) (7.06) (13.93)	(14,026.56) (10,723.63) (3,302.93)	(238.85) (5.55) (233.30)	(39,573.40) (35,602.66) (3,970.74)	(4,769.60) (3,325.96) (1,443.64)	(2.35)	(19,514.15) (16,030.84) (3,483.31)
February	(21,495.62) (15,944.86) (5,550.76)	(10,766.53) (9,794.31) (972.22)	(81,640.64) (75,711.07) (5,929.57)	(25.61) (26.41) 0.80	(15,275,11) (12,774,76) (2,500,35)	(236.43) (11.14) (225.29)	(42,633,56) (40,334,50) (2,299,06)	(5,029.94) (4,624.97) (404.97)	(2.47) (2.65) 0.18	(20,504,26) (18,740,26) (1,764,00)
January Fe	(19,450.75) (15,388.38) (4,062.37)	(9,057.52) (8,884.31) (173.21)	(70,911.80) (71,735.08) 823.28	(25.70) (21.54) (4.06)	(14,146.16) (13,540.89) (605.27)	(8.01) (8.01) 162.12	(32,832.56) (34,545,16) 1,712.60	(4,507,65) (4,585.50) 77.85	(4.25)	(18,912.98) (18,334.53) (578.45)
December Ja	(15,661.55) (12,770.50) (2,890.95)	(8,093.05) (7,511.09) (581.95)	(62,953.30) (60,748.73) (2,204.57)	(17.10)	(10,831.29) (11,172.42) 341.13	0.00 (7.20)	(28,172.27) (28,185.27) 13,00	(3,453.05) (3,691.35) 238.30	(3.28) (0.75) (2.53)	(15,447.30) (16,024.48) 577.18
November Dec	(15,011.86) (10,717.44) (4,294.42)	(8,300.11) (7,619.69) (680.42)	(63,497.68) (61,060.87) (2,436.81)	(15.06) (11.50) (3.56)	(10,199.83) (9,267.04) (932.79)	(6.07) (4.90) (1.17)	(28,234,52) (27,793,67) (440,85)	(3,193.01) (3,090.52) (102.49)	(2.15) (5.52) 3.37	(15,040.75) (14,588.42) (452.33)
October Nov	3.03) 0.69) 2.34)	(7,885.68) (7,950.47) 64.79	78,641.90) (78,856.05) 224.15	(12.49) (12.93) 0.44	(10,987,04) (9,840.15) (1,146.89)	(8.38) (6.60) (1.78)	(31,633.41) (33,099.33) 1,465.92	(3,733.28) (3,655.45) (77.83)	(5.07) (7.04) 1.97	(15,401.39) (15,474.48) 73.09
September Oct	.49) .61)	(8,147.47) (8,198.98) 51.51	(83,858.92) (84,571.99) 713.07	(15.61) (15.30) (0.31)	(12,093.41) (11,710.51) (382.90)	(9.94) (10.15) 0.21	(34,734.01) (36,942.20) 2,208.19	(4,399.58) (4,240.79) (158.79)	(5.16) (6.52) 1.36	(17,108.82) (16,540.35) (568.47)
August Sept	77.15) 77.32) 39.83)	(8,146.43) (7,574.79) (571.64)	(82,778.49) (76,284,35) (6,484,14)	(16.05) (15.41) (0.64)	(12,083.76) (12,219.32) 135.56	(9.74) (8.12) (1.62)	(34,797.93) (31,777.12) (3,020.81)	(4,320.60) (4,221.89) (98.71)	(4.03) (8.77) 4.74	(17,036.12) (15,565.45) (1,470.67)
And And	582.86) 795.70) 787.16)	(7,210.94) (7,107.39) (103.55)	(73,172.38) (70,273.78) (2,898.50)	(14.09) (16.78) 2.69	(11,821.91) (10,572.43) (1,249.48)	(7.62) (8.52) 0.90	(29,287,06) (29,601,99) 314,93	(4,392.62) (3,989.76) (402.85)	(5.67) (3.81) (1.86)	(16,092.84) (15,568.61) (524.23)
		11 11				2010 2010 2009	30N CO UTILITY 2010 2009	2010 2009	NRIDGE CO 2010 2009	2010 2009 ,
	241500 TAXES PAYABLE-HANCOCK CO UTILITY TEST YEAR PRIOR YEAR 2009 MICHERASEID	ACCRUED GROSS REVENUE TAX-UNION CO TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(IDECREASE)	241600 TAXES PAYABLE-DAVIESS CO UTILIT TEST YEAR PRIOR YEAR INCREASE((DECREASE)	ACCRUED GROSS REV TAX-LIVINGSTON TEST YEAR 2009 INCREASE(IDECREASE)	7AXES PAYABLE-MCLEAN CO UTILITY TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	ACCRUED GROSS REV TAX-PROVIDENCE TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	241800 TAXES PAYABLE-HENDERSON CO UTILITY TEST YEAR PRIOR YEAR [PRIOR YEAR [INCREASE](DECREASE]	ACCRUED GROSS REVENUE TAX-LYON CO TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(IDECREASE)	241870 TAXES PAYABLE-BRECKENRIDGE CO TEST YEAR PRIOR YEAR INGREASE/(DEGREASE)	Z41900 TAXES PAYABLE-WEBSTER CO UTILITY TEST YEAR PRIOR YEAR INCREASE/(DECREASE)

	July	August	September	October	November	December	January	February	March	April	May	June
241950 TAXES PAYABLE - HOPKINS CO. UTILITY	<u>}</u> _						•				c	ç
TEST YEAR 2010	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39
INCREASE(DECREASE)	0.28	(0.21)	(0.21)	(0.21)	(0.21)	(0.21)	(0.21)	(0.21)	(0.42)	(0.42)	000	
41960 ABLE-WHITESVILLE				200	(A DOD 4)	13 CA 873 CB	(1818.41)	(4.725.17)	(2.623.57)	(846.88)	(1,640.73)	(2,405.53)
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	(911.06) 0.00 (911.06)	(2,039.69) 0.00 (2,039.69)	(3,141.07) 0.00 (3,141.07)	(1,054.65) 0.00 (1,054.65)	(1,899.44)	(2,673.48)	(6.35)	0.00 (1,725.17)	(1,819.31)	(1,565,26)	(2,312.98)	(3,090.21)
241970 TAXES PAYABLE-OWENSBORO FRANCHISE	CHISE											
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	(13,303.89) (12,701.95) (601.94)	(27,219.17) (26,063.72) (1,155.45)	(41,798.77) (40,157.65) (1,641.12)	(13,457.34) (14,295.54) 838.20	(24,073.30) (24,600.24) 526.94	(34,528.18) (34,669.36) 141,18	(10,746.92) (10,259,75) (487,17)	(21,638.93) (21,172.25) (466.68)	(32,638.19) (32,088.42) (549.77)	(9,884.13) (9,102.87) (781.26)	(20,559.53) (19,084.30) (1,475.23)	(31,702.58) (29,723.39) (1,979.19)
241980 TAXES PAYABLE-HARTFORD FRANCHISE						14.0	103 500)	(FE 531)	(96 699)	(181.84)	(339.23)	(549.01)
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	(282.92) (225.24) (57.68)	(541.71) (501.12) (40.59)	(813.59) (769.77) (43.82)	(231.37) (979.60) 748.23	(382.51) (372.07) (10.44)	(5.09)	(191.47)	(384,40)	(119.76)	(156.28)	(326.25)	(519.21)
241990 TAXES PAYABLE-BEAVER DAM FRANCHISE	CHISE											
TEST YEAR 2010 PRIOR YEAR 2009	0.00	(1,292.40)		(1,209.35)	(2,287.39)	(3,259.18)	(1,116.99)	(2,241.06)	(3,262.17)	(1,038.41) 0.00 (1,038.41)	(2,117.95)	(3,339.84)
			(2,648.92)	(1,209.35)	(5,287,39)	(9,239.19)	Jacob 111	(2511-212)				
242200 ACCRUED PAYROLL							Č	c	(99 055 BA)	(167 040 14)	(184.917.47)	(257,096,16)
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	(334,613.88) (315,444.52) (19,169.36)	(34,700.00) (34,700.00)	(105,605,13) (68,206.04) (37,399.09)	(172,653.80) (166,002.72) (6,651.08)	(129,608.85) (104,141.92) (25,466.93)	(281,826,49) (255,641.30) (26,185.16)	(576,972.96) 576,972.96	(521,415.13)	(31,218.28)	(143,010.16)	(148,691.72)	(3,798.10)
242210 PAYROLL DEDUCTION-UNITED FUND												
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	(2,524.20) (1,948.08) (576.12)	(6,268.83) (4,870.20) (1,398.63)	(1,238.21) (966.04) (272.17)	(3,715.85) (2,898.12) (817.73)	(6,153.43) (4,947.20) (1,206.23)	(175.00) (125.00) (50.00)	(3,833.18) (2,730.98) (1,102.20)	(6,263,30) (5,296,96) (956,34)	8.00 (1,280.99) 1,288.99	(2,405.12) (3,803.89) 1,397.77	(4,820.24) (6,355.87) 1,535.63	0.00
242220 PAYROLL DEDUCTION-CREDIT UNION	Z	,										
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE((DECREASE)	0.00	0.00	0.00	0.00	0.00	00:0	00.0	00.0	00:0	0.00	00:0	0.00
242230 PAYROLL DED-SURE CONTRUBUTION						·						
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	(132.00) (144.00) 12.00	(324.00) (360.00) (36.00	(454.00) (504.00) 50.00	(584.00) (648.00) 64.00	(714.00) (790.00) 76.00	(844.00) (930.00) 86.00	(844.00) (1,070.00) 226.00	(1,039.00) (1,208.00) 169.00	(1,298.00) (1,415.00) 117.00	(1,426.00) (1,553.00) 127.00	(1,554.00) (1,689.00) 135.00	00.0
242240 PAYROLL DED-CANCER & LIFE INS								20 077	73.052.533	(3 160 14)	(3.213.69)	(3.062.66)
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	(2,798.41) 1,281.03 (4,079.44)	(2,798.42) 1,281.02 (4,079.44)	(2,769.20) 1,281.01 (4,050.21)	(2,862.48) 1,281.00 (4,143.48)	(2,932.20) 1,280.99 (4,213.19)	(2,880.54) 1,245.49 (4,126.13)	1,224.24	55,241,48	(2,681.13)	(512.00)	(478.10)	(2,699.90)
		_		_		-	•		•	•		

(1.17.24) (1.16.72) (1.16.72) (1.17.24) (1.17.
(1, 109) (1, 173, 4) (1, 173,
(1,1548.22) (1,17.34) (1,1
(1,00) (1,103) (1,117.34) (1,117.
(6.731.05) (6.25.56) (1.65.7) (7.15.2) (7.15.5) (7.15.56) (7.15.25
(6.731.05) (6.605.36) (144.04) (339.05) (125.55) (140.72) (120.72) (140.72) (120.72) (140.72) (140.04) (339.05) (140.04) (339.05) (140.07) (339.05) (35.305.64) (33.305.64) (3
(1751.06) (9.505.36) (14.387.66) (11.816.45) (7.980.13) (16.502.51) (15.602.51) (16.502.51) (16.502.51) (16.502.52) (16.502.52) (16.502.52) (16.502.52) (16.502.52) (16.502.61
(12517.76) (14.587.65) (14.387.65) (11.816.45) (1.916.45) (1.916.45) (1.916.726) (15.02.77) (15.02.57) (15.02.77) (15.02.59) (15.02.77) (15.02.59) (15.02.77) (15.02.79) (15.02.
(43.891.50) (789.560.81) (799.792.93) (782.634.00) (792.623.83) (746.506.31) (799.792.93) (792.633.84) (792.633.84) (792.633.83) (792.633.84) (792.634) (79
(43.81.37) (780.560.81) (788.72.33) (782.634.0) (792,633.83) (714,530.
(175.17) (195.89) (136.42) (165.64) (140.72) (205.41) (205.51) (128.89) (136.42) (205.44) (205.44) (136.45) (10
(176.17) (198.89) (136.42) (165.64) (140.72) (206.51) (206.51) (206.51) (206.51) (206.51) (206.51) (206.51) (206.51) (206.51) (206.51) (206.51) (206.51) (206.51) (206.51) (206.51) (206.51) (200.00 0.00 0.00 0.00 0.00 0.00 0.00 0
(71,823.92) (70,859.55) (68,900.48) (70,863.56) (77,759) (681,073.50) (677,205.57) (68,203.85) (67,205.57) (67,205
0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
(71,822,82) (70,858.55) (68,900.48) (70,853.56) (76,477.59) (71,7032,50) (70,61,44) (77,089.83) (75,042.89) (77,71,083) (77,089.83) (77,71,083) (77,089.83) (77,710.83) (682,574.49) (681,079.50) (677,205.57) (677,205.57) (682,705.59) (676,859.83) (677,205.57) (75,936.64) (49,730.64) (49,730.64) (49,730.64) (49,730.64) (49,730.64) (49,730.64) (49,730.64) (49,730.64) (49,730.64) (49,730.64)
(71,322,50) (70,868,50) (68,900,48) (70,863,59) (71,713,90) (71,71
(682,583,35) (687,710,83) (682,574,49) (681,079,50) (677,205,67) (676,668,90) (674,276,93) (674,276,93) (674,276,93) (674,276,73) (674,
(682,583.35) (687,710.63) (682,574,49) (681,079.50) (677,205.67) (677,205.67) (656,303.85) (676,668.90) (674,276.93) (674,276.93) (674,265.73) (677,205.67) (677,205.67) (676,688.90) (67,205.67) (67,
(35,936,64) (35,936,64) (49,730,64) (49,730,64) (49,730,64) (49,730,64) (49,730,64) (49,730,64) (49,730,64) (49,730,64) (49,730,64) (49,730,64) (49,730,64) (49,730,64) (49,730,64) (49,730,64) (49,730,64) (49,730,64) (49,730,64) (49,730,64)
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(35.936.64) (35.936.64) (35.936.64) (35.936.64) (49.730.64) (49.730.64) (49.730.64) (49.730.64) (49.730.64) (37.94.00 13.794.00 13.794.00 13.794.00

June	(150,000.00) (150,000.00) 0.00	0.00	(410,000,00) 0.00 (410,000,00)	210,731.28 183,793.64 25,937.64	0.00 (1,116.56) 1,116.56	316.44 116.44 200.00	0.00	49,002.00 0.00 49,002.00	0000	(68,969.89) 213,166.76 (282,136.65)
May	(150,000.00) (150,000.00)	00.00	(410,000,00) 0.00 (410,000,00)	158,602.24 141,437.15 17,165.09	(80.93) (367.74) 286.81	216.44 116.44 100.00	0.00	40,835.00 0.00 40,835.00	00.0	(63,654.70) (48,907.77) (14,746.93)
April	(150,000.00)	00.00	(410,000.00) 0.00 (410,000.00)	112,877.20 178,038.12 (65,160.92)	0.00	216.44 116.44 100.00	0000	32,668.00 32,668.00 0.00	0.00	(59,036.34) (147,238.32) 88,201.98
March	(150,000.00)	0.00	(410,000.00) 0.00 (410,000.00)	60,702.16 132,901.97 (72,199.81)	(3.17) (730.27) 727.10	116.44 16.44 16.00	0.00	24,501.00 24,501.00 0.00	0.00	(32,589,69) (164,955,91) 132,366,22
February	(150,000.00) (150,000.00) 0.00	(210,000.00) 0.00 (210,000.00)	(410,000.00) 0.00 (410,000.00)	99,815.50 94,567.98 5,247.52	8.30 (120.97) 129.27	16.44 (83.56) 100.00	0.00	16,334.00 16,334.00 0.00	00.0	(23,288,40) (116,522,73) 93,234,33
January	(150,000.00) (150,000.00) 0.00	(210,000.00) 0.00 (210,000.00)	(410,000,00) 0.00 (410,000,00)	51,736.00 52,058.99 (322.99)	0.00 (95.84) 95.84	(83.56) (108.59) 25.00	0.00	8,167.00 8,167.00 0.00	00.0	(35,757.41) (31,661.11) (4,096.30)
December	(150,000.00)	(210,000.00) 0.00 (210,000.00)	(681,079.50) 0.00 (681,079.50)	00.0	(30.00)	(233.56) (483.56) 250.00	0000	0.00	0.00	(40,255.18) (45,100.27) 4,845.09
November	(150,000.00)	(210,000.00) 0.00 (210,000.00)	(410,000.00) 0.00 (410,000.00)	411,974.79 428,918.09 (16,943.30)	0.00 159.79 (159.79)	316.44 216.44 100.00	0000	3,282.36 (8,396.00) 11,678.36	00.00	(45,812.74) (62,634.96) 16,822.22
October	(150,000.00) 0.00 (150,000.00)	(210,000.00) 0.00 (210,000.00)	(410,000.00) 0.00 (410,000.00)	364,367.57 373,525.10 (9,157.53)	(39.63) 105.84 (145.47)	316.44 216.44 100.00	0.00	(16,411.62) (16,792.00) 380.38	0.00	(1,704.57) (78,262.56) 76,557.99
September	(150,000.00) 0.00 (150,000,00)	0.00	(410,000.00) 0.00 (410,000.00)	320,791.61 341,882.11 (21,090.50)	19.84 82.21 (62.37)	316.44 215.44 100.00	0.00	(24,617.43) 73,503.00 (98,120.43)	0.00	59,918.81 (70,668.22) 130,587.03
August	(150,000.00) 0.00 (150,000.00)	0.00	(410,000,00) 0,00 (410,000,00)	275,723.12 287,689.12 (11,966.00)	(856.29) 157.51 (1,013.80)	216.44 216.44 0.00	0.00	(78,775.92) 65,336.00 (144,111.92)	00.00	122,044.36 (82,661.21) 204,705.57
July	(150,000.00) 0.00 (150,000.00)	0000	(410,000.00) 0.00 (410,000.00)	232,087.13 242,021.13 (9,934.00)	. 0.00 0.00 0.00	216.44 216.44 0.00	0.00 0.00 0.00	0 DEV 0.00 57,169.00 (57,169.00)	ASE 0.00 0.00 0.00	EQP 172,885.87 (89,008.28) 261,894.15
L	252300 CONTRIBUTION-ARMSTRONG COAL TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	252350 CONTRIBUTION-ARMSTRONG C-EQUALITY TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	252400 CONTRIBUTION- SOUTHWIRE TEST YEAR PRIOR YEAR INCREASE/(DECREASE),	253000 ADVANCE JOINT-USE RENTAL TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	283100 CONSUMER ACCOUNT CR BALANCES-REFUND TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	253120 UNREDEEMED GIFT CERTIFICATES TEST VEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	253150 CONSUMER CLEARING ACCOUNT-OTHER TEST YEAR 2009 INCREASE(DECREASE)	253200 OTHER DEFERRED CREDITS-BREC ECO DEV TEST YEAR 2009 PRIOR YEAR 2009 INCREASE(DECREASE)	253250 DEFERRED CREDIT-BREC HANSON LEASE TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	DITS-SPECIAL 2010 2009
	252300 CONTRIBUTION-ARMST TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	252350 CONTRIBUTION-ARMST TEST YEAR PRIOR YEAR INCREASE(IDECREASE)	252400 CONTRIBUTION- SOUTH TEST YEAR PRIOR YEAR INCREASE(IDECREASE	253000 ADVANCE JOINT-USE REI TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	253100 CONSUMER ACCOUNT (TEST YEAR PRIOR YEAR	253120 UNREDEEMED GIFT CEI TEST YEAR PRIOR YEAR INCREASE((DECREASE)	253150 CONSUMER CLEARING. TEST YEAR PRIOR YEAR INCREASE(DECREASE)	253200 OTHER DEFERRED CRE TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	253250 DEFERRED CREDIT-BR TEST YEAR PRIOR YEAR INCREASE(DECREASE)	253300 OTHER DEFERRED CRE TEST YEAR PRIOR YEAR INCREASE(DECREASE)

•	vlut	August	September	October	November	December	January	February	March	April	May	June
302000 FRANCHISES AND CONSENTS											400	. 70 320 07
TEST YEAR 2010 PRIOR YEAR 2009	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24 19,355.24 0.00	19,355.24 19,355.24 0.00	19,355.24 19,355.24 0.00	19,355.24 19,355.24 0.00	19,355.24 19,355.24 0.00	19,355.24 19,355.24 0,00	19,355.24 19,355.24 0.00
TEASE(UECKEASE)	00.0	P.	000		•							
360000 DIST PLANT-LAND AND LAND RIGHTS											100	NA 757 AN
TEST YEAR 2010 PRIOR YEAR 2009	44,267,64	44,267.64	44,267.64	44,267.64	44,267.64	44,267,64	44,267.64	44,267.64	44,267.54	44,267.64	44,267.64	44,267.64
(EASE/(DECREASE)	0.00	0.00	0.00	00:0	DO.	200						
360100 DIST PLANT-LAND AND LAND RIGHTS											1	
TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	857,934.74 857,934.74 0.00	857,934.74 857,934.74 0.00	857,934.74 857,934.74 0.00	857,934.74 857,934.74 0.00	857,934.74 857,934.74 0.00	857,934.74 857,934.74 0.00	857,934,74 857,934,74 0.00	857,934.74 857,934.74 0.00	857,934.74 857,934.74 0.00	857,934,74 857,934,74 0,00	857,934.74 857,934.74 0.00	857,934.74 857,934.74 0.00
362000 DIST PLANT-STATION EQUIPMENT												
TEST YEAR 2010 PRIOR YEAR 2009	18,845,673,36 18,749,965,68	18,813,419.40 18,749,965.68	18,818,221.14 18,749,965.68	18,818,221.14 18,749,965,68	18,810,655.25 18,749,965.68	18,850,132.40 18,820,411.32 29,721.08	18,850,132.40 18,820,411.32 29,721.08	18,849,274.92 18,820,411.32 28,863.60	18,849,723.50 18,820,411.32 29,312.18	18,849,723.50 18,815,644.70 34,078.80	18,858,568.71 18,830,497.97 28,070.74	18,879,775.19 18,843,673.05 36,102.14
EASE/(DECREASE)	95,/U/,58	L		04.553,00	10.500,00							
362100 DIST PLANT-SUPERVISORY CONTROL EQP	L EQP						•					
TEST YEAR 2010 PRIOR YEAR 2009	1,947,611.12 1,931,793.73	1,947,611.12 1,931,793.73	1,947,611.12	1,947,611.12 1,931,793.73	1,947,611.12 1,931,793.73	1,947,611.12	1,947,611.12	1,947,611.12 1,947,611.12 0.00	1,947,611.12 1,947,611.12 0.00	1,947,611.12 1,947,611.12 0.00	1,947,611.12 1,947,611.12 0.00	1,947,611.12 1,947,611.12 0.00
EASE/(DECKEASE)	50.110,01											
362200 MICROWAVE SYSTEM-EQUIPMENT									:	1		1000
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(IDECREASE)	2,077,293.50 2,077,293.50 0.00	2,077,293.50 2,077,293.50 0.00	2,056,519.85 2,077,293.50 (20,773.65)	2,056,519.85 2,077,293.50 (20,773.65)	2,056,519.85 2,077,293.50 (20,773.65)	2,056,519.85 2,077,293.50 (20,773.65)	2,056,519.85 2,077,293.50 (20,773.65)	2,056,519.85 2,077,293.50 (20,773.65)	2,056,519,85 2,077,293,50 (20,773,65)	2,056,519.85 2,077,293.50 (20,773.65)	2,026,319.83 2,077,293.50 (20,773.65)	2,036,319.83 2,077,293.50 (20,773.65)
000000				,								
362223 MICROWAVE SYSTEM TOWERS												!
TEST YEAR 2010 PRIOR YEAR 2009	1,354,846.47	1,354,846.47	1,354,846.47	1,354,846.47	1,354,846.47	1,354,846.47	1,354,846.47 1,354,846.47 0.00	1,354,846.47 1,354,846.47 0.00	1,354,846.47 1,354,846.47 0,00	1,354,846.47 1,354,846.47 0.00	1,354,846.47 1,354,846.47 0.00	1,354,846.47 1,354,846.47 0.00
EASE/(DECKEASE)	00:0	00'0										
362400 DIST PLANT-OWENSBORO FIBER												
TEST YEAR 2010 PRIOR YEAR 2009	910,478.65 910,478.65	910,478.65 910,478.65	919,511.78 910,478.65	919,511.78 910,478.65	919,511.78	919,511.78	919,511.78	919,511.78	919,511.78	919,511.78	919,511.78	919,511.78 910,478.65 9.033.13
(EASE/(DECREASE)	00.00			9,033.13	9,033,13	9,033.13	3,033.13	3,000.10	2,200,0			
364000 DIST PLANT-POLES-TOWERS-FIXTURES	ZES											
TEST YEAR 2010 PRIOR YEAR 2009	66,913,676.44 63,375,455.87	67,101,229.82 63,548,866.23	67,343,760.89 63,823,502.78	67,608,354.74 64,000,304.48	64,350,557.16	64,507,621.40	68,241,369.47 64,638,767.75 3,602,601.72	68,481,469.56 64,879,473.38 3 601 996 18	68,621,558.52 65,063,242.27 3,558,316,25	65,150,247,68 3,459,375,11	69,329,985.22 65,240,447.34 4,089,537.88	69,679,825.04 66,790,954.56 2,888,870.48
(EASE/(DECREASE)	3,538,220.57				3,322,133,44	2,012,017,00						
365000 DIST PLANT-OVERHEAD CONDUCTORS	RS-				•						-	
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(I) FCREASE)	48,452,717.75 47,415,923.04 1.036.794.71	48,526,947.16 47,450,391.08 1,076,556.08	48,583,728.68 47,551,581.07 1,032,147.61	48,641,340.31 47,605,519.03 1,035,821.28	48,728,894.41 47,722,614.19 1,006,280.22	48,875,258.84 47,750,618.49 1,124,640.35	48,912,621.06 47,775,908.17 1,136,712.89	49,024,836,40 47,868,289,78 1,156,546,62	49,109,119.94 47,978,772.22 1,130,347.72	49,103,039.99 47,997,020.58 1,106,019.41	49,273,646.84 48,022,138.89 1,251,507.95	49,418,897.53 48,326,352.45 1,092,545.08
		L		<u>L</u> .								

									e micil	m mlol
June	14,166.24	13,776,642.51	30,314,848.22	23,145,989.92	5,214,393.88	136,910,71	3,353,898.74	790,334.82	469,363.28	7,080,719.18
	14,166.24	12,672,918.58	29,918,076.35	21,571,637.67	5,092.994,51	136,910,71	3,213,764.86	778,341.16	469,363.28	6,965,983.38
	0.00	1,103,723.93	396,771.87	1,574,352.25	121,409,37	0,00	140,133.86	11,993.66	0.00	114,735.80
May	14,166.24 14,166.24 0.00	13,703,444,76 12,668,194,86 1,035,249,90	30,215,787.74 29,589,822.23 625,965,51	23,011,029.49 21,479,323.72 1,531,705.77	5,220,958.81 5,120,808.92 100,149.89	136,910.71 136,910.71	3,349,245.08 3,208,111.61 141,133.47	787,491.73 778,385.33 9,106.40	469,363,28 469,363,28 0,00	7,032,069.18 6,965,983.38 66,085.80
April	14,166.24 14,166.24 0.00	13,651,722.75 12,644,965.21 1,006,757.54	30,142,022.37 29,794,432.28 347,590.09	22,893,867,67 21,397,192.09 1,496,675,58	5,209,255.76 5,099,345.91 109,908.85	136,910.71 136,910.71 0.00	3,340,274,33 3,206,578,26 133,696,07	787,496.09 778,385,33 9,110.76	469,363.28 469,363.28 0.00	7,032,069.18 6,965,983.38 66,085.80
March	14,165.24	13,601,212.16	30,122,520.95	22,783,270.16	5,137,947.35	136,910,71	3,326,536.26	787,249.89	469,363.28	7,011,679.18
	14,165.24	12,628,961.93	29,949,592.10	21,326,474,95	5,098,082.81	136,910,71	3,198,391.87	777,915.48	469,363.28	6,965,983.38
	0.00	972,250.23	172,928.85	1,456,795,21	39,864.54	0.00	128,144,39	9,334.41	0.00	45,695.80
February	14,166.24	13,425,812.87	30,078,274,38	22,605,314.15	5,149,219.04	136,910.71	3,313,568.31	787,043.27	469,363.28	7,011,679.18
	14,166.24	12,628,107.31	29,731,087,99	21,298,382.12	5,093,738,57	136,910.71	3,190,793.84	777,505.42	469,363.28	6,965,983.38
	0.00	797,705,56	347,186,39	1,306,932,03	55,480.47	0.00	122,774,47	9,537,85	0,00	45,695,80
January	14,166.24	13,289,489.53	30,051,987.40	22,434,783.40	5,148,987.57	136,910.71	3,296,015.97	785,375.11	469,363.28	7,011,679.18
	14,166.24	12,599,933,74	29,349,082.16	21,217,942.77	5,093,747.54	136,910.71	3,186,504.14	776,449.10	469,363.28	6,965,983,38
	0.00	689,565,79	702,905.24	1,216,840.63	55,240.03	0.00	109,511.83	8,926.01	0.00	45,695,80
December	14,166.24	13,116,976.25	30,010,937.78	22,274,774.41	5,144,318.86	136,910.71	3,286,998,42	785, 168.82	469,363.28	7,011,679.18
	14,166.24	12,550,459.04	29,312,240,19	21,137,072.51	5,099,937.00	136,910.71	3,184,464,13	773,071.85	469,363.28	6,965,963.38
	0.00	566,517.21	698,697.59	1,137,701.90	44,381.86	0.00	102,534,29	12,096.97	0.00	45,695.80
November	14,166.24 14,166.24 0.00	13,054,602.36 12,498,534,33 556,068.03	29,960,746.92 29,302,950.52 657,796.40	22,166,319,49 21,063,356,84 1,102,962,65	5,155,783,72 5,089,548,39 66,235,33	136,910,71	3,285,318.42 3,173,402.32 111,916.10	785,189.73 772,413.11 12,776.62	469,363.28 469,363.28 0.00	7,018,787.26 6,943,869.96 74,917.30
October	14,166.24	12,975,902.88	29,920,037.89	22,037,318.79	5,138,973.69	136,910.71	3,265,841.83	784,626.01	469,363.28	7,003,587.26
	14,165.24	12,453,514.99	29,221,055.74	20,861,036.58	5,083,413.91	136,910.71	3,158,724.63	728,136.30	469,363.28	6,943,206.06
	0.00	522,387,89	698,972.15	1,176,282.21	55,559.78	0.00	107,117.20	56,489.71	0.00	60,381.20
September	14,166.24	12,910,312.85	29,862,446.55	21,953,864.24	5,123,259.96	136,910.71	3,252,585.01	783,513.60	469,363.28	7,007,069.03
	14,166.24	12,429,161.67	29,093,842.86	20,777,75	5,061,479.28	136,910.71	3,154,664.11	727,289.88	469,363.28	6,943,206.06
	0.00	481,151.18	768,603.69	1,183,086.49	61,780.68	0.00	97,920.90	56,253.72	0.00	63,862.97
August	6.24	12,792,987.04	30,024,559.17	21,725,740.24	5,116,262.99	136,910,71	3,241,534.44	779,674.69	469,363.28	7,003,587.26
	6.24	12,389,912.74	29,034,319.92	20,640,722.35	5,066,694.14	136,910,71	3,144,703.63	724,852.87	469,363.28	6,932,136.98
	0.00	423,074.30	990,239.25	1,085,017.89	49,568.85	0.00	96,830.81	54,821.82	0.00	71,450.28
vlul	14,166.24 14,166.24 0.00	RS 12,720,572.70 12,093,710.70 626,862.00	29,968,903.00 28,922,884,18 1,046,018,82	21,602,186.47 20,494,243.65 1,107,942.82	5,100,459.24 5,194,509.66 (94,050,42)	136,910.71 0.00 136,910.71	3,227,053.86 3,134,010.07 93,043.79	778,341,16 723,436,29 54,904,87	469,363.28 469,363.28 0.00	MENTS 7,009,656.27 6,932,075.97 77,580.30
L	2010	CONDUCTO 2010 2009	MERS 2010 2009	2010	2010	2010	CONSUMER 2010 2009	AL SYSTEMS 2010 2009	2010 2009	2009
	366000 UNDERGROUND CONDUIT TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	367000 DIST PLANT-UNDERGENOUND CONDUCTORS TEST YEAR PRIOR YEAR 1005 1100 1100 1100 1100 1100 1100 110	368000 DIST PLANT-LINE TRANSFORMERS TEST YEAR PRIOR YEAR INCREASE(DECREASE)	369000 DIST PLANT-SERVICES TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	OIST PLANT-METERS TEST YEAR PRIOR YEAR INCREASE(DECREASE)	DIST PLANT-AMI METERS TEST YEAR PRIOR YEAR INCREASE((DECREASE)	371000 DIST PLANT-INSTALLED ON CONSUMER TEST YEAR 2010 PRIOR YEAR 2009 INCREASE!(DECREASE)	373000 DIST PLANT-STREET&SIGNAL SYSTEM TEST VEAR 2010 PRIOR YEAR 2009 INCREASE(DEGREASE)	389000 GEN PLANT-LAND & LAND RIGHTS TEST YEAR 20 PRIOR YEAR 20 INCREASE(DECREASE)	390000 GEN PLANT-STRUCTURES & IMPROVEMENTS TEST YEAR PRIOR YEAR PRIOR YEAR INCREASE(DECREASE)

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June	184,868.88 184,868.88 0.00	39,350.59	459,504.73 740,354.41 (280,849.69)	477,285.67 509,258.95 (31,963.28)	12,984.29 3,228.65 9,755.64	37,163.56 37,163.56 0.00	7,735,102.55 7,501,972.02 233,130.53	0.00	168,992.10 188,672.39 (19,680.29)	359,939.65 414,487.00 (54,547.35)
Мау	184,868.88 • 184,868.88	39,350.59 39,350.59 0,00	459,311.17 740,354.41 (281,043.24)	477,295.67 509,258.95 (31,963,28)	12,984.29 3,228.65 9,755.64	37,163.56 37,163.56 0.00	7,735,102.55 7,501,972.02 233,130.53	0.00	168,992.10 188,672.39 (19,680.29)	359,939.65 414,487.00 (54,547.35)
April	184,868.88 184,868.88 0.00	39,350,59 39,350,59 0,00	459,311.17 740,136.05 (280,824.88)	437,026.33 509,286.95 (72,232.62)	12,984.29 3,228.65 9,755.64	37,163.56 37,163.56 0.00	7,734,011.02 7,501,972.02 232,039.00	0.00	168,992.10 188,672.39 (19,680.29)	359,939.65 414,487.00 (54,547.35)
March	184,868.88 184,868.88 0.00	39,350,59 39,350,59 0.00	441,070.27 740,136.05 (299,065,78)	434,461.35 506,504.10 (72,042.75)	12,984.29 3,228,65 9,755,64	37,163.56 37,163.56 0.00	7,311,741.16 7,501,972.02 (190,230.86)	00.0	168,992.10 188,672.39 (19,680.29)	359,939.65 414,487.00 (54,547.35)
February	184,868.88 184,868.88 0.00	39,350.59 39,350.59 0.00	441,070.27 736,479.05 (295,408.78)	434,461.35 498,523.68 (64,062.33)	12,984,29 3,228,65 9,755,64	37,163.56 37,163.56 0.00	7,282,702.56 7,501,972.02 (219,269.46)	0.00	168,992.10 188,672.39 (19,680.29)	359,939.65 414,487.00 (54,547.35)
January	184,868.88 184,868,88 0.00	39,350.59 39,350.59 0.00	441,215,98 736,479,05 (295,263,07)	434,461.35 498,523.68 (64,062.33)	12,984.29 3,228.65 9,755.64	37,163.56 37,163.56 0.00	7,029,109.94 7,610,447.43 (561,337.49)	0.00	168,992.10 188,672.39 (19,680.29)	357,373.65 414,487.00 (57,113.35)
December	184,868.88 184,868.88 0.00	39,350.59 39,350.59 0.00	441,215.98 736,479.05 (295,263.07)	434,461.35 498,523.68 (64,062,33)	12,984.29 3,228.65 9,755.64	37,163.56 37,163.56 0.00	7,029,109,94 7,610,447,43 (581,337,49)	00.0	168,992.10 188,672.39 (19,680.29)	355,088.93 414,487.00 (59,398,07)
November	184,868.88 184,868.88 0.00	39,350.59 39,350.59 0.00	471,120,09 736,479,05 (265,358,96)	507,180.05 497,118.91 10,061.14	15,360.29 3,228.65 12,131.64	37,163.56 37,163.56 0.00	6,942,423.14 7,106,935.78 (164,512.64)	0.00	169,128.55 188,672.39 (19,543.84)	394,237.02 414,487.00 (20,249.99)
October	184,868.88 184,868.88 0.00	39,350.59 39,350.59 0.00	471,120.09 736,479,05 (265,358,96)	485,030.38 486,185.93 (1,156,55)	11,126.29 3,228.65 7,897.64	37,163.56 37,163.56 0.00	7,065,674.64 6,716,876,92 348,797.72	00.0	169,128.55 188,672.39 (19,543.84)	394,237,02 414,487,00 (20,249,98)
September	184,868.88 184,868.88 0.00	39,350,59 39,350,59 0.00	471,120.09 736,479.05 (265,358.96)	482,727,06 486,186,93 (3,459,87)	9,586.45 3,228.65 6,357.80	37,163.56 37,163.56 0.00	7,581,036.62 6,711,402.22 869,634.40	0.00	180,728.55 181,594.77 (866.22)	394,237,02 414,487,00 (20,249,98)
August	184,868.88 184,868.88 0.00	39,350.59 39,350.59 0.00	474,386.09 736,479.05 (262,092,95)	490,783.53 486,186,93 4,596.60	2,376.00 3,228.65 (852,65)	37,163.56 37,163.56 0.00	7,531,646.72 6,620,157.22 911,489.50	0.00	180,728.55 181,594.77 (865.22)	394,237,02 414,487,00 (20,249,98)
July	184,868.88 184,868.88 0.00	39,350.59 39,350.59 0.00	740,354.41 736,479.05 3,875.36	512,042.61 486,195.54 25,847.07	3,228.65 3,228.65 0,00	37,163.56 37,163.56 0.00	ENT 7,501,972.02 6,620,157.22 881,814.80	0.00	188,672.39 181,594.77 7,077.62	414,487.00 414,487.00 0.00
Ц	VEMENTS-MARIOI 2010 2009	VEMENTS-STRUG 2010 2009	RN & FIXTURES 2010 2009	TED EQUIPMENT 2010 2009	2010 2009 3)	NT 2010 2009	2010 2010 2010 2010 2009	ANS EQUIPMENT 2010 2009	2010 2009 (2009)	ARAGE EQUIPMEN 2010 2009 5)
	STRUCTURES & IMPROVEMENTS-MARION TEST YEAR 2009 INCREASE(INDECREASE)	390200 STRUCTURES & IMPROVEMENTS-STRUGIS TEST YEAR 2010 PRIOR YEAR 2009 INGREASE/(DECREASE)	391000 GEN PLANT-OFFICE FURN & FIXTURE TEST YEAR 2010 PRIOR YEAR 2009	391100 COMPUTER AND RELATED EQUIPMENT TEST YEAR 2010 PRIOR YEAR 2009 INGREASE/(DECREASE)	391110 COMPUTER SOFTWARE TEST YEAR PRIOR YEAR INCREASE((DECREASE)	391150 FIBER OPTIC EQUIPMENT TEST YEAR PRIOR YEAR INCREASE(DECREASE)	392000 GEN PLANT-TRANSPORTATION EQUIPMENT TEST YEAR 2010 PRIOR YEAR 2009 6 INCREASE(DECREASE)	392100 GEN PLANT-R.O.W. TRANS EQUIPMENT TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	393000 GEN PLANT-STORES EQUIPMENT TEST YEAR PRIOR YEAR INCREASE(DECREASE)	GEN PLANT-SHOP & GARAGE EQUIPMENT TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)

394100	7.55	August	achieliner	-	in a contract	100000	Zanani					
GEN PLANT-TOOLS & WORKING EQUIPMENT I	IPMENT						,					•
TEST YEAR 2010 PRIOR YEAR 2009 INCREASEINECREASE)	581,076.34 559,886.94 21,189.40	518,457.34 570,564.32 (52,106.98)	516,728.83 570,564.32 (53,835,49)	516,728.83 575,140.34 (58,411.51)	529,520.20 575,140.34 (45,620.14)	440,535.69 575,140.34 (134,604.65)	440,535.69 575,140.34 (134,604.65)	440,535.69 575,140.34 (134,604.65)	440,535.69 575,140.34 (134,604.65)	440,535.69 581,076.34 (140,540.65)	440,535.69 581,076.34 (140,540.65)	440,535.69 581,076.34 (140,540.65)
94200 ?OW TOOLS & WORP		- !				24.754.04		54 754 01	54 754 01	54 754 01	54.754.01	54.754.01
TEST YEAR 2010 PRIOR YEAR 2009	59,74 59,74	59,742.07	59,742.07	59,742.07	59,742.07	59,742.07	59,742.07	59,742.07	59,742.07	59,742.07	59,742.07	59,742.07
INCREASE/(DECREASE)	0.00	(2,855.53)		(2,035.33)	(2,653,55)	(f0,005;t)	(Corocet)	Company				
395000 GEN PLANT-LABORATORY EQUIPMEN	— <u></u> 5-											
TEST YEAR 2010 PRIOR YEAR 2009	599,593.01 614,360.90	576,478.01 595,820.40	574,401.50 595,820.40	574,401.50 595,820.40	575,947.13 595,820.40	492,849.25 595,820.40	492,849.25	492,849.25	492,849.25	595,849.25	492,849.25 599,593.01	492,849.25 599,593.01
INCREASE/(DECREASE)	(14,767.89)			(21,418.90)	(19,873.27)	(102,971,15)	(102,971.15)	(102,971,13)	(102,971,13)	(105,371)	(0.7.24.7.001)	(21.21.1.21.1)
ABORTORY EQUIPMENT-MICROWAVE SYS	VE SYS											
TEST YEAR 2010 PRIOR YEAR 2009	44,940.55	41,112.05	41,112.05	41,112.05	41,112.05	38,616.12 44,940.55	38,516.12 44,940.55	38,616.12	38,616.12	38,616.12	38,616.12	38,616.12
INCREASE/(DECREASE)				(3,828.50)	(3,828.50)	(6,324,43)	(6,324,43)	(6,324.43)	(5,324,43)	(6,324.43)	(0,324.43)	(0,324,43)
395200 FIBER OPTIC TEST EQUIPMENT												
TEST YEAR 2010 PRIOR YEAR 2009	21,953.11	21,953.11 21,953.11	21,95	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11
INCREASE/(DECREASE)	0.00		0.00	00'0	0.00	0.00	0.00		DO:	0.5	00.0	
396000 GEN PLANT-POWER OPERATED EQUIPMENT	IIPMENT											
TEST YEAR 2010 PRIOR YEAR 2009	183,37	181,032.55	181,032.55	181,032.55	181,032.55	181,032.55	181,032.55	183,372.47	183,372.47	183,372.47	183,372.47	181,032.55 183,372.47 (2,339.92)
ASE/(DECREASE)	n'n	(2,339.32)		(2:333:35)	(25:555)	(20:000,3)	(2000014)					
396100 GEN PLANT-RIGHT-OF-WAY EQUIPMENT	ENT											
TEST YEAR 2010 PRIOR YEAR 2009	315,325.08	312,536.10	312,536.10	312,536.10	312,536.10 315,325.08	309,260.10 315,325.08	309,260.10 315,325.08 (6.064.98)	309,260.10 315,325.08 (6.064.98)	309,260.10 315,325.08 (6.064.98)	309,260.10 315,325.08 (6,064.98)	309,260.10 315,325.08 (6,064.98)	309,260.10 315,325.08 (6,064.98)
ASE/(DECREASE)	00.0			(20,00,00)	(2000)	(200						
396200 GEN PLANT-POWER OPERATED EQUIPMENT	JIPMENT											
TEST YEAR 2010 PRIOR YEAR 2009	221,837.76	221,837.76	221,837.76	221,837.76 254,041.57	221,837.76 254,041.57	221,837,76 254,041.57	221,837.76 254,041.57	221,837.76 265,053.79	221,837.76	221,837.76	221,837.76	221,837.76
INCREASE/(DECREASE)	(32,203.81)			(32,203.81)	(32,203.81)	(32,203.81)	(32,203,81)	(43,216,03)	(43,215,03)	0.00	000	000
396300 GEN PLANT-TRACK VEHICLES				-							****************	
TEST YEAR 2010 PRIOR YEAR 2009	130,395.07	130,395.07	130,395.07	130,395.07	130,395.07	130,395.07	130,395.07	130,395.07	130,395.07	130,395.07	130,395.07	130,395.07
INCREASE/(DECREASE)				0.00	00.00	00.00	00.00	0.00	000	00:00	0.00	0.00
397000 GEN PLANT-COMMUNICATION EQUIPMENT	MENT							•	·····			
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(I) FOR SEA (I)	1,282,635.17 1,269,067.52 13.567.65	1,264,666,33 1,269,067,52 (4,401,19)	1,257,293.04	1,262,395.87 1,271,847.02 (9,451.15)	969,439.74 1,271,847.02 (302,407.28)	1,414,194.98 1,279,635.17 134,559.81	1,414,194.98 1,282,635.17 131,559.81	1,414,194.98 1,282,635.17 131,559.81	1,414,194.98 1,282,635.17 131,559.81	1,414,194.98 1,282,635.17 131,559.81	1,414,194.98 1,282,635.17 131,559.81	1,414,194.98 1,282,635.17 131,559.81
CASE (DECREASE)								•				

Item 8 Page 40 of 40

KENERGY CORP. RESPONSE TO THE COMMISSION'S FIRST DATA REQUEST FOR INFORMATION

2011 RATE APPLICATION

Item 9) Provide a schedule, as shown in Format 8, comparing each income statement account or subaccount included in Kenergy's chart of accounts for each month of the test year, to the same month of the 12-month period immediately preceding the test year. The amounts should reflect the income or expense activity of each month, rather than the cumulative balances as of the end of the particular month.

Response) Item 9, pages 2–27 of 27, contain the above referenced information.

Witness) Steve Thompson

1 1

Total	0.00	0.00	0.00	37,183.22 37,457.87 (274.65)	7,712,962.02 7,427,656.21 285,335.81	371,395.04 382,424.86 (11,029.82)	2,489.39 1,325.73 1,163.66	276.98 268.38 8.60	146.26 151.33 (5.07)	563.69 528.47 35.22	0.00
June	0.00	00.00	0.00	3,021.41 3,114.04 (92.63)	653,833.57 628,056.74 27,776.83	32,769.16 30,659.19 2,109.97	0.00	22.70 22.47 0.23	11.15 12.67 (1.52)	47.75 44.25 3.50	0.00
Мау	0.00	0.00	0000	3,021.41 3,114.04 (92.63)	650,064.74 625,752.38 24,312.36	32,142.15 30,828.95 1,313.20	0.00	22.70 22.47 0.23	11.15 12.67 (1.52)	47.75 44.25 3.50	0.00
April	00.0	00:00	00.00	3,114.04	649,256.03 625,479.60 23,776.43	31,982.98 30,770.35 1,212.63	00.00	22.70 22.47 0.23	11.15	47.75 44.25 3.50	00.0
March	00.0	00.0	0.00	3,114.04	647,385.31 623,863.07 23,522.24	32,042.42 31,071.51 970.91	2,298.63 0.00 2,298.63	22.76 22.47 0.29	11.19 12.67 (1.48)	47.89	0.00
February	0.00	0.00	0.00	3,114.04 3,114.04 0.00	645,202.63 621,489.11 23,713.52	32,143.77 31,412.19 731,58	0.00	22.76 22.47 0.29	11.19	47.89 44.25 3.64	00.0
January	0.00	0.00	0.00	3,114,04 3,126,81 (12,77)	643,537.77 620,471.58 23,066.19	30,839.04 31,767.00 (927.95)	0.00	22.76 22.47 0.29	11.19	47.89 44.25 3.64	00'0
December	0.00	0.00	0000	3,114,04 3,126,81 (12,77)	641,913.93 619,183,82 22,750.11	28,715.50 32,088.26 (3,372.76)	190.76 1,325.73 (1,134.97)	25.22 21.10 4.12	14.22 11.90 2.32	49.65 41.54 8.11	0.00 0.00 0.00
November	00.00	0.00	00.0	3,114.04	639,631,76 616,440.41 23,191,35	30,085.81 32,672.19 (2,586.38)	0.00	22.82 22.22 0.60	12.86 12.53 0.33	44.92 43.75 1.17	0.00 00.0 00.0
October	00.0	0.00	0.00	3,114.04 3,126.81 (12.77)	637,874.21 614,934.59 22,939.62	30,124.91 32,719.89 (2,594.98)	0.00	23.14 22.22 0.92	13.04 12.53 0.51	45.55 43.75 1.80	0.00 00.0 00.0
September	0.00	00.0	0.00	3,114.04 3,126.81 (12.77)	636,235.89 612,948.10 23,287.79	30,007,37 32,792,62 (2,785,25)	00.0	23.14 22.22 0.92	13.04 12.53 0.51	45.55 43.75 1.80	0.00 0.00 0.00
August	00.0	0.00	0000	3,114.04 3,126.81 (12.77)	634,614,68 612,556,54 22,058,14	29,972.56 32,824,94 (2,852.38)	00'0	23.14 22.90 0.24	13.04 12.91 0.13	45.55 45.09 0.46	0.00
ylul	0.00 0.00 0.00	LASS B 0.00	1.ASS C 0.00 0.00	3,114,04 3,126,81 (12,77)	N PLANT 633,411,50 608,470,27 24,941,23	ANT 30,569.37 32,817.77 (2,248.40)	EC PLT 0.00	23.14 22.90 0.24	13.04 12.91 0.13	45.55 45.09 0.46	0.00
	403220 GENERAL PLANT DEPRECIATION-CLASS A TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	403230 GENERAL PLANT DEPRECIATION-CLASS B TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	403240 GENERAL PLANT DEPRECIATION-CLASS C TEST YEAR 2009 PRIOR YEAR 2009 INCREASE/(DECREASE)	NT-CLASS C 2010 2009 REASE)	403600 DEPRECIATION EXP-DISTRIBUTION PLANT TEST YEAR 2009 63 PRIOR YEAR 2009 60 INGREASE/(DECREASE) 2	403700 DEPRECIATION EXP-GENERAL PLANT TEST YEAR 2019 PRIOR YEAR 2009 INCREASE/IDEGREASE)	A04000 AMORTIZATION LIMITED TERM ELEC PLT TEST YEAR 2009 NICREASE/(DECREASE)	(ES-CLASS A 2010 2009 SREASE)	KES-CLASS B 2010 2009 CREASE)	XES-CLASS C 2010 2009 CREASE)	2010 2009 CREASE)
	403220 GENERAL PLANT DEPREC TEST YEAR 20 PRIOR YEAR 20 INCREASE/(DECREASE)	403230 GENERAL PLANT DEPRE TEST YEAR PRIOR YEAR INGREASE/(DECREASE)	403240 GENERAL PLANT DEPREC TEST YEAR 20 PRIOR YEAR 20 INCREASE/(DECREASE)	403250 DEPRE-DIST PLANT-CLASS C TEST VEAR 2010 PRIOR YEAR 2008	403600 DEPRECIATION EXP-DIST TEST YEAR 20 PRIOR YEAR 20 INCREASE/(DECREASE)	403700 DEPRECIATION EXP-GE TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	AMORTIZATION LIMITEC TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	408120 PROPERTY TAXES-CLASS A TEST YEAR 2010 PRIOR YEAR 2009 INGREASE/IDEGREASE)	408130 PROPERTY TAXES-CLASS B TEST YEAR 2010 PRIOR YEAR 2009 INGREASE/(DECREASE)	408140 PROPERTY TAXES-CLASS C TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(OECREASE)	408700 TAXES-OTHER TEST YEAR 20 PRIOR YEAR 20 INCREASE/DECREASE)

	79,935.08 87,471.84 (7,536.76)	195,743.88 187,439.78 8,304.10	18,872.52 24,992.04 (6,119,52)	8,094,96 12,495,96 (4,401,00)	70,169.10 34,766.00 35,403.10	(200,583.39) (141,496,29) (59,087,10)	0.00	(25,300.00) (20,245,00) (5,055.00)	200,632.96 132,532.35 68,100.61	63.42 40.82 22.60	47,701.27 26,191.87 21,509.40
	6,661.33 7,289.21 (627.88)	16,311.99 15,619.99 692.00	1,572.71 2,082.67 (509.96)	674.58 1,041.33 (366.75)	14,009.00 0.00 14,009.00	(22,125,48) (9,572,74) (12,552,74)	0.00	(2,195.00) (1,760.00) (435.00)	19,236.55 9,884.50 9,251.95	0.00	2,632.68 2,911.93 (279.25)
	6,661.25 7,289.33 (628.08)	16,311.99 15,619.99 692.00	1,572.71 2,082.67 (509.96)	674.58 1,041.33 (366.75)	0.00 19,693.00 (19,693.00)	(777.70) (7,239.85) 6,462.16	0.00	(2.185.00) (1.750.00) (435.00)	1,919.82 7,676.33 (5,756.51)	0.00	5,049.14 2,665.96 2,383.18
	6,661.25	16,311.99 15,619.99 692.00	1,572.71 2,082.67 (509.96)	674.58 1,041.33 (366.75)	21,272.00	(4,536.16) (17,522.16) 12,986.00	0.00	(2,185.00) (1,755.00) (430.00)	6,087,66 16,288,47 (10,210,81)	000	3,593.30 1,468.73 2,124.57
	6,661.25 7,289.33 (628.08)	16,311.99 15,619.99 692.00	1,572.71 2,082.67 (509.96)	674.58 1,041.33 (366.75)	0000	(34,285.71) (12,885.65) (21,403.06)	0.00	(2,175.00) (1,745.00) (430.00)	29,052.66 13,508.85 15,543.81	00'0	3,857.33 1,808.38 2,048.95
	6,661.25 7,289.33 (628.08)	16,311.99 15,619.99 692.00	1,572.71 2,082.67 (509.96)	674.58 1,041.33 (366.75)	00:0	(20,527.36) (17,720.13) (2,807.23)	0.00	(2,150.00)	18,654,64 15,402,48 3,252.16	0.00	2,911.02 918.96 1,992.06
	6,661,25 7,289,33 (628,09)	16,311,99 15,619,99 692,00	1,572.71 2,082.67 (509.96)	674.58 1,041.33 (366.75)	0.00	(6,179.36) (728.65) (5,450.71)	0.00	(2,170.00) (1,755.00) (415.00)	7,654.16 2,516.74 5,137.42	(232.17) (186.21) (45.96)	4,093.24 2,777.57 1,315.67
	6,661.25 7,289.33 (628,08)	16,311.99 15,619.93 692,06	1,572.71 2,082.67 (509.99)	674.58 1.041.33 (366.75)	00'0	(25,294.50) (13,695.00) (11,599.50)	0.00	(2,140,00) (1,755,00) (385,00)	22,801.66 12,033,39 10,868,27	285.59 227.03 68.56	3,970,74 1,065,22 2,905,52
	6,661,25 7,289,33 (628,08)	16,311,99 15,619,99 692.00	1,572.71 2,082.67 (509.96)	674,58 1,041,33 (366,75)	0000	(19,033.04) (11,874.21) (7,158.83)	0.00	(2,140.00) (1,705.00) (435.00)	17,444.63 8,029.78 9,414,85	0000	2,447.76 1,464.28 983.48
	6,661.25 7,289.33 (628.08)	16,311.99 15,619.99 692.00	1,572,71 2,082,67 (509,96)	674.58 1,041.33 (366.75)	00.0	(18,000.65) (12,518.22) (5,482.43)	0.00 0.00 0.00 1.00.0	(2,100.00) (1,705.00) (395.00)	24,747.56 11,413.55 13,334.01	0.00	4,349.80 1,138.86 3,210.94
-	6,661.25 7,289.33 (628.08)	16,311.99 15,619.97 692,02	1,572.71 2,082.67 (509.96)	674.58 1,041.33 (366.75)	0.00	(11,482.73) (15,308,80) 3,826,07	00.0	(2,065.00) (1,670.00) (395.00)	11,067.09 13,514.30 (2,447.21)	0.00	3,207.00 1,213.39 1,993.61
	6,661.25 7,289.33 (628.08)	16,311.99 15,819.97 692.02	1,572.71 2,082.67 (509.96)	674.58 1,041.33 (366.75)	34,888.10 15,073.00 19,815.10	(14,161.60) (5,142.84) (9,018.76)	0.00	(2,025.00) (1,460.00) (565.00)	14,862,53 6,655,33 8,207.20	00.0	6,073.25 4,066.07 2,007.18
	6,661.25 7,289.33 (628.08)	.55 A 16,311.99 15,619.99 692.00	1,572.71 2,082.67 (509.95)	674.58 1,041.33 (366.75)	00.00	(24,176,10) (17,288,03) (6,888,07)	SALES 0.00 0.00	ASED (1,770.00) (1,425.00) (345.00)	27,004.00 15,498.53 11,505.47	71ES 0.00 0.00 0.00 0.00	5,516.01 4,692.52 823.49
_	SSMENT TAX 2010 2009 (SE)	2010 2010 2009 3009 3SE)	2010 2010 2009 ASE)	ESSMENT TAX-CL 2010 2009 ASE)	2010 2009 ASE)	GEOTHERMAL 2010 2009 EASE)	ECTOR 110	415801 REVENUE.SURGE PROTECTORS LEASED TEST YEAR 2009 INCREASE/(DECREASE)	416000 COSTS & EXPENSES-GEOTHERMAL TEST YEAR 2019 PRIOR YEAR 2009 INCREASE!(DECREASE)	416100 GENERAL MERCHANDISING ACTIVITIES TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DEGREASE)	416600 COST & EXPENSES - SURGE PROTECTORS TEST YEAR 2010 4 NICREASE/(OECREASE)
	A08710 REGULATORY ASSESSMENT TAX TEST YEAR 2009 INCREASE/IDECREASE)	### ##################################	408730 REGULATORY ASSESSMENT TAX-CLASS B TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	408740 REGULATORY ASSESSMENT TAX-CLASS C TEST YEAR 2009 INCREASE(DEGREASE)	409100 INCOME TAX EXPENSE TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	A15000 REVENUES FROM GEOTHERMAL TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(IDECREASE)	A15600 REVENUES-SURGE PROTECTOR. TEST YEAR 2010 PRIOR YEAR 2003 INCREASE/(DECREASE)	A15801 REVENUE-SURGE TEST YEAR PRIOR YEAR INCREASE/(DECR	416000 COSTS & EXPENSES-GE TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	416100 GENERAL MERCHANDIS TEST YEAR PRIOR YEAR	416600 COST & EXPENSES - SUR TEST YEAR 20 PRIOR YEAR 20 INCREASE(DECREASE)

417000 REVENUES-NON UTILITY OPS							1						
										1			ć
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE((DECREASE)	0.00	0.00	0.00 (828.18) 828.18	0.00 828.18 (828.18)	0.00	0.00	00:00	00.00	0.00	00.0	00.0	0.00	00.0
417002 REVENUE-INTERNET-LOCAL/LONG DISTANC	ANC												
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	(2,850.70) (2,412.67) (438.03)	(1,856.02) (2,382.49) 526.47	(1,954.87) (1,541.87) (413.00)	(1,647.82) (3,217.21) 1,569.39	(1,805.15) (2,362.89) 557.74	(1,750.25) (2,360.58) 610.33	(1,755.77) (2,175.90) 420.13	(1,628.14) (1,279.15) (346.99)	(1,629.34) (2,157.65) 528.31	(1,575.10) (2,096.92) 521.82	(1,541.70) (2,039.90) 498.20	(1,566.66) (1,094.08) (472.58)	(21,559.52) (25,121.31) 3,561.79
417006 POINT-TO-POINT FIBER SERVICE REVENU	₽												
TEST YEAR 2010 PRIOR YEAR 2009 INGREASE/(DECREASE)	0.00	00.0	0.00	0.00	0.00	0.00	0.00	0.00	00.00	00.00	00.00	0.00	00.0
417007 REVENUE-WIRELESS ISP													
TEST YEAR 2010 PRIOR YEAR 2009	0.00	0.00	0.00	0.00	00:00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
-ASE)	0.00	0.00	0.00	00:00	0.00	0.00	0.00	0.00	0.00	20.0			
417100 EXPENSES-NON UTILITY OPS											6		94
2010	0.00	00.0	00.00	0.00	0.00	(71.45)	00.0	0.00	00.00	00.0	0.00	0.00	(22.83) (48.63)
(EASE)	11 I												
417102 EXPENSES-INTERNET-LOCAL/LONG DISTAN				!			7007	20.70	200	170 88	(97.72)	73 99	551.62
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	29.06 53.16 (24.10)	68.15 36.33 31.82	12.00 54.94 (42.94)	45.77 78.50 (32.73)	26.56 68.92 (42.36)	76.23 76.23 (9.23)	40.83	45.88 45.88 (25.18)	37.84	87.24	97.54 (135.26)	56.48	733.89
417105 EXPENSES-HOME SECURITY													
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE((DECREASE)	0.31 24.02 (23.71)	0.31 24.02 (23.71)	0.31 24.01 (23.70)	0.31 24.01 (23.70) *	0.30 24.01 (23,71)	0.33 24.00 (23.67)	0.00 (195.60) 195.60	0,00 0,30 (0,30)	0.00 0.30 (0.30)	0.00 0.30 (0.30)	0.00 0.30 (0.30)	0.00 0.30 (0.30)	1.87 (50.03) 51.90
417106 EXPENSES-POINT TO POINT FIBER SERV	A:												
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	00.0	0.00	0.00	0.00	00.00	0.00	0.00	00.0	0.00
417107 EXPESES-WIRELESS ISP													
TEST YEAR 2010 PRIOR YEAR 2009	21.36	93.37	629.69 2,518.70	20.27	21.33	(4,587.28) 5.218.96	13.16 20.53 (7.37)	11.31	59.98 630.84 (570.86)	10.75 20.98 (10.23)	10.48 21.26 (10.78)	11.57 21.52 (9.95)	2,242.79 (1,246.82) 3,489.61
418100 CENTRACE 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1													
TEST YEAR 2009 PRIOR YEAR 2009 INCREASE/(DECREASE)	0.00	0.00	0.00	0.00 0.00 0.00	00.0	00.0	0.00	0.00	0.00	0.00	00.00	00.0	0.00
419000 INTEREST-DIVIDEND INCOME													
TEST YEAR 2010 PRIOR YEAR 2009	(63,427.42)	(16,302.29)	(68,420.31) (126,502.08)	(98,582.87)	(93,850.17)	(186,352.71) 168,723.09 (355.075.80)	(91,788.62) (62,747.36) (29,041.26)	(80,569.80) (56,365,84) (24,203.96)	(87,307.90) (62,850.26) (24,457.64)	(81,050.98) (108,122.20) 27,051.22	(62,934.53) (19,165.48)	(84,650.18) (61,188.83) (23,461.35)	(1,034,413.26) (618,391.83) (416,021.43)

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419100 INTEREST-COMMONWEALTH DEPOSIT TEST YEAR 2009 PRIOR YEAR 2009 INCREASE/UDECREASE)	0.00	0.00	0.00	0.00	0000	0.00	00.0	0.00	0.00	0.00	0.00	0.00	0.00
418300 ERC INTEREST INCOME TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	11.42 (24.25) 35.67	0.00 (2.16) 2.16	0.00 (11.03) 11.03	0.00 (20.51)	0,00 (18.30)	0.00 14.57 (14.57)	0.00 (6.02)	0.00 (5.41)	0.00 (5.71)	0.00 (5,42) 5,42	0.00 (5.88) 5.88	0.00 (5.71) 5.71	11.42 (85.93) 107.35
421000 MISC NON-OPERATING INC-DEDUCTIONS TEST YEAR 2009 PRIOR YEAR 2009 INCREASE/(DECREASE)	(9.38) (9.38) 0.00 (9.38)	0.00	0.00 (38.09)	00.0	00.0	0.00 (180.76) 180.76	00.0	00'0	00.0	(37.38) 0.00 (37.38)	0.00	(131.76) (154.05) 22.28	(178.52) (372.90) 194.38
421100 GAIN ON DISPOSITION OF PROPERTY TEST YEAR 2019 PRIOR YEAR 2009 INCREASE/(DECREASE)	0.00 (9,444.23) 9,444.23	00'0	0.00	(11,721.24) 0.00 (11,721.24)	0.00	0.00 (7.153.11) 7,153.11	0.00	(5,092.82) 0.00 (5,092.82)	00.0	0.00 (5.200.00) 5.200.00	0000	00'0	(16,814.06) (21,797.34) 4,983.28
421200 LOSS ON DISPOSITION OF PROPERTY TEST YEAR 2010 PRIOR YEAR 2009 INGREASE((DEGREASE)	0.00 0.00 0.00 0.00	0.00 5,266.01 (5,265.01)	0.00	19,133.80 6,761.58 12,372.22	52,970.82 (620,00) 53,590.82	69,326.88 (620.00) (69,946.88	0.00	14.91 2.069.13 (2.054.22)	00.0	00.0	310.35 0.00 310.35	0.00	141,756.76 12,856.72 128,900.04
A21220 NON-OPERATING INCOME CLASS A TEST YEAR 2019 PRIOR YEAR 2009 INCREASE((DECREASE)	A 0.00	00'0	0.00	00.0	. 0000	0.00	00.0	0.00	00'0	00.0	00.0	00.0	0.00
A21230 NON-OPERATING INCOME CLASS TEST YEAR 2010 PRIOR YEAR 2000 INCREASE/(DECREASE)	0.00 0.00 0.00	0.00	00.0	00.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00.0	000
A21240 NON-OPERATING INCOME CLASS! TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	0,00	0.00	0.00	0.00	00.00	00.00	0.00	0.00	0.00	0.00	0.00	00.0	0.00
423000 G AND T COOP CAPITAL CREDITS TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	00.0	0.00	0.00	0.00	00.00	00:00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
423100 CONTRA-ACCOUNT G & T CAPITAL CR TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	CR 0.00	0.00 0.00 00.00	0.00	0.00	00:00	00.0	0.00	0.00	0.00	0.00	00.0	0.00	0.00
424000 OTHER CAPITAL CR ALLOCATIONS TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	(10,161.98) (10,637.00) 475.02	(10,390.61) (10,637.00) 246.39	(54,269.57) (47,628.02) (6,841.55)	(3,970.47) (10,637.00) 6,666.53	(3,970.47) (10,637.00) 6,666.53	(35,891.63) 6,582.11 (42,473.74)	(7,757,50) (9,520,00) 1,762,50	(7,757.50) (9,520.00) 1,762.50	(22,643.00) (1,818.46) (20,824.54)	(8,902.00) (12,517.06) 3,615.06	(8,902.00) (9,705.66) 803.66	(8,902,00) (10,124,35) 1,222,35	(183,518.73) (136,799,44) (46,719.29)

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426100 OTHER INCOME DEDUCTIONS-DONATIONS	VATIONS						200	71 a71	25 326 82	1.261.42	2,965,64	10,870.08	56,231.31
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE((DECREASE)	150.00 262.55 (112.55)	613.64 1,210.97 (597.33)	9,597.04 7,690.28 1,906.76	3,131,72 1,825,92 1,305,80	778.47 944.21 (165.74)	9,315.01 8,716.28 599.73	1,745.30 2,005.80 (259.50)	500.00	(88.99)	1,150.00	5,329.48	(794.22)	56,713.60 (482.29)
428300 PENALTIES TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	00.0	00.0	0.00	0.00	0.00	12,000.00 0.00 12,000.00	0.00	00.0	0.00	0.00	00.0	0.00 3,500.00 (3,500.00)	12,000.00 3,500.00 8,500.00
426400 MISC INC DED-EXP FOR CIVIC POL TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	L. ACT 0.00	0.00	00'0	594.62 0.00 594.62	00'0	00.00	0.00	0,00 400,00 (400,00)	0000	0.00	0.00	0.00	594.62 400.00 194.62
426500 MISC INC DED-OTHER DEDUCTIONS TEST YEAR 2019 PRIOR YEAR 2009 INCREASE/(DECREASE)	0.00 0.00 0.00	0.00	0.00	00.0	301.60 0.00 301.60	0.00 337.35 (337.35)	. 0000	00'0	00.00	0.00	0.00	0000	301.60 337.35 (35.75)
427100 INTEREST ON REA CONSTRUCTION LOAN TEST YEAR 2010 20 PRIOR YEAR 2009 23 INCREASE/(DECREASE) (2	209,021.93 230,682.36 (21,660.43)	208,484,66 230,169,96 (21,585,30)	201,124.42 222,072.10 (20,947.68)	207,398.01 229,073.07 (21,675.06)	200,069.39 221,048.24 (20,378.85)	206,304,36 227,888.74 (21,664,38)	205,785.61 228,088.01 (22,322.40)	184,967.96 205,164.20 (20,196.24)	204,617.97 226,932.99 (22,315.02)	197,370,00 203,717.87 (6,347.87)	195,954,70 210,086,50 (14,131,80)	188,996,50 202,645,89 (13,649,39)	2,410,075,51 2,637,649,93 (227,574,42)
427125 INTEREST RUS-CLASS C TEST YEAR 2010 PRIORY YEAR 2009 INCREASE/(DECREASE)	3,736.85 3,752.18 (15.33)	3,736.85 3,752.18 (15,33)	3,736.85 3,752.18 (15.33)	3,736.85 3,752.18 (15,33)	3,736.85 3,752.18 (15.33)	3,736.85 3,752.18 (15.33)	3,736.85 3,752.18 (15,33)	3,736.85 3,736.85 0.00	3,736.85 3,736.85 0.00	3,736.85 3,736.85 0.00	3,625.69 3,736.85 (111.16)	3,625.69 3,736.85 (111.16)	44,519.88 44,949.51 (329.63)
427200 INTEREST -LONG TERM DEBT-CF- TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	0000	00.00	0.00	00.0	0.00	0.00 (1,429.84) 1,429.84	0.00	0.00	0.00	00.00	0.00	0.00	0.00 (1,429.84)
427210 INTEREST ON COBANK LOANS TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	83,315,32 96,085,39 (12,770,07)	82,955.81 95,749.66 (12,793.85)	78,892.77 91,279,95 (12,387.18)	81,498.31 92,922.71 (11,424,40)	78,157.69 88,307.07 (10,149.38)	90,346.03 92,288.97 (1,942,94)	81,466.86 90,230.60 (8,763.74)	70,517.39 78,655,42 (8,138.03)	76,305.62 85,575.44 (9,269.82)	73,704.07 131,295.18 (57,591.11)	76,218.20 35,530.97 40,587.23	73,472.32 80,671.10 (7,198.78)	946,850.39 1,058,592.46 (111,742.07)
427220 INTEREST-FEDERAL FINANCING BANK TEST YEAR 2010 PRIOR YEAR 2009 INCREASE((DECREASE)	111,373,42 111,373,42 85,675,06 25,698,36	111,373.42 85,675.06 25,698.36	115,082.47 82,216.65 32,865,82	106,103,72 85,348,30 20,755,42	109,248.83 82,595.13 26,653.70	112,926.13 84,656.25 28,269,88	145,363,90 83,744,60 61,619,30	131,296.42 75,640,28 55,656,14	145,470.88 123,268,72 22,202.16	140,315.90 111,720,79 28,595,11	144,993.10 111,720.79 33,272.31	140,424,06 104,607,56 35,816,50	1,513,972.25 1,116,869.19 397,103.06
427230 INTEREST-RUS TREASURY LOAN TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	109,232.37 89,887.79 19,344.58	109,114,22 114,934.62 (5,820.40)	105,479.54 106,628.53 (1,148.99)	108,862.01 110,061.90 (1,199.89)	105,234.48 106,400.72 (1,166.24)	108,607.76 109,809.64 (1,201.88)	108,487,01 110,003,04 (1,516,03)	97,870.97 99,249.96 (1,378.99)	108,201,10 109,723,81 (1,522,71)	104,592.31 106,076.88 (1,484.57)	107,941.57 109,481.64 (1,540.07)	104,340.09 105,829.07 (1,488.98)	1,277,963.43 1,278,087,60 (124.17)
427300 INTEREST ON CMIP TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	0.00	0.00	(13,058.43) (14,162.46) 1,104.03	00'0	0.00	(12,701.72) (14,202.42) 1,500,70	0.00	00.00	(10,321.85) (14,288.28) 3,966.43	0.00	00.0	(8,392,12) (11,403,99) 3,011,86	(44,474.12) (54,057.14) 9,583.02

TT TERM LOANS TO ST, 488.59 TT TERM LOANS TT TE TERM LOANS TT TERM LOANS TT TERM LOANS TT TERM LOANS TT TERM LOANS TT TERM LOANS TT TERM LOANS TT TERM LOANS TT TERM LOANS TT TERM LOANS TT TERM LOANS TT TERM LOANS TT TERM LOANS TT TERM LOANS TT TERM LOANS TT TERM LOANS TT TERM LOANS TT	431000 NTEREST EXP - CONSUMER DEPOSITS	SITS												
THE HELDONS 10. 12. 12. 12. 12. 12. 12. 12. 12. 12. 12	TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)		(31,925.21) 9,056.57 (40,981.78)	10,030.20 9,109.53 920.67	10,030.01 10,128.26 (98.25)	10,263.53 . 8,088.88 2,174.65	9,713.45 9,333,98 379.47	10,356.34 9,355.45 1,000.89	10,292.42 9,352.25 940,17	9,912.99 9,421.20 491.79	9,955.16 9,526.19 428.97	9,037.10 9,562.08 (524,99)	10,050.92 9,688.05 362.86	119,185.50 111,644.56 7,540.94
1 1 1 1 1 1 1 1 1 1	431100 INTEREST EXPENSE-SHORT TERM	1 LOANS												
FOR CORPORATE CORPORA	TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	57,922.20 0.00 57,922.20	59,681.95 0.00 59,681.95	46,523.50 0.00 46,523.50	0.00	0.00	0.00	0.00	0.00	0.00 15,771.36 (15,771.36)	0.00 41,402.10 (41,402.10)	54,739.39 (54,739.39)	55,765.84 (55,765.84)	164,127.65 167,678,69 (3,551.04)
C	431200 INTEREST EXPENSE-KMMC DEPO	TIS												
STECHAL CON-L. STECHAL STECHAL COLOR S	TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	42.78 0.00 42.78	42.78 0.00 42.78	41.42 0.00 41.42	42.81 0.00 42.81	41.42 0.00 41.42	42.81 0.00 42.81	42.81 0.00 42.81	38.66 0.00 38.66	42.81 0.00 42.81	41.42 13.80 27.62	42.81 42.78 0.03	41.42 41.40 0.02	503,95 97,98 405,97
18.25 18.2	431300 INTEREST EXPENSE-ARMSTRONG	COAL												
Color Colo	TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	122.14 122.45 (0.31)		118,36 118.50 (0.14)	122.30 183.83 (61.53)	118.36 118.50 (0.14)	122.30 122.45 (0.15)	122.30 122.45 (0.15)	110.47 110.60 (0.13)	122.30 122.14 0.16	118.36 118.50 (0.14)	122.30 122.45 (0.15)	118.36 118.50 (0.14)	1,440.00
17 17 17 17 17 17 17 17	431350 INTEREST EXPENSE-ALERIS DEPC	JSIT								•				
10 10 10 10 10 10 10 10	TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	0.00	00:0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,950.89	1,960.89 0.00 1,960.89
10 10 10 10 10 10 10 10	431400 INTEREST EXPENSE-ACMI (ALCOA	-2-												
Thy or The color The col	CREASE	76.26 76.57 (0.31)		73.97 74.10 (0.13)	76.44 76.57 (0.13)	73.97 74.10 (0.13)	76.44 76.57 (0.13)	76.44 76.57 (0.13)	69.04 69.16 (0.12)	76.44 76.26 0.18	73.97 74.10 (0.13)	76.44 78.57 (0.13)	73.97 74.10 (0.13)	899.95 900.93 (0.98)
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	431450 INTEREST EXPENSE-SOUTHWIRE	DEPOSIT												
STRONG EQUALITY MN 10	TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	0.00	960.30 0.00 960,30	1,309.54 0.00 1,309,54	1,353.19	1,309.54	1,353.19	1,353.19	1,222.23	1,353.19	1,309.54 0.00 1,309.54	1,353.19	1,309.54	14,186.64 0.00 14,186.64
10 10 10 10 10 10 10 10	431500 INTEREST EXPENSE-ARMSTRONG	S EQUALITY MN												
URIDE DEPOSIT 10	TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	0.00 16.43 (16,43)		0.00 15.90 (15.90)	0.00 16.43 (16.43)	0.00 15.90 (15.90)	0.00 15.29 (15.29)	0.00 7.95 (7.95)	425.17 0.00 425.17	0.00	00.00	0.00	00.0	425.17 104.02 321.15
10 0.00 0.00 0.00 0.25.48 0.00	431550 INTEREST EXPENSE-ACCURIDE D	EPOSIT												-
KINS CO COAL 13.64 13.64 13.32 13.76 13.32 13.76 13.36 13.36 13.30 13.64 13.20 13.87 40 1	TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	0.00		325.48 0.00 325.48	458.63 0.00 458.63	0.00	0.00	0.00	00.0	00.00	912.30 0.00 912.30	942.65 0.00 942.65	912.24 0.00 912.24	3,551.30 0.00 3,551.30
13.64 13.64 13.64 13.32 13.76 13.20 13.76 13.77 13.76 13.77 13.7	431600 INTEREST EXPENSE-HOPKINS CC	COAL												
AVAY MINE 1.987.10 1.987.41 1.923.29 1.987.40 1.923.29 1.987.40 1	TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	13.64 13.64 0.00		13.32	13.76 13.64 0.12	13.32 13.20 0.12	13.76 13.64 0.12	13.76 13.64 0.12	12.43	13.76 13.64 0.12	13.20	13.76 13.64 0.12	13.32 13.20 0.12	161.79 160.60 1.19
10 1,987.41 1,932.30 1,987.41 1,932.30 1,987.41 1,932.41 1,932.30 1,987.41 1,987.41 1,987.41 1,987.41 1,987.41 1,987.41 1,987.41 1,987.41 1,087.41	431700 INTEREST EXPENSE-MIDWAY MIN										6	1 087	4 672 7	72 200 74
	TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	1,987.10 1,987.41 (0.31)		1,923.29 1,923.30 (0.01)	1,987.40 1,987.41 (0.01)	1,923.29 1,923.30 (0.01)	1,987.41 1,987.41 (0.01)	1,987.41	1,795.08	0,30	1,923.30	(0.01)	1,923.30	23,399.53

	8,999.84 4,956.35 4,043.49	0.00 3,219.48 (3,219.48)	0.00	0.00	0.00	0.00	(53,286,677.35) (49,708,287.80) (3,578,389.55)	(48,447.32) (42,586.30) (5,861.02)	(8,331,905.53) (7,590,285,78) (741,619.75)	(9,891,391.04) (9,604,025,54) (287,365,50)	0.00
	739.73	0.00 54.11 (54.11)	0.00	0.00	0.00	0000	(4,789,783.78) (4,322,184,76) (467,599.02)	(4,354.62) (4,002.98) (351.64)	(875,623.39) (765,887.71) (109,755.69)	(1,100,310,31) (1,050,843,21) (49,467,10)	0.00
	764.38 764.46 (0.08)	0.00	0.00	0.00	0.00	00.00	(3,716,203.55) (3,524,949.03) (191,254.52)	(2,674.49) (3,032.78) 358.29	(626,184.18) (541,020.34) (85,163,84)	(837,390.00) (725,503.83) (111,886.17)	0.00
+	739.73 739.80 (0.07)	0.00	00.00	0.00	0.00	0.00	(3,340,628.62) (3,614,451.90) 273,823.28	(3,329,90) (3,130,29) 800,39	(447,975.14) (481,232.67) 33,257.53	(546,510.67) (598,371.05) 51,860.38	00.0
+	764.38 764.15 0.23	0.00	0000	0.00	0.00	0.00	(4,381,281.29) (4,058,080.26) (323,201.03)	(3,248,34) (3,248,34) (135,12)	(\$13,167.15) (\$05,231.98) (7,935,17)	(591,706.49) (698,941.64) 107,235.15	00.0
	690.41 690.48 (0.07)	0000	00.00	0.00	0.00	0.00	(5,392,899,35) (4,040,306,71) (1,352,592,64)	(4,132.37) (3,366.29) (766.08)	(642,654.73) (494,338.90) (148,315,83)	(698,457.13) (603,000,32) (95,456.81)	0.00
	764.38 764.46 (0.08)	00.00	0.00	00.0	0.00	0.00	(5,959,370.94) (5,034,985,56) (924,385,38)	(3,849.15) (3,544.34) (304.81)	(802,034.49) (625,149.45) (176,885.04)	(931,983,21) (744,155,64) (187,827,57)	0.00
	764.38 493.20 271.18	00.00	0.00	0.00	0.00	0.00	(5,569,664.19) (5,023,683.27) (545,980.92)	(5,813.50) (5,398.77) (414.73)	(1,061,352.97) (798,035.17) (263,317.80)	(1,150,556.78) (1,018,084.70) (132,472.08)	0.00
	739.73 0.00 739.73	0.00	0.00	0.00	0.00	0.00	(3,525,488.45) (3,678,816.93) 153,328.48	(4,733.69) (4,008.70) (724.99)	(734,019.02) (764,545.01) 30,525.99	(817,085.74) (823,415.34) 6,329.60	0.00 00.0 00.0
	764.38 0.00 764.38	00.00	0000	0.00	0.00	0.00	(3,502,505.74)	(3,925.10) (2,852.79) (1,072.31)	(593,961.36) (562,146.03) (31,815,33)	(726,020.99) (749,653.25) 23,632.26	0.00 0.00 00.0
	739.73	0.00	0.00	0.00	0.00	00.0	(3,980,029.66) (3,890,618.05) (89,411.61)	(4,226,72) (2,854,36) (1,372,36)	(604,874.52) (577,624.45) (27,250.07)	(742,482.29) (728,418.30) (14,063.99)	0.00 0.00 0.00
	764.46	0.00 47.96 (47.96)	0.00	0.00	0.00	0.00	(4,766,626.79) (4,529,235,04) (237,391,75)	(5.237.25) (3.598.64) (1.638.61)	(739,436.55) (714,594.53) (24,842.02)	(860,629,61) (884,550.14) 24,020,53	0.00 0.00 0.00
_	COAL-DOCK 764.15 0.00 764.15	0.00 3.117.41 (3,117.41)	0.00	0,00	0.00 0.00 0.00	80RO) 0.00 0.00	SEASONAL (4,362,194.99) (4,652,139,53) 289,944,54	(3,787.07) (3,548.02) (239.05)	PHASE (690,622.03) (760,499.54) 69,877.51	R 1000KW (888,257,82) (978,988,12) 90,730,30	6.00 0.00 0.00 0.00
	431800	SE-OTHER 2010 2009 EASE)	1NCOME 2010 2009 EASE)	r deductions 2010 2009 REASE)	435100 CUMULATIVE EFFECT ON PRIOR YEARS TEST YEAR 2019 PRIOR YEAR 2009 INCREASE//OECREASE)	440000 CONSOLIDATION CREDIT (OWENSBORO) TEST YEAR 2009 INCREASE/(DECREASE)	EXCLUD 110	440200 REVENUE-RESIDENTIAL-SEASONA TEST YEAR 2009 INCREASE/(DECREASE)	REVENUE.COMMERCIAL.SINGLE PHASE TEST YEAR 2010 (PRIOR YEAR 2009 (INCREASE//OECREASE)	### 442101 REV.COMMERCIAL-3PHASE-UNDER 1000KW TEST YEAR 2009 (378, PRIOR YEAR 2009 (37	442103 REVENUE-FORMER HUEC-PIONEER PLASTIC TEST YEAR 2009 PRIOR YEAR 2009 INCREASE//OECREASE)
	431800 INTEREST EXPENSE-AR TEST YEAR PRIOR YEAR	INCREASE((DEGREASE) 431900 INTEREST EXPENSE-OTHER TEST YEAR 2010 PRIOR YEAR 2009 INCREASE((DEGREASE)	434000 EXTRAORDINARY INCOME TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	435000 EXTRAORDINARY DEDUCTIONS TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	435100 CUMULATIVE EFFECT ON TEST YEAR 20 PRIOR YEAR 20 INCREASE/(DECREASE)	440000 CONSOLIDATION CREDI TEST YEAR PRIOR YEAR INCREASE(DECREASE)	A40100 REVENUE-RESIDENTIAL(I TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	A40200 REVENUE-RESIDENTIAL TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	442100 REVENUE-COMMERCIA TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	442101 REV.COMMERCIAL-3PH TEST YEAR PRIOR YEAR	442103 REVENUE-FORMER HUE TEST YEAR PRIOR YEAR INCREASE/(DECREASE)

A Control of the Cont	-		-	-	_					_	_	L.	
REVENUE-INDUSTRIAL-OHIO COUNTY COAL	TY COAL												
TEST YEAR 2010 PRIOR YEAR 2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00.00	00.0	00.0	0.00	0.00	0.00
NCREASE/(DECREASE)	0.00	00.0	20.0	000	000	200							
REP	PLANT											A C C C C C C C C C C C C C C C C C C C	,
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	(64,813.85) (44,649.58) (20,164.27)	(86,086.60) (54,512,74) (31,573.86)	(81,327.29) (62,663.59) (18,663.70)	(72,254.53) (69,654.33) (2,600.20)	(68,273.67) (70,481.24) 2,207.57	(68,503.55) (69,804.95) 1,301.40	(71,514.75) (67,876.17) (3,638.58)	(70,887.53) (67,523.03) (3,364.60)	(77,647.73) (67,003.96) (4,643.77)	(41,899.49) (41,899.49)	(41,839.14) (41,839.14) (17,767.88)	(62,036.76) (62,036.76) (52.68)	(719,944.98) (118,740.43)
442801 REVENUE-ACCURIDE													
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	(88,440.33) (91,910.12) 3,469.79	(92,235.19) (93,542,43) 1,307.24	(89,189.49) (99,264,29) 10,074.80	(86,373.68) (92,611.86) 6,238.18	(80,472.00) (87,965.34) 7,493.34	(82,670.73) (90,721.42) 8,050.69	(84,841.21) (80,415.01) (4,426.20)	(81,871.38) (83,812.53) 1,941.15	(87,551.62) (82,600.82) (4,950.80)	(86,752.33) (82,518.25) (4,234.08)	(88,639.56) (84,461.97) (4,177.59)	(97,207.19) (89,315,95) (7,891,23)	(1,046,244.71) (1,059,140.00) 12,895.29
442804 REVENUE-ALLIED RESOURCES													
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	(101,932.22) (87,162.16) (14,770.06)	(109,778.53) (84,457.14) (25,321.39)	(106,303.69) (94,268.96) (12,034,73)	(105,253.97) (100,465.16) (4,788.81)	(105,453.83) (94,058.54) (11,395.29)	(106,321.10) (94,908.58) (11,412.52)	(120,188.18) (98,867.08) (21,321.10)	(116,868.86) (100,354.60) (16,514,26)	(120,564.30) (108.284.78) (12,279.52)	(111,832.41) (103,968.13) (7,864.28)	(104,797.24) (95,509.44) (8,287.80)	(114,633.90) (104,432.95) (10,200,95)	(1,323,928.23) (1,167,737.52) (156,190.71)
442805 REVENUE-CR MINING													
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	(6,779.36) (5,684.79) (1,094.57)	(6,771.06) (5,048.52) (1,722.54)	(5,404,59) (5,623,64) 219,05	(8,672.48) (5,711.92) (2,960.56)	(7,179.44) (7,177.28) (2.16)	(6,545.16) (7,698.43) 1,153.27	(6,247.97) (8,008.93) 1,750.96	(9,665.37) (4,470.08) (5,195.29)	(9,893.50) (7,323.34) (2,570.16)	(6,535.36) (6,695.82) 160.46	(7,235.78) (6,830.96) (404.82)	(7,911.39) (6,790.18) (1,121.21)	(88,841.46) (77,053.89) (11,777.57)
442806 REVENUE-DOTIKI#3													
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/ICHEREASE)	(17,905.66) (16,246.75) (1,658.91)	(16,755,83) (15,966,00) (789,83)	(15,177.95) (15,934.20) 756.25	(16,655.65) (16,829.20) 173.55	(17,329.21) (17,265.93) (63.28)	(16,445.79) (17,989.16) 1,543.37	(16,946.46) (17,499.00) 552.54	(16,869.42) (16,614.25)	(17,901.88) (17,905.67) 3.79	(17,760.18) (17,207.14) (553.04)	(17,955.99) (17,309.07) (646.92)	(17,373.67) (17,367.89) (5.78)	(205,077.69) (204,134.26) (943.43)
442807										-			
REVENUE-HUDSON FOODS TEST YEAR 2010 PRICE YFAR 2009	(219,811.65)	(221,037,37)	(207,504.67)	(198,702.85)	(182,306.03)	(183,726.39)	(184,588.20)	(178,155.31)	(186,115.10)	(198,488.24)	(202,712.07)	(217,264.17)	(2,380,412.05)
INCREASE/(DECREASE)	3,402.39		11,686.48	18,993.98	10,667.48	9,440.56	(2,663,66)	(2,592.63)	1,180.38	(3,879.15)	(1,302.83)	(1,339,39)	44,236,37
REVENUE-KBI ALLOYS													
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	(29,174.61) (29,381.91) 207.30	(28,937,56) (29,268.57) 331,01	(29,534,55) (32,705.84) 3,171.29	(29,201.44) (30,882.10) 1,680.66	(30,708.20) (31,553.01) 844.81	(30,250.10) (31,695,62) 1,445.52	(31,366.67) (32,405.87) 1,039.20	(28,552,70) (1,012,26)	(31,285.26) (27,789.67) (3,495.59)	(30,919.37) (27,494.64) (3,424.73)	(29,348.66) (27,408.05) (1,940.61)	(29,620.28) (24,490.45) (5,129.83)	(353,628.43) (6,283.23)
442809 REVENUE-LODESTAR ENERGY													
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	0.00	00.0	0.00	0.00	0.00	00.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE-KMMG L L C													
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	(1,738.47) (3,575.18) 1,836.71	(1,737.30) (3,189.29) 1,451.99	(1,585.86) (1,814.81) 228.95	(1,849.62) (2,507.88) 658.26	(1,975.26) (3,481.97) 1,506.71	(3,370.37) (3,907.20) 536.83	(3,235.80) (3,885.61) 649.81	(3,285.58) (4,275.80) 990.22	(2,911.11) (2,865.03) (46.08)	(2,109.71) (2,730.32) 620.61	(1,856.02) (1,851.00) 4,98	(1,737.25) (1,737.25) 14.99	(27,377.36) (35,831.34) 8,453.98
442811 REVENUE-PATRIOT COAL													
TEST YEAR 2010 PRIOR YEAR 2009	(78,009.72)	(82,575.39)	(83,949.00)	(86,110.09)	(84,487.23)	(94,844.17)	(97,923.79)	(99,950.64) (93,805.10)	(102,062,83) (89,596,27)	(89,728.38)	(82,278.86)	(86,806.40) (75,745.50)	(1,070,639.64) (1,060,673.82) (9,965.82)
(INCREASE/(DECREASE)	23,601,55	ļ		4,330.03	3,210.27	1,502.03	Torreos A	(C) (C) (C)	I Consonial I				

(1,359,341,36) (2,983,11) (1,356,358,25)	(510,405.04) (467,192.48) (43,212.56)	0.00 (7,816.08) 7,816.08	(267,034,05) (238,121,04) (28,913,01)	(752,967.89) (725,663.28) (27,304.61)	(2,413,554,79) (2,192,389,37) (221,165,42)	(496,600.39) (425,296.37) (71,304,02)	0.00 (76.30) 76.30	0.00	(1,549.97) (208.00) (1,341.97)	(1,980.00) (2,250.00) 270.00
(121,254,60) 0.00 (121,254,60)	(40,840.83) (37,844.53) (2,996.30)	0.00	(30,778.05)	(70,714.99) (65,159.15) (5,555.84)	(274,363,61) (247,851.70) (26,511.91)	(42,547.67) (36,279.45) (6,268,22)	0.00	0.00	0.00	(30.00) (210.00) 160.00
(125,170,90) 0,00 (125,170,90)	(41,962.17) (38,697.28) (3,264.89)	00.0	(23,492.67) (20,657.69) (2,834,98)	(53,037.50) (50,886.34) (2,151.16)	(193,371.84) (170,111.11) (23,260.73)	(38,928.23) (40,755.65) 1,827.42	00.00	0.00	(1,545.97) 0.00 (1,545.97)	(210.00) (60.00) (150.00)
(117,966.19) 0,00 (117,966.19)	(40,924.85) (37,805.76) (3,119.10)	0.00	(16,564.57) (18,692.69) 2,128.12	(42,857.04) (50,666,64) 7,809,60	(140,656.53) (147,587.66) 6,931.13	(47,869.39) (39,708.77) (8,160.62)	0.00	0.00	0.00	(60.00) (150.00) 90.00
(116,131,81) 0,00 (116,131,81)	(42,050.70) (39,240.58) (2,810.12)	0.00	(18,801.13) (18,915,06) 113,93	(57,819.32) (54,812.10) (3,007.22)	(197,980.42) (178,609.76) (19,370.66)	(61,759,85) (18,544,70) (43,214,95)	0.00	0.00	0.00	(180.00) (180.00) 0.00
(118,532.67) 0.00 (118,532.67)	(41,724.39) (38,852.40) (2,871.99)	0000	(19,336.13) (14,871.59) (4,464.54)	(69,310.35) (50,437.56) (18,872.79)	(169,846.36) (131,365.37) (38,480.99)	(11,090.71) 237.46 (11,328.17)	0.00	0.00	0.00	(120.00)
(120,730.06) 0.00 (120,730.06)	(42,123.15) (37,647.10) (4,476.05)	. 0,00	(25,754.71) (19,449.58) (6,305,13)	(78,348,42) (64,676,01) (13,672,41)	(221,990.06) (178,961.28) (43,028.78)	(28,030.63) (26,717.73) (1,312.90)	0.00	0000	0.00 (73.10) 73.10	(60.00) (240.00)
(111,305.42) 0.00 (111,305.42)	(45,917.58) (40,588.70) (5,328.88)	0.00	(31,731,90) (25,040,70) (6,691,20)	(74,015,99) (72,986,41) (1,029,58)	(274,431.41) (225,884,84) (48,546.57)	(50,689.15) (49,854,11) (835.04)	0.00	00.0	94.90 (134.90) 229.80	(150.00) (120.00) (30.00)
(112,994.29) 0.00 (112,994.29)	(45,164.27) (37,350.50) (7,813.77)	0.00 (1,817.92) 1,817.92	(21,930,39) (21,575,27) (355,12)	(54,297.10) (55,334.23) 2,037.13	(197,615.87) (187,625.35) (9,990.52)	(34,389.52) (29,551.05) (4,838.47)	0.00	00.0	0.00	(330.00) (150.00) (180.00)
(115,287.20) 0.00 (115,287.20)	(45,454.37) (42,947.68) (2,506.69)	0.00 (1,526.02)	(18,256.23) (15,161.14) (3,095.09)	(53,033.18) (51,767.10) (1,266.08)	(187,877.26) (180,997.50) (6,909.76)	(47,668.55) (53,850.25) 6,181.70	0.00	0.00	(98.90) 0.00 08.90)	(330.00) (630.00) 300.00
 (117,924.09) (813.95) (117,110.14)	(47,347.90) (43,260.70) (4,087.20)	0.00 (1,462.00)	(17,585.85) (15,470.63) (2,115.22)	(59,065.13) (61.006.45) 1,941.32	(177,548.57) (165,090,19) (12,458,38)	(48,772.88) (47,627.14) (1,145.74)	0.00 (76.30) 78.30	0.00	00.0	(180.00) (270.00) 80.00
 (122,682.21) (1,086.25) (121,595.96)	(39,180.79) (36,133.38) (3,047.41)	0.00 (1,500.34) 1,500.34	(21,235,87) (18,836,97) (2,398,90)	(71,493.60) (70,965.34) (528.26)	(179,301,82) (173,441,88) (5,859,94)	(41,222.68) (39,682.14) (1,540.54)	0.00	0000	00.0	(180.00) (150.00) (30.00)
 (59,361.92) (1,082.91) (58,279.01)	(37,714.03) (36,823.87) (890.16)	0.00 (1.509.80) 1,509.80	(21,566,55) (21,564,33) (21,564,33)	(68,975,27) (75,965,95) (75,990,68	(198,571.04) (204,892.73) (5,321,69	(43,631,33) (42,962,84) (668,49)	0.00	0.00	0.00	(150.00) (60.00) (90.00)
AL RIVER RESOUR 2010 2009 5ASE)	CGRAIN 2010 2009 EASE)	CREEK MINE 2010 2009 EASE)	A44000 REVENUE-PUBLIC STREET&HWY LIGHTS TEST YEAR 2009 RIGORYEAR 2009 INCREASE/(DECREASE)	A45000 REVENUE-PUBLIC AUTHORITIES-SINGLE P TEST YEAR 2010 (6) PRIOR YEAR 2009 (7) INCREASE/(DECREASE)	REVENUE-PUBLIC AUTHORITIES-\$PHASE TEST YEAR 2010 (1) NICREASE/(DECREASE) (2)	450000 REVENUE-FORFEITED DISCOUNTS TEST YEAR 2009 INCREASE/(DECREASE)	450220 FORFEITED DISCOUNTS-CLASS A TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	450230 FORFEITED DISCOUNTS-CLASS B TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECKEASE)	450240 FORFEITED DISCOUNTS-CLASS C TEST YEAR 2010 PRIOR YEAR 2009	4-ON CHARGE 2010 2009 SREASE)
REVENUE-CARDINAL RIVER RESOURCES TEST YEAR 2009 PRIOR YEAR 2009 INCREASE(DECREASE) (442814 REVENUE-VALLEY GRAIN TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	REVENUE-DYSON CREEK MINE TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	444000 REVENUE-PUBLIC TEST YEAR PRIOR YEAR INCREASE(DECR	REVENUE-PUBLIC AUTH TEST YEAR PRIOR YEAR INCREASE((DECREASE)	A45100 REVENUE-PUBLIC AUTHEST YEAR PRIOR YEAR INCREASE/(DECREASE)	450000 REVENUE-FORFEITED C TEST YEAR PRIOR YEAR INCHEASE/(DECREASE)	450220 FORFEITED DISC TEST YEAR PRIOR YEAR INCREASE(IDEG	450230 FORFEITED DISCOUNTS TEST YEAR PRIOR YEAR INGREASE/(DECHEASE)	450240 FORFEITED DISCOUNTS TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	451000 REVENUE-TURN-ON CHARGE TEST YEAR 2009 PRIOR YEAR 2009 INCREASE/(DECREASE)

42,120.00)	(10,720.00)	(104,050.00) (83,850.00) (20,200.00)	00.00	0.00	0,00	(65,820,00) (119,880,00) 54,060,00	(270.00) (285.00) 15.00	(10,180.00) (10,773.59) 593.59	(1,260.00) (1,070.00) (190.00)	(535,989.41) (509,937.86) (26,051,55)	(180,912,48) (136,725,00) (44,187,48)
	1,200.00	(11,670.00) (11,220.00) (450.00)	0.00	0000	0.00	(7,470.00) (10,410,00) 2,840,00	00.0	(970.00) (910.00) (60.09)	(120.00) (240.00) 120.00	(45,111.00) (63,789,85) 18,678,86	(13,906.50) (8,750.00) (5,156.50)
0000	(4,440,00) (1,860,00) (2,580,00)	(12,300.00) (9,780.00) (2,520.00)	0.00	00.00	0.00	(6,060.00) (5,760.00) (300.00)	0.00	(840.00) (1,020.00) 180.00	(30.00)	(64,191.27) (40,213.00) (23,978.27)	(13,906.50) (8,750.00) (5,155.50)
	(6,390.00) (5,160.00) (1,230.00)	(12,510.00) (10,350.00) (2,160.00)	00.00	0.00	00.0	(4,890.00) (6,930.00) 2,040.00	(00.08)	(780.00) (680.00) (100.00)	(60.00) (120.00) 60.00	(41,932.00) (40,213.00) (1,719.00)	(13,906.50) (6,750.00) (5,156.50)
	(7,230.00) (1,980.00) (5,250.00)	(11,280.00) (3,750.00) (7,530.00)	0.00	0000	00.0	(7,280.00) (270.00) (7,020.00)	(45.00) (45.00) 0.00	(790.00) (690.00) (100.00)	(90.00) (40.00) (50.00)	(41,932.00) (40,213.00) (1,719.00)	(13,906.50) (8,750.00) (5,136.50)
	180.00 750.00 (570.00)	(1,290.00)	0.00	00.00	0.00	(6,720,00)	(90.00)	(590.00) (770.00) (180.00	(270.00) (30.00) (240.00)	(41,932.00) (40,213.00) (1,719.00)	(13,906.50) (8,750.00) (6,156.50)
	(2,400,00) (1,580,00) (820,00)	(4,440.00) (3,390.00) (1,050.00)	00.0	00.0	0.00	(4,890.00) (2,010.00) (2,880.00)	(45.00) (45.00) 0.00	(780.00) (800.00) 20,00	(120.00) (150.00) 30.00	(41,932.00) (40,213.00) (1,719.00)	(13,475.00) (8,750.00) (4,725.00)
	(300.00) (1,790.00) 1,490.00	(1,350.00) (6,510.00) 5,160.00	0000	0.00	0.00	(8,940,00) (20,340,00) 11,400.00	0.00	(900.00) (970.00) 70.00	(280.00) (160.00) (130.00)	(43,159.84) (40,848.00) (2,311.84)	(54,154,98) (27,475,00) (26,679,98)
	(2,040.00) (1,830.00) (210.00)	(5,070.00) (6,000.00) 930.00	00.00	0.00	0.00	(5,430.00) (9,300.00) 3,870.00	0.00 30.00 (30.00)	(740.00) (910.00) 170.00	(70.07) 0.00 0.00)	(43,159.86) (40,847.00) (2,312.86)	(8,750.00) (15,250.00) 6,500.00
	(2,760.00) (2,210.00) (550.00)	(8,580.00) (4,170.00) (4,410.00)	00.0	00.0	0.00	(2,880.00) (22,020.00) 19,140.00	00.0	(950.00) (1,140.00) 190.00	(90.00) (110.00) 20.00	(43,159.86) (40,847.00) (2,312.86)	(8,750.00) (15,250.00) 6,500.00
	(3,420.00) (120.00) (3,300.00)	(10,420.00) (2,940.00) (7,480.00)	0.00	0.00	0.00	(1,710.00) (11,610.00) 9,900.00	0.00 (45.00) 45.00	(900.00) (1,070.00) 170.00	0.00	(43,159.86) (40,847.00) (2,312.86)	(8,750.00) (8,750.00) 0.00
1	(4,260.00) (5,620.00) 1,360,00	(11,760.00) (12,240.00) 480.00	0.00	00.0	00.0	(4,320.00) (15,750.00) 11,430.00	0.00	(720.00) (930.00) 210.00	(120.00) (150.00) 30.00	(43,159.88) (40,847.00) (2,312.88)	(8,750.00) (8,750.09) (9,00
	(5,100.00) (4,840.00) (260.00)	(13,380.00)	00.0	00.0	0.00	(5.250.00) (15.510.00) (15.510.00)	00.0	(1,220.00) (683.59) (338.41)	0.00 (40.00)	TH ATTACH (43,159.86) (40,847.00) (2,312.86)	(8.750.00) (8.750.00) (8.750.00)
	CT CHARGE 2010 2009 SE)	110N OR FIELD CON 2010 2009	SE) ENUES-CLASS A 2010 2009	NED CLASS B 2010 2009 2009 ASE)	VENUE-CLASS C 2010 2009 2009	A51300 REVENUE-SPECIAL METER READING CHARG TEST YEAR 2009 (15.2 MICHORY YEAR 10.55 MICHORY SEAR 10.55 MICHORY SEAR 10.55	2010 2009 (2009 2009 2009 2009 2009 2009 20	451500 REVENUE-RETURNED CHECK CHARGE TEST YEAR PRIORY YEAR INCREASE/(DECREASE)	451600 REVENUE-UNNECESSARY TRIP BY SIMAN TEST YEAR 2009 PRIOR YEAR 2009 INGREASE/(DECREASE)	454000 REVENUE-RENT FROM BELL SOUTH ATTACH TEST YEAR 2009 (40.8 INCREASE ((DECREASE)	454100 REVENUE-RENTAL FROM TOWER TEST YEAR PRIOR YEAR INCREASE(DECREASE)
78400	REVENUE-RECONNECT CHARGE TEST YEAR 2010 PRIOR YEAR 2009	451200 REVENUE-TERMINATION OR FIELD CONNEC TEST YEAR 2019 (13.7 PRICK YEAR 2009 (13.4 PRICK YEAR 2009)	INCREASE(IOECHEASE) 451220 MISC SERVICE REVENUES-CLASS TEST YEAR 2009	INCREASE(DECREASE)	461240 MISG SERVICE REVENUE-CLASS TEST YEAR 2000 MISG SERVICE REVENUE-CLASS	REVENUE-SPECIAL METE TEST YEAR THOSE ASSESSMENTS TO THE TEST YEAR TO THE T	REVENUE-METER TEST CHARGE TEST YEAR 2010 PHOR YEAR 2009 INNTRASPICIOR YEAR	AS1500 REVENUE-RETURNED CH TEST YEAR PRIOR YEAR INGREASE/(DEGREASE)	451600 REVENUE-UNNECESSAF TEST YEAR PROOR YEAR INCREASE/(DECREASE)	454000 REVENUE-RENT FROM I TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	REVENUE FROM REVENUE FROM TEST YEAR PRIOR YEAR INGREASE/(DECREASE)

	(87,870.70) (76,756.72) (11,113.93)	(3,000.00) (3,565.00) 585.00	0.00	(2,520.00) (2,520.00) 0.00	(17,280.83) (16,034.65) (1,246.18)	43,225,446.94 43,620,537.84 (395,090.90)	955,874.85 967,075.70 (11,200.85)	1,231,638.64 1,084,546.24 147,092.40	80,659.50 70,326.54 10,332.96	184,741.52 183,988.63 752.89	2,079,394,35 2,112,005,19 (32,610,84)
	(7,018.04) (6,633.63) (384,41)	(200.00)	0000	(1,460.00)	(1,352.89) (1,197.81) (155.08)	4,342,782.67 4,107,205.96 235,576.71	88,514.12 81,699.82 6,814.30	106,261.25 97,402.94 8,858.31	7,156.31 6,188.97 957.34	15,669.03 15,635,14 33,89	190,296.66 188,746,23 1,550,43
	(7,018.04) (6,633.63) (384.41)	(300,00)	00.0	40.00 80.00 (40.00)	(1,358.39) (1,184.71) (173.68)	3,373,019.58 2,895,722.06 477,297.52	81,995,16 77,523,92 4,471,24	97,545.18 89,987.04 7,558.14	6,647.50 6,222.43 425.07	16,141.37 15,579.59 561.78	182,173.02 175,017.86 7,155.16
	(7,018,04) (6,633,63) (384,41)	(200.00)	0.00	40.00	(1,500.00) (1,318,51) (181,49)	2,609,343,49 2,859,699,55 (250,356.06)	79,182.78 75,708.63 3,474.15	104,175,71 95,863,13 8,212,58	6,049.11 6,180.77 (131.66)	15,997.10 15,481.38 515.72	173,269,65 169,378,08 3,891,57
	(7,018.04) (6,220.39) (697.05)	(200.00) (300.00) 100.00	0.00	40.00 40.00 0.00	(1,500.00)	3,288,935,42 3,409,608.64 (120,673,22)	79,865,94 75,265,84 4,600,10	111,420,56 99,729,10 11,691,46	8,919.30 6,661.05 2,258.25	16,095,15 16,087.33 7.82	161,488.62 162,280.44 (791.82)
	(6,579.00) (6,320.99) (258.01)	(200.00) (300.00) 100.00	0.00	(1,460.00) 40.00 (1,500.00)	(1,471,46) (1,348,56) (122,90)	4,076,619.57 3,330,603.82 746,015.75	74,848.13 76,894.49 (2,046.35)	108,636.13 92,925.29 15,710.84	8,790.41 4;148.65 4,641.76	15,220.67 15,034.98 185.69	154,862.72 152,179.79 2,682.93
	(6,579.00) (6,320.99) (258.01)	(200.00) (300.00) 100.00	0.00	40.00 (1,460.00) 1,500.00	(1,448.90) (1,323.20) (125.70)	4,593,171.86 4,416,305.91 176,865,95	77,394.24 73,982,88 3,411.35	111,696.72 91,934.28 19,762.44	5,663.92 7,38.36 (1,674.44)	15,271.13 15,766.40 (495.27)	159,951.58 158,061.11 1,890.47
_	(9,094.39) (6,287.91) (2,806.48)	(300.00)	0.00	40.00 80.00 (40.00)	(1,413.34) (1,304.84) (108.50)	4,091,499.35 4,401,583.20 (310,083.85)	75,627.89 82,619.85 (6,991.96)	99,593.45 88,345.59 11,247.86	5,907.77 7,107.27 (1,189.50)	14,849.39 16,172.23 (1,322.84)	159,481.27 167,817.68 (8,336.41)
	(8,822.63) (6,320.99) (2,501.64)	(300.00)	0.00	40.00 40.00 0.00	(1,492.72) (1,479.80) (12.92)	3,051,762,68 3,410,507.76 (358,745,08)	73,561,46 80,178.08 (6,616,62)	98,544.82 87,558.85 10,985.97	6,555.73 6,599.50 (43.77)	15,579.72 15,584.27 (4,55)	158,563.59 168,096.17 (9,532.58)
	(8,822.63) (6,320.99) (2,501.64)	(300.00)	0.00	40.00 0.00 40.00	(1,500.00) (1,468.82) (31.18)	2,763,613,71 2,935,003,65 (171,389,94)	78,597.01 84,198,32 (5,601,31)	97,779.67 93,332.98 4,446.69	7,791.73 5,202.22 2,589.51	15,005.19 15,211.35 (206.16)	172,595,00 190,163,80 (17,568,80)
-	(6,533.63) (6,320.99) (312.64)	(300.00) (300.00) 0.00	0.00	40.00	(1,500.00) (1,417.34) (82.66)	3,263,606,35 3,647,427,52 (383,821,17)	81,362.87 90,276.16 (8,913.29)	99,041.76 87,844.45 11,197.31	4,857.14 5,049.62 (192.48)	13,657,90 14,407,76 (749,88)	181,423.83 192,122.25 (10,698.42)
_	(6,633.63) (6,320.39) (312.64)	(300.00) (300.00) 0.00	0.00	40.00 40.00 0.00	(1,474,03) (1,326,24) (147,79)	4,052,141.11 4,012,917.01 39,224.10	84,164.33 85,197.32 (1,032.99)	102,049.60 78,386.12 23,663.48	6,162,35 4,561,94 1,600,41	15,147.51 14,374.52 772.99	193,423.97 193,497.60 (73.63)
-	(6,633.63) (6,320.99) (312.64)	(300.00)	9ERTY 0.00 0.00 0.00 0.00	40.00 40.00 0.00	(1.269.10) (1,164.82) (104.28)	3,718,951.15 4,193,952.76 (475,001,61)	80,760.92 83,530.39 (2,769.47)	NRCES 94,893.79 81,136.47 13,757.32	COAL 6,158.23 5,065.76 1,092.47	16,107.36 14,653.68 1,453.68	191,864.44 194,644.18 (2,779.74)
	454110 REVENUE-RENT FROM CABLE CO ATTACHME TEST YEAR 2010 (6.53 PRIOR YEAR 2009 (6.32 INCREASE/IDECREASE) (31	_EASING 2010 2009 EASE)	454200 REVENUE-RENTAL PERSONAL PROPERTY TEST YEAR 2010 INCREASE/(DECREASE)	CABLE 2010 2009 EASE)	456000 REVENUE-DISCONNECT & RECONNECT FEE TEST YEAR 2010 (1.7 PRIOR YEAR 2009 (1.7 INCREASE/(DECREASE) (1.7	NER RURAL 2010 2009 REASE)	WER-ACCURIDE 2010 2009 3EASE)	555104 PURCHASED POWER-ALLIED RESOURCES TEST YEAR 2010 9- PRIOR YEAR 2009 8- INCREASE/(DECREASE) 1:	555105 PURCHASED POWER-HOPKINS CO COAL TEST YEAR 2019 PRIOR YEAR 2009 INCREASE/(DECREASE)	WER-DOTIKI #3 2010 2009 REASE)	WER-TYSON 2010 2009 REASE)
-	A54110 REVENUE-RENT FROM (TEST YEAR PRIOR YEAR INGREASE/(DEGREASE)	A54120 REVENUE-FIBER LEASING TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	454200 REVENUE-RENTAL PERS TEST YEAR PRIOR YEAR INCREASE(DECREASE)	454300 REVENUE-ERVIN CABLE TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	REVENUE-DISCONNECT TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	555000 PURCHASED POWER RURAL TEST YEAR 2009 INCREASE/(DECREASE)	555101 PURCHASED POWER-ACCURIDE TEST YEAR 2009 INCREASE/(DECREASE)	555104 PURCHASED POWER.AL TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	555105 PURCHASED POWER-H TEST YEAR PRIOR YEAR INCREASE((DECREASE)	555106 PURCHASED POWER-DOTIKI #3 TEST YEAR 2019 PRIOR YEAR 2009 INCREASE/IDECREASE)	565107 PURCHASED POWER-TYSON TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DEGREASE)

	338,727.32 332,889.34 5,837.98	386,874.46 395,544.93 (8,670.47)	24,266.29 32,369.31 (8,103.02)	990,642.16 982,239.66 8,402.50	1,240,296.90 2,710.11 1,237,586.79	444,268.85 404,055.80 40,203.05	101,452.91 0.00 101,452.91	0.00 6,930.40 (6,930.40)	359,895,65 66,226,80 293,668.85	5,640,236.91 5,439,182.47 201,054.44	8,700,741.07 6,867,195.09 1,833,545.98
	27,867.25 23,658.12 4,209.13	37,025.55 30,774,86 6,250.69	1,513.27 1,527.39 (14.12)	80,483.43 70,701.80 9,791.63	110,578.23 0.00 110,578.23	35,315.74 32,598,53 2,717.21	29,006.14 0.00 29,006.14	0.00	32,873.72 14,111,25 18,762.47	484,035.58 440,255.49 43,780.09	499,672.10 534,035.83 (34,363.73)
	27,644,38 26,052.07 1,592.31	33,264,74 34,276.80 (1,012.06)	1,641.24 1,639.86 1.38	79,179.94 76,162.75 3,017.19	113,885.48 0.00 113,885.48	36,244,93 33,478,58 2,766,35	29,411,64 0,00 29,411,64	00.0	36,055,41 13,626,80 22,428,61	484,789.88 418,763.21 66,026.67	595,306.23 573,467.74 21,838.49
	28,933.18 26,123.12 2,810.05	32,054.42 37,429.64 (5,375,22)	1,884.01 2,486.14 (602.13)	81,684,95 82,895,44 (1,201,49)	107,657.39 0.00 107,657.39	35,280.85 32,441.02 2,839,83	28,420.10 0.00 28,420.10	0.00	42,429.60 13,315.88 29,113.72	475,471.13 401,831,84 73,639,29	499,443.00 477,428.75 22,016.25
	29,233,40 26,221,62 3,011.78	35,814.58 34,714,78 1,099,80	2,610.80 2,583.92 26.88	94,292.31 82,618.62 11,673.69	105,697.78 0.00 105,697.78	36,485.17 33,794,60 2,690.57	14,615.03 0.00 14,615.03	0.00	57,322.94 13,253.83 44,069.11	485,758.92 474,367,39 11,391,53	485,928.69 490,933.66 (5,004.97)
_	27, 821.86 26, 991.28 830.56	33,521.35 34,214,94 (693,59)	2,928,99 3,925,48 (996,49)	92,437.16 86,547.52 5,889.64	108,685.22 0.00 108,685,22	36,370,45 33,374,50 2,995,95	0.00	00.0	47,743,80 6,513,42 41,230,38	483,266.13 452,494,51 30,771.62	423,757.35 438,828.37 (15,071.02)
	29,300.20 30,191.14 (890.34)	32,226.73 33,537.72 (1,310.99)	2,860.82 3,508.77 (847.95)	90,245.79 84,039.78 6,205.01	110,114.72	36,581.05 33,001,68 3,579.37	0.00	0.00	39,841.02 5,405.62 34,435.40	482,827.90 460,548.77 22,279,13	748,334.12 552,928.57 195,405.55
	28,384.03 29,570.11 (1,186.08)	31,252.07 34,024,65 (2,772.58)	2,993,10 3,479.12 (486.02)	87,666.07 88,508.61 (842.54)	101,595.95	40,270.12 35,935,26 4,334,86	0.00	0.00	19,807.35 0.00 19,807.35	473,515,29 444,944,37 28,570,92	616,258.56 598,956.84 17,301.72
	29,013.13 29,586.08 (572.95)	36,959,40 30,387,37 6,572,03	1,762.76 3,130.21 (1,367.45)	78,661.55 83,147.28 (4,485.73)	103,482.17	39,795,93 33,026,41 6,769,52	00.0	0.00	14,997,42 0.00 14,997,42	439,025,46 436,260,77 2,764,69	1,051,717.89 562,032.28 489,685.60
	27,561.84 28,902.60 (1,340.76)	24,785.98 32,791.08 (8,005,10)	1,617.77 2,256.26 (638.49)	79,590.54 83,419.81 (3,829.27)	105,037.88 0.00 105,037.88	39,713.34 36,890.86 2,822.48	00.00	0.00 1,352.25 (1,352.25)	15,115.62 0.00 15,115.62	454,171.78 476,111.76 (21,939.98)	1,334,697.32 581,831.82 752,865.50
	27,948.11 30,637,66 (2,689,55)	22,865,37 32,483,34 (9,617.97)	1,401,35 1,591.03 (189.68)	77,890.19 79,439.22 (1,549,03)	107,733.24 740.95 106,992.29	41,786.21 37,623.35 4,162.86	0.00	0.00 1,299.72 (1,299.72)	14,368.34 0.00 14,368.34	465,810.74 475,097.27 (9,286.53)	1,337,096.79 719,556.70 617,540.09
-	27,307.06 27,434.48 (127,42)	26,868.32 30,393.85 (3,525,53)	1,525.61 2,939.20 (1,413.59)	76,247.57 69,867.80 6,379.77	111,653.94 986.25 110,667.69	33,982.79 30,512.91 3,359,88	0.00	0.00 1,324.20 (1,324.20)	24,956,68 0.00 24,956,68	457,872.56 483,054,25 (25,181.69)	551,938.74 723,369.68 (171,430,94)
	27,712.88 27,521.06 191.82	40,235.95 30,515.90 9,720.05	1,526.57 3,301.93 (1,775.36)	72,242.66 94,890.03 (22,647,37)	54,174.90 982.91 53,191.99	32,442.27 31,288.10 1,154.17	0.00 0.00 0.00	0.00 1,331.50 (1,331.50)	14,383.75 14,383.75 0.00 14,383.75	453,691.54 475,452.84 (21,761.30)	556,590.28 613,826.84 (57,236.56)
		VER-ARMSTRONG 2010 2009 EASE)	VER-KMMC L L C 2010 2009 REASE)	555111 PURCHASED POWER-PATRIOT COAL TEST YEAR 2019 PRIOR YEAR 2009 INCREASE((DECREASE)	555112 PURCHASED POWER-SOUTHWIRE TEST YEAR 2019 PRIOR YEAR 2009 INCREASE/(DECREASE)	555114 PURCHASED POWER-VALLEY GRAIN TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(ÜBECREASE)	555116 PURCHASED POWER-ARMSTRONG-EQUALITY TEST YEAR 2010 PRIOR YEAR INGREASE/(DEGREASE)	555117 PURCHASED POWER-DYSON CREEK MINE TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	555118 PURCHASED POWER-ARMSTRONG DOCK TEST YEAR 2010 PRIOR YEAR INCREASE/(DECREASE)	555200 PURCHASED POWER-ALERIS TEST YEAR 2009 PRIOR YEAR 2009 INCREASE//DECREASE)	555300 PURCHASED POWER-DOMTAR TEST YEAR 2010 PRIOR YEAR 2009 INCREASEIDERASE)
	595108 PURCHASED POWER-KBI ALLOYS TEST YEAR PHOR YEAR INCREASE(OEGREASE)	555109 PURCHASED POWER-ARMSTRONG TEST YEAR 2010 PRICH YEAR 2009 INCREASE(DECREASE)	S55110 PURCHASED POWER-KMMC L L C TEST YEAR 2009 PRIOR YEAR 2009 INCREASE/(DECREASE)	555111 PURCHASED POWER-PA TEST YEAR PRIOR YEAR INCHEASE((DECREASE)	555112 PURCHASED POWER-SC TEST YEAR PRIOR YEAR	555114 PURCHASED POWER-VAL TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	555116 PURCHASED POWER-AR TEST YEAR PRIOR YEAR INGREASE(DECREASE)	555117 PURCHASED POWER-DY6 TEST YEAR PRIOR YEAR INCREASE/IDECREASE)	555118 PURCHASED POWER-AR TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	555200 PURCHASED POWER-ALE TEST YEAR PRIOR YEAR INGREASE/(DECREASE)	555300 PURCHASED F TEST YEAR PRIOR YEAR

3,019,857.87 91,508,833.50 (88,488,975.63)	142,692,233.84 34,263,574.51 108,428,659.33	0.00 885.80 (885.80)	37,692.17 61,167.58	3,248,622.47 76,625,951.80 1 (73,377,329.33)	0.00	0.00 (13,485,80) 13,485,80	126,385,110.03 26,756,839.81 99,628,270.22	420,401.24 691,370.74) (270,969,50)	8,557,434.41 8,387,336.78 170,097.63	765,671.73 665,387.04 100,284.69
0.00 5,879,887.49 (5,879,887.49)	11,679,623.13 1,672,304.09 10,007,319.04	0.00 0.00 0.00 0.00	2,311.13 4,182.95 (1,871.82)	0.00 6.223,832.57 (6,223,832.57)	0.00	0.00 0.00 0.00	10,543,630.90 2,020,947.05 8,522,683.85	35,011.47 36,559.33 (1,647.88)	717,659.47 709,695.49 7,963.98	57,170.39 56,803.10
0.00 6.129,634.09 (6,129,634,09)	12,679,922.24 1,793,964.85 10,885,957.39	0.00	4,045.91 4,204.57 (158.65)	0.00 6,225,761.18 (6,225,761.18)	00.0	0.00 00.0	11,169,007.41 2,059,611.36 9,109,396.05	34,374.82 38,828.22 (4,453.40)	722,920.45 713,039.83 9,880.62	54,852.97 39,712.97
0.00 5,717,014.40 (5,717,014.40)	12,044,160.17 2,251,498.47 9,782,651.70	0.00 885.80 (885.80)	4,745.39 4,554.75 190.64	0.00 5,923,019.77 (5,923,019.77)	00'0	00'0	10,471,145.62 2,066,990.71 8,404,154.91	34,396.21 56,564.82 (22,168.61)	716,218.22 695,995.83 20,222.39	56,863.05 39,762.49
0.00 6.137,887.43 (6.137,887.43)	13,026,782.15 2,597,154.88 10,429,627,27	0.00	4,379.33 4,823.98 (444,65)	0.00 5,808,480.79 (5,808,480.79)	0000	00'0	11,349,236.40 2,389,046.49 8,960,189.91	34,873.50 60,209.07 (25,335.57)	724,354.47 714,976.58 9,377.89	65,541.46 61,051.38
0.00 5,794,912.64 (5,794,912.64)	10,978,276.81 4,577,841.89 6,400,434.92	0.00	2,901.71 5,273.46 (2,371.75)	0.00 5,432,701.65 (5,432,701,65)	0.00	0000	10,087,670,93 2,253,590,96 7,834,079,97	35,100,89 59,979,23 (24,878,34)	691,074.75 689,136,43 1,938,32	64,808.48 62,082.37
0.00 6,836,119.36 (6,836,119.36)	12,412,617.33 5,001,949.91 7,410,667.42	0.00	3,078,91 5,623,19 (2,544,28)	0.00 6,226,962,14 (6,226,962,14)	0000	0000	11,353,440,42 2,432,788,86 8,920,651,56	37,116.17 56,938.94 (19,822.77)	714,887.50 706,811.09 8,076,41	65,264.75 62,532,44
0.00 8,795,835.60 (8,795,835.60)	13,317,955.96 2,900,069.45 10,417,886.51	0.00	3,157,23 5,796,98 (2,639,75)	0.00 6,426,486.69 (6,426,486.69)	0,00	0.00 (13,485.80) 13,485.80	11,646,078,64 2,393,538,65 9,252,439,99	34,783,25 58,175,97 (23,392,72)	722,521.85 700,423.33 22,098.52	62,582,68 64,218.88
0.00 8,125,431,59 (8,125,431,59)	12,898,938.57 2,859,716.71 10,039,221.86	0.00	2,471.73 4,928.50 (2,456.77)	0.00 5,949,546.49 (5,949,546.49)	0.00	0.00	10,982,583.13 2,370,769,33 8,611,813,80	34,601.67 62,767.00 (28,165,33)	714,902.85 692,922.22 21,980.63	62,639.99 64,720.96
0.00 8,582,863.98 (8,582,863.98)	12,836,370,31 3,007,175,61 9,829,194,70	00.00	2,505.20 4,863.77 (2,358.57)	0.00 6,295,215.97 (6,295,215.97)	0.00	0.00	11,110,863,33 2,493,977,71 8,616,885,62	35,071,27 69,488,53 (34,417,26)	727,286.40 704,345.88 22,940.52	66,216.06 63,772.85
0.00 8,837,344.62 (8,837,344.62)	12,019,376,89 2,685,193,68 9,334,183.21	0.00	3,346.00 5,106.94 (1,760.94)	0.00 6.585,819.65 (6,585,819.65)	0.00	0.00	10,476,336,00 2,224,850,72 8,251,485,28	34,733.06 62,047.39 (27,314.33)	708,953.70 687,152.87 21,800.83	73,062.92
0.00 9,882,713.63	11,904,309.52 2,513,779.09 9,390,530.43	0.00	2,319.20 5,410.65 (3,091.45)	1,804.15 7,399,664,65 (7,397,860.50)	0.00 0.00 0.00	0.00	10,851,215,97 2,073,932,96 8,777,283,01	35,047.13 63,307.83 (28,260.70)	712,389.05 698,680.74 13,708.31	77,463.54
3,019,857.87 10,788,187.67 (7,768,329.80)	RY 6,893,900,76 2,392,925.88 4,500,974.88	10N ENERGY 0.00 0.00 0.00	O CASTIN 2,430.43 6,397.84 (3,967.41)	3,246,818.32 8,128,460.25 (4,881,641,93)	CAN 0.00 0.00 0.00	TION-ALCAN 0.00 0.00 0.00	6,343,901.28 1,976,695.01 4,387,206.27	35,291.80 66,404.41 (31,112.61)	LARK 684,265.70 674,156,49 10,109.21	EP PLANT 59,205.44 42,080.97
555400 PURCHASED POWER-LEM-CENTURY TEST YEAR 2010 PRIOR YEAR 2009 INGREASE/(DEOREASE)	585401 PURCHASED POWER-BREC.CENTURY TEST YEAR 2010 PRIOR YEAR 2009 INGREASE/(DECREASE)	555403 PURCHASED POWER-CONSTELLATION ENERGY TEST YEAR 2010 0.1 PRIOR YEAR 2009 0.1 INCREASE/(DECREASE) 0.0	555500 PURCHASED POWER—ALCOA AUTO CASTIN TEST YEAR 2019 6.3 PRIOR YEAR 2009 6.3 INCREASE/(DECREASE) (3.5	555600 PURCHASED POWER-LEM-ALCAN TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(()ECREASE)	555601 PURCHASED POWER-CINERGY-ALCAN TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	SSS602 PURCHASED POWER-CONSTELLATION-ALCAN TEST YEAR 2009 NICREASE/(DECREASE)	655603 PURCHASED POWER-BREC-ALCAN TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	555900 PURCHASED POWER. ROLL COATER TEST YEAR 2010 PRIOR YEAR 2009 INCREASE//DECREASE)	555950 PURCHASED POWER-KIMBERLY CLARK TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	555970 POWER COST-MIDWAY MINE & PREP PLANT TEST YEAR 2010 59; PRIOR YEAR 2009 42,
555400 PURCHASED POWER-LI TEST YEAR PRIOR YEAR INCREASE/(DECREASE	555401 PURCHASED POWER-BRE TEST YEAR 20 PRIOR YEAR 20 INGREASE/(DECREASE)	555403 PURCHASED POWER-GG TEST YEAR PRIOR YEAR INCREASE/(DEGREASE)	555500 PURCHASED POWER—# TEST YEAR PRIOR YEAR INGRESSE/(DECREASE)	555600 PURCHASED POWER-LE TEST YEAR PRIOR YEAR INCREASE((DECREASE)	555601 PURCHASED POWER-CI TEST YEAR PRIOR YEAR INCREASE((DECREASE)	555602 PURCHASED POWER-CO TEST YEAR PRIOR YEAR INCREASE((DECREASE)	555603 PURCHASED POWER-BF TEST YEAR PRIOR YEAR INCREASE((DECREASE)	555900 PURCHASED POWER- F TEST YEAR PRIOR YEAR INCREASE(IDECREASE	555950 PURCHASED POWER-KI TEST YEAR PRIOR YEAR INCREASE(DEGREASE)	555970 POWER COST-MIDWAY M TEST YEAR PRIOR YEAR 20

580000 SECOND SE	NO S												, L
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	3.69	0.00	0.00	0.00	0.00	0.00	00.0	0.00	3.69
SB1000 LOAD DISPATCHING & VOLTAGE CONTROL TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	CONTROL 0.00 0.00 0.00	0.00	00.00	00.0	0.00	0.00	0.00	00.0	00.0	00.0	00.00	0.00	0.00
S62000 DISTRIBUTION-EXP-OPS STATION EXP TEST YEAR 2000 INCREASE(DECREASE)	EXP 21,381.29 20,200.90 1,180.39	21,601.19 20,468.07 1,133.12	21,782.21 20,190.15 1,592.06	23,617.38 20,243.95 3,373.43	21,450.86 20,562.32 888.54	23,486.17 21,403.42 2,082.75	24,846.57 20,426.70 4,419.87	25,326,47 19,872,22 5,454,25	26,351.81 21,688.06 4.863.75	24,885.92 21,016,75 3,869.17	25,865.00 20,575.27 5,289.73	27,105.75 21,548.48 5,557.27	287,700.62 248,196.29 39,504.33
BBZZ00 DIST EXP OPR - MICROWAVE SYSTEM TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	2,747.20 4,887.28 (2,140.08)	4,267.38 2,788.32 1,479.06	2,401.35 3,129.63 (728.28)	2,334.22 1,900.23 433.99	3,686.37 4,723.38 (1,037.01)	1,792.86 2,541.40 (748.54)	6,559,53 3,098,01 3,461,52	3,736.29	4,151.36 4,287.54 (136.18)	4,856.56 3,429.22 1,427.34	2,022.97 8,836.62 (6,813.65)	1,799.54 3,564.93 (1,765.39)	40,355.63 45,483.20 (5,127.57)
583000 DISTRIBUTION-EXP-OPS OVERHEAD LINE TEST YEAR 2019 14 PRIOR YEAR 2009 6	AD LINE 144,675.30 91,723.74 52,951.56	154,201.62 104,044,72 50,156.90	154,531.09 133,648.39 20,882.70	175,334.86 78,727.46 96,607.40	159,843.47 116,795.46 43,048.01	135,834,66 51,886,89 83,947.77	132,317.29 117,179.78 15,137.51	101,907.21 (5,837.22) 107,744.43	130,027.99 (25,732.48) 155,780.47	130,404.68 46,379,50 84,025,18	124,640.52 54,186.63 70,453.89	120,091.80 133,114.23 (13,022.43)	1,663,810,49 896,117.10 767,693.39
. 583100 OPERATION OVERHEAD LINES-MAJOR STOR TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	AJOR STOR 0.00 0.00 0.00	0.00	0.00	00.0	00'0	0.00	0.00	0.00	0.00	00'0	0.00	0.00	0.00 0.00 0.00
S83200 OVERHEAD LINE EXP-SPECIAL EQUIPMENT TEST YEAR 2000 IPRIOR YEAR 2009 INCREASE/UDECREASE)	0.00 0.00 0.00 0.00	00.0	0.00	0.00	0.00	00.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
583300 OVERHEAD LINE EXP. PCB INSPECTIONS TEST YEAR 2010 PRIOR YEAR 2009 INGREASE/(DECREASE)	CTIONS 0.00 0.00 0.00	00'0	00.00	0.00	00.0	0.00	0.00	0.00	0.00	00.0	00:00	0.00	00'0
583400 PSC LINE PATROL TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	00'0 00'0	00.0	00'0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
583500 OSMOSE POLE INSPECTION-COOP TEST YEAR 2010 PRIOR YEAR 2009 INCHEASE/(DECREASE)	0.00 0.00 0.00 0.00	00'0 00'0 00'0	00'0	0.00	0.00	0.00 0.00 0.00	0,00	0.00	0.00	0000	00.0	0.00	0.00 00.00
584000 DISTRIBUTION-EXP-OPS-UNDERGROUND TEST YEAR 2009 PRIORY YEAR 2009 INCREASE/(DECREASE)	GROUND 7,213.38 7,141.08 72.30	7,213.38 7,141.08 72.30	7,213.38 6,928.96 284.42	7,213,38 6,928,96 284,42	7,114.68 6,928.96 185,72	7,862,50 6,579.08 1,283.42	7,998.89 7,007.02 991.87	7,998.89 7,007.02 991.87	7,998.89 7,007.02 991,87	7,976.03 7.007.02 969.01	7,976.03 7,007.02 969.01	7,976.03 7,007.02 969.01	91,755.46 83,690.24 8,065.22

	0.00 0.00	00.0	28,562,43 577,565,81 19,419,55 514,716,19 9,142,88 62,649,62	0.00 0.00	0.00 0.00	2,083.86 23,245.88 2,048.76 24,446.04 37,10 (1,200.16)	152,819.78 1,974,324.25 135,080.54 1,782,793.23 17,759.24 191,525.02	0.00 00.00	0.00 0.00 0.00 0.00 0.00 0.00 1200,147,000	00.0 00.0	0.00 0.00
-	0.00	0000	41,236.04 28, 51,442.91 19, (10,206.87) 9,	00.00	0.00	2,083,86 2,046,76 37,10	169,883.99 15, 142,458.34 13 27,425,65 1	0.00	0.00	00.00	0,00 (18,689.99)
	0.00	00.00	47,830.37 57,313.12 (9,482.75)	0.00	0.00	2,083.86 2,046.76 37.10	163,961.12 131,266.14 32,694.98	0.00	0.00 7,500,000 (7,500,000)	00.0	0,00
	0000	0.00	27,060.86 53,922.57 (26,861.71)	00.00	0.00	2,089.83 2,046.76 43.07	161,565.88 130,207,19 31,358,69	00.0	0.00 192,647.00 (192,647.00)	0.00	0.00
	0.00	0.00	51,528.96 24,014.45 27,515,51	0.00	00.0	2,089.83 2,046.76 43.07	152,182.80 90,198.71 61,984.09	0.00	0.00 (13,235.90) 13,235.90	0000	0.00
	0000	00.0	44,496.66 35,531,52 8,965.14	0.00	0000	2,089.83 2,046.76 43.07	164,834.73 148,746.34 16,088.39	0.00	0.00 13,235,90 (13,235,90)	00'0 00'0	0.0
-	0000	00'0	38,817,39 39,779,37 (961,98)	0.00	0000	2,296,65 1,921,76 374,89	194,573.05 175,164.09 19,408.96	00°0 00°0	00.0	0.00	00.0
	00.0	0.00	57,683.39 40,503.36 17,180.03	0.00	00.0	0.00 2,023.96 (2,023.96)	172,304.89 147,710.80 24,594.09	00.0	0.00	00.00	00.0
*****	00.0	0.00	81,286.63 52,407.38 28,879.25	00.0	0.00	2,107.04 2,023.96 83.08	169,412.48 135,580.81 33,831.67	0.00 00.0 00.0	0.00	0.00	00:00
-	00.0	0.00	41,432.85 19,373,96 22,098.89	00.00	0.00	2,107.04 2,023.96 83,08	176,838.94 269,827.57 (92,988.63)	0.00 0.00 0.00	0.00 00.0	0.00	0.00
-	0.00	00.00	63,127.12 60,957.26 2,169.86	0000	0.00	2,107,04 2,085,92 21,12	156,878,53 143,677.07 13,201.46	00°0	00'0 00'0	0.00	00:00
	0.00 0.00 0.00 0.00	0.00	54,502.11 60,050.74 (5,548.63)	1EST 0.00	0.00 0.00 0.00	2,107,04 2,085,92 2,012,2	139,068.06 132,901.63 6,168.43	0.00 0.00 0.00	00.0 00.0 00.0	MBURSEMENT 0.00 0.00 0.00	- 5 <u>2</u>
	584200 UNDERGROUND LINE EXP-SPECIAL EQUIP TEST YEAR 2010 PRIOR YEAR 2009	LUNDERGROUND 2010 2009 EASE)	XP-OPS METERS 2010 2009 3EASE)	1A	SB6200 DISTRIBUTION EXP-METERS-STORM TEST YEAR 2019 PRIOR YEAR 2009 INCREASE/(DECREASE)	B87000 DIST EXP-OPS CONSUMER INSTALLATION TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	588000 DIST EXP-OPS MISCELLANEOUS DIST TEST YEAR 2010 PRIOR YEAR INCREASE/(DECREASE)	588100 DIST EXP-OPS STORM DAMAGE-DISPATCH TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/IDECREASE)	588200 DIST EXP-OPS STORM DAMAGE TEST YEAR 2009 INCREASE(DECREASE)	588210 DIST EXP-OPS STORM-FEMA REIMBURSEMENT TEST YEAR 2019 0 PRIOR YEAR 2009 0 INCREASE/(DECREASE)	590000 DIST EXP-MAIN-SUPERVISION-ENG
	584200 UNDERGROUND LINE EXF TEST YEAR 20 PRIOR YEAR 20 INGREASE/(DECREASE)	S84400 PSC LINE PATROL-UNDERGROUND TEST YEAR 2019 RHICH YEAR 2009 INGREASE(DECREASE)	586000 DISTRIBUTION-EXP-OPS METERS TEST YEAR 2009 PRIOR YEAR 2009 INCREASE(IDECREASE)	586100 DISTRIBUTION EXP-OPS SPEC TEST YEAR 2010 PRIOR YEAR 2009 INCREASE((DECREASE)	586200 DISTRIBUTION EXP-MET TEST YEAR PRIOR YEAR INCREASE((DECREASE)	S87000 DIST EXP-OPS CONSUMEI TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	588000 DIST EXP-OPS MISCELLAI TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	588100 DIST EXP-OPS STORM DA TEST YEAR PRIOR YEAR INCREASE(DECREASE)	588200 DIST EXP-OPS STORM E TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	588210 DIST EXP-OPS STORM-FE TEST YEAR PRIOR YEAR INGREASE/(DEGREASE)	590000 DIST EXP-MAIN-SUPERVISIO

		-	_	-	parent.	-	•			_				
1,000 1,00	P-MAIN-STATION EQUIPMEN	1	27 121 15	22 140 58	29.508.85	25.034.58	39,301,04	18,993.10	27,914.22	. 26,613.66	67,323.04	49,296.40	35,179.21	404,456.09
Colored Colo	FAR 2009 SE/(DECREASE)	37,019.68 (5,020.01)	32,585.33	35,743.44	30,438.48 (929.63)	17,663.93	36,168.77	20,303.68	11,230.41	26,188.42 425.24	22,284,38 45,038.66	72,469.20 (23,172.80)	(17,066.01)	10,115.15
Color Colo	592100 KP-MAIN-SUPERVISORY CONI EAR 2010 YEAR 2009	TROL 4,740.06 12,238.24	18,971.91	13,199.10	6,435.73 7,523.50	4,820.68 8,181.08	10,305.92 8,105.02	6,772.04 7,738.00	10,713.80 4,741.56 5,072.24	14,890.10	7,112.05	8,479.20 7,379.31	26,264.53 9,344.88 16,919.65	132,705.12 102,490.13 30,214.99
Color Colo	ASE/(DECREASE)	(7,498.18)	8,823.04	3,094.95	(1,087.77)	(3,350.40)	2,200.80	(nercos)	417.12					
10 2,700.01 1,500.02 1,50	592200 XP MAIN-MICROWAVE SYSTE		i.	100	C	4 528 47	20 754 08	8.338.61	13,185,78	7,457.05	2,785.26	24,995.77	1,899.03	110,763.25
Color Colo	YEAR 2010 ! YEAR 2009 !ASE/(DECREASE)	5,583.49 2,878.48 2,705.01	5,881.55 6,634.98 (753.43)	7,481.45 4,180.71 3,280.75	15,475.14 (8,582.34)	5,518.23	4,300.42	6,455.03 1,883.58	1,843,68	2,549.27	2,161.08 624.18	3,906.86	5,127.73	61,031.61 49,731.64
1,122, 1	592250 EXPENSE-STATION EQUIP-CLA	18S C									5	00 000	00 000	00 FAC CF
Columbia Columbia	YEAR 2010 ?YEAR 2009 ASE((DECREASE)	2,700.32 2,711.39 (11.07)	2,700.32 2,711.39 (11.07)	2,700.32 2,711.39 (11.07)	2,700.32 2,711.39 (11.07)	2,700.32 2,711.39 (11.07)	2,700.32	2,700.32	2,700.32	2,700.32	2,700,32	2,700.32	2,700.32	32,481.33
1	593000 EXP-MAIN-OVERHEAD LINES													
MANAGE	YEAR 2010 1 YEAR 2009	283,951,28	198,804.96 221,073.07 (22,268,11)	190,702.85 638,376.43 (447,673.58)	227,722.12 (102,294.16) 330,016.28	164,883.48 147,359.12 17,524.36	280,150.47 226,034.29 54,116.18	247,588.23 227,635.89 19,952.34	252,313.82 99,562.20 152,751.62	403,577.74 240,853.08 162,724.66	312,019.41 295,463.50 16,555.91	342,699.10 313,217.97 29,481.13	327,734,04 355,468,58 (27,734,54)	3,232,147,50 2,901,409.80 330,737.70
MANAGE 10	593200													
The control of contr	EXP-MAIN-STORM DAMAGE YEAR 2010	0.00	0.00	0.00	00'0	00'0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Diffe CASS C Control of Cast C Control o	R YEAR 2009 EASE/(DECREASE)	20,914.46	0.00	(347,811.47)	320,135.26	(14,662,40)	5,610.25	(40,629.25)	40,629.25	0.00	(196,223.50)	(79,174.95)	00.00	(333,041.27)
1.10 2.700.32 2.	593250 EXPENSE-OVERHEAD LINE-CL	ASS C							•		1	1	6	070 070
FEAD LINES-FOW FEAD LINES	YEAR 2010 RYEAR 2009 EASE/(DECREASE)	2,700.32 2,711.39 (11,07)	2,700.32 2,711.39 (11.07)	2,700.32 2,711.39 (11.07)	2,700.32 2,711.39 (11.07)	2,711.39	2,700.32 2,711.39 (11.07)	2,700.32 2,711.39 (11.07)	2,700,32	2,700.32	2,700.32	2,700.32	2,020.32	32,481.33 (238.13)
10 176,533.0	593300 TENANCE OF OVERHEAD LINE	S-ROW												
10 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	YEAR 2010 3 YEAR 2009 5ASE/(DECREASE)	176,933.08 354,416.93 (177,483.85)		323,591,88 287,469.80 36,122.08	347,852.28 38,035.10 309,817.18	418,518.06 547,453.70 (128,935.64)	434,619.66 296,867.68 137,751.98	354,405.75 261,346.92 93,058.83	464,654.12 (90,268.17) 554,922.29	524,412.20 98,973.39 425,438.81	377,578.81 304,990.13 72,588.68	349,800.57 206,832.56 142,968.01	325,765.25 389,373.36 (63,608.11)	4,650,302.87 2,995,645.02 1,664,657.85
10 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	593400 IRS/PSC LINE PATROL													6
110 0.00 0.00 0.00 0.00 0.00 0.00 0.00	YEAR 2010 R YEAR 2009	0.00	0.00	00.00	0.00	00.00	0.00	0.00	0.00 598.14 (598.14)	0.00	0.00	0.00	611.93 (611.93)	1,210.07 (1,210.07)
10 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	593500 EXP-MAIN-OVERHD LINES CRI							,						
LINES CREW 55 100 100 100 100 100 100 100	YEAR 2010		0.00	0.00	0.00	00.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LINES CREW 55 LINES CREW 55 LONG 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	EASE/(DECREASE)	00'0	0.00	0.00	0.00	00.00	0.00	00'0	0.00	0.00	0.00	0.00	0.00	0.00
110 0.00 0.00 0.00 0.00 0.00 0.00 0.00	593600 EXP-MAIN-OVERHD LINES CRI	EW 55										C	C	G G
	YEAR 2010 R YEAR 2009	0.00		0.00	0.00	00:0	00.0	0000	0.00	0.00	0.00	00.0	00.0	0.00

								48-					
DIST EXP-MAIN-OH LINES TEMP CREWS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	00.00	00.0	00.0	0.00	0.00
PRIOR YEAR 2009 INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	00:00	00.0	0.00	0.00	0.00	0.00	0.00	00.0	0.00
594000 DIST EXP-MAIN-UNDERGROUND LINES	INES									6	tr ora		327 424 12
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	32,136.28 42,592.65 (10,456.37)	39,895.47 35,102.99 4,792.48	33,316.57 28,033.22 5,283.35	34,086.55 40,207.19 (6,120.64)	28,500.66 29,210.40 (709.74)	26,557.99 32,375.03 (5,817.04)	25,341.24 28,713.68 (3,372.44)	15,804.93 11,003.98 4,800.95	19,126.10 17,432.26 1,693.84	31,365.40 20,726.25 10,640.15	31,477.17 (1,806.46)	33,061.59	349,936,41
595000 S95000 BIST EXP-MAIN-LINE TRANSFORMERS	VERS.												
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	20,342.05 21,308.37 (966,32)	8,958.95 10,533.41 (1,574.46)	20,605.35 16,718,58 3,886,77	18,657.10 33,581.53 (14,924.43)	23,032.92 4,272.16 18,760.76	21,413.20 31,763.50 (10,350.30)	27,396.04 29,958.14 (2,562,10)	2,684.19 1,344.08 1,340.11	46,931.68 6,474.99 40,456.69	14,276.16 10,078.58 4,197.58	10,263.84 8,089.41 2,174.43	9,614.43 10,067.64 (453.21)	224,175.91 184,190.39 39,985.52
596000 DIST EXP-MAIN-ST LIGHTS-SIGNAL	l v												
TEST YEAR 2010 PRIOR YEAR 2009 INGREASE/(DEGREASE)	10,417.77 11,734.12 (1,316.35)	11,882.21 9,876.73 2,005.48	9,693.15 18,476.68 (8,783,53)	11,649.69 17,601.25 (5,951.56)	14,310.61 9,643.06 .4,667.55	26,703.98 10,282.81 16,421.17	13,257.04 16,891.21 (3,634.17)	14,973.60 6,309,65 8,663,95	10,803.59 11,374.00 (570.41)	9,562.99 12,343.30 (2,780.31)	9,102.58 14,410.31 (5,307.73)	8,928.09 10.351.80 (1,423.71)	151,285,30 149,294,92 1,990,38
597000 DIST EXP-MAIN-METERS													- ;
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	28,215.63 17,220.01 10,995.62	40,114.96 18,432.12 21,682.84	10,457,23 16,673.01 (6,215,78)	35,081.49 23,600.32 11,481.17	8,140.86 6,505.04 1,635.82	12,340.59 30,574.33 (18,233.74)	8,305.04 3,169.96 5,135.08	41,293.52 2,053.29 39,230.23	5,623.00 4,870.17 752.83	4,619.49 5,454.94 (835.45)	8,748.66 5,647.19 3,101.47	4,599.03 6,953.58 (2,354.55)	207,539.50 141,163.96 66,375.54
598000 DIST EXP-MISC DISTRIBUTION PL													1
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	12,153.85 10,686,08 1,487.77	18,435.23 10,539.36 7,895.87	14,592.85 13,858.07 734.78	21,637.53 19,059.56 2,577.97	33,657.87 15,636.94 18,020.93	25,584.32 62,428.51 (36,844.19)	17,471.00 12,788.37 4,682.63	24,684,77 9,459,77 15,225,00	17,351.89 28,523.23 (12,171.34)	13,208.89 26,832.79 (13,623.90)	19,162.73 17,652.68 1,510.05	19,579.16 13,875.77 5,703.39	237,520.09 242,341.13 (4,821.04)
901000 CONSUMER ACC EXP-OPS SUPERVISION	RVISION							-					
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	00.0	0.00	0.00	00.00	0.00	00.0	0.00	0.00	0.00	0.00	0.00	00.00	0.00
902000 CONS ACC EXP-OPS ANN METER READING	R READING												
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	0.00	0.00	00.00	00.0	0.00	0.00	0.00	00.0	00.00	00.00	00.0	0.00	0.00
902100 CONSUMER ACC EXP-OPS METER READING	ER READING												- 1-14
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	00:0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00.0	0.00
902220 METER READING-CLASS A													
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	00.0	0.00	0.00	00.0	0.00	0.00	00.00	00.0	00.0	00.0	0.00	0.00	0.00
902230 METER READING-CLASS B													
TEST YEAR 2010 PRIOR YEAR 2009	0.00	0.00	0.00	00.0	00.0	0.00	0.00	0.00	00:0	00:0	0.00	00.0	0.00
INCREASE/(DECREASE)	20.0												

902240 METER READING- CLASS C													
TEST YEAR 2010	0.00	0.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.00	00:0
INCREASE/(DECREASE)	0.00		0.00	00.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0000	0.00
903000 CONSUMER ACC EXP-OPS RECORD-COLLECT)RD-COLLECT												
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	250,991.85 249,861.72 1,130.13	255,545.17 266,227.17 (10,682.00)	241,297.18 214,644.11 26,653.07	243,878.28 226,216.28 17,662.00	228,621.34 223,158.56 5,462.78	296,373.30 274,624.09 21,749.21	241,701.16 200,894.32 40,805.84	228,336.87 195,028.51 33,308.36	252,521.35 235,587.49 16,933.86	249,791.80 241,812.09 7,979.71	230,654.64 235,336,56 (4,681,92)	270,739,34 257,194,34 13,545.00	2,990,452.28 2,820,585.24 169,867.04
903100 CONSUMER ACC EXP-OPS RECORD COLLECT	NED COLLECT												
TEST YEAR 2010 PRIOR YEAR 2009	0.00	00:00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE(DECREASE) 803200	00.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DATA PROCESSING EXPENSE													
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	0.00	00.00	0.00	0.00	4,804.25 0.00 4,804.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,804.25 0.00 4,804.25
903220 BILLING-CLASS A				,									
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE 1009	8.50	11.20	8.36	7.80	8.52	9.03	11.04	9.32	9.89	8.65	8.37	9.46	109.63
	20.0)		200		000	SC'A	2.5	67.7	(1.40)	07.0	(0.20)	0.34	0.57
903230 BILLING-CLASS B												-	
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	12.61 12.75 (0.14)	16.80 17.28 (0.48)	12.53 11.29 1.24	11.70	12.78 12.70 0.08	13.55 12.96 0.59	16.55 11.87 4.68	13.99	12.91 14.84 (1.93)	12.97 12.56 0.41	12.56 12.97 (0.41)	13.37	164.44 154.90 9.54
903240 BILLING-CLASS C													
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	58.86 63.77 (4.91)	84.01 86.40 (2.39)	62.67 56.45 6.22	64.97 58.48 6.49	63.90 59.25 4.65	67.75 56.14 11.61	82.78 55.39 27.39	69.93 49.51 20.42	64.55 69.25 (4.70)	64.86 58.62 6.24	66.97 60.52 6.45	75.72 62.40 13.32	826.97 736.18 90.79
904000 CONSUMER ACC EXP-OPS UNCOLLECT-ACCT	JLECT-ACCT												
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	12,500.00 12,500.00 0.00	12,500.00 12,500.00 0.00	12,500.00 12,500.00 0.00	12,500.00 12,500.00 0.00	12,500.00 12,500.00 0.00	28,500.00 33.641.00 (5,141.00)	14,583.00 12,500.00 2,083.00	14,583.00 12,500.00 2,083.00	14,583.00 12,500.00 2,083.00	14,583.00 12,500.00 2,083.00	14,583.00 12,500.00 2,083.00	14,583.00 12,500.00 2,083.00	178,498.00 171,141.00 7,357.00
904220 BAD DEBT-CLASS A													
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
904230 BAD DEBT-CLASS B													
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	0.00	00.00	0.00	0.00	00.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
904240 BAD DEBT-CLASS C													
TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	0.00	00.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	0.00	9.31 5.11)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		164,649.31 237,864.42 (73,215.11)									
11	0.00	13,571.93 19,158.24 (5,586.31)	0.00	0.00	00.0	0000	00.0	00.0	0.00 0.00 0.00	0.00	0.00
	0.00	12,851.64 18,212.12 (5,360.48)	0.00	00.00	0.00	00.0	0.00	0.00	00.0	0000	0.00
	0.00	10,122.58 15,597.24 (5,474.66)	0.00	0.00	0000	0.00	00.00	00.0	00.0	0.00	00.0
-	0.00	12,995.60 23,929.83 (10,934.23)	0.00	0.00	0.00	0.00	0.00	0000	00.00	0.00	0.00
	0.00	14,318.87 11,585.29 2,733.58	0.00	0.00	0.00	0.00	0.00	00.0	0.00	0.00	0.00
	00.0	15,471.90 26,744.57 (11,272.67)	0000	0.00	00.00	0.00	0.00	0.00	0.00	00.0	0.00
-	0.00	15,145.03 20,318.43 (5,173,40)	00'0	00'0	0.00	00.0	00.0	0.00	0.00	0.00	0.00
	0.00	5,190.15 17,606.03 (12,415.88)	00'0	00.0	00'0	00.0	0.00	0.00	0.00	0.00	0.00
	0.00	13,979,51 20,374,77 (6,395,26)	00:00	00.00	00.0	0000	00.0	0.00	0.00	0.00	00.0
	0.00	13,457.03 19,972.61 (6,515.58)	0.00	00:00	0000	00.00	00.0	0.00	0.00	0.00	00.0
_	0.00	19,375.26 24,041.88 (4,686.62)	0.00	0.00	0000	00.0	00.0	00.0	0.00	0.00	00.0
	0.00	18,169.81 20,323.41 (2,153.60)	0.00	0.00	0000	00.0	00.0	0.00 0.00 0.00	00.0	0.00 0.00 0.00 0.00	0.00 0.00 0.00
	/C AND INFOR. EXP 2010 2009 1SE)	ANCE EXPENSE 2010 2009 ASE)	TEXP-RCS AUDIT 2010 2009 ASE)	EXP-CACS AUDIT 2010 2009 ASE)	TANCE-CLASS A 2010 2009 ASE)	STANCE-CLASS C 2010 2009 EASE)	WATER HEATERS 2010 2009 ASE)	808400 CUSTOMER ASSISTANCE-KEY ACCOUNTS TEST YEAR 2010 PRIOR YEAR 2009 INGREASE/(DECREASE)	NAL ADVERTISING 2010 2009 ECREASE)	909100 INFORMATION & ADVER EXP-RCS PROGRAM TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	909200 INFORMATION & ADV EXP-CACS PROGRAM TEST YEAR 2010 MOTOR YEAR 2009 MOTOR YEAR 2009
	907000 ADMICONSUMER SVC AND INFOR. EXP. TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/OECREASE)	908000 CUSTOMER ASSISTANCE EXPENSI TEST YEAR 2019 INCREASE/IOECREASE)	908100 CUSTOMER ASSIST EXP-RCS AUDIT TEST YEAR 2009 INCREASE(ÜECREASE)	909200 CUSTOMER ASST EXP-CACS AUDIT TEST YEAR 2010 PRIOR YEAR 2009 INCREASE((DECREASE)	908220 CUSTOMER ASSISTANCE-CLASS TEST YEAR 2010 PRIOR YEAR 2009 INGREASE/(DECREASE)	908240 CUSTOMER ASSISTANCE-CLASS TEST YEAR 2010 PRIOR YEAR 2009 INCREASE((OECREASE)	908300 GREC REBATES - WATER HEATER! TEST YEAR 2010 PRIOR YEAR 2009 INGREASE/OEGREASE)	908400 CUSTOMER ASSISTANC TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	909000 INFORMATIONAL ADVERTISING TEST YEAR 2010 PRIOR YEAR 2009 INGREASE/(DECREASE)	909100 INFORMATION & ADVER TEST YEAR PRIOR YEAR	909200 INFORMATION & ADV EXP TEST YEAR THORY PERSON INCREMENTED

	00:0	61.24 (38.75) 99.99	0.00	0.00	0000	69,626.21 68,833.90 792.31	0.00 (326.98) 326.98	14.72 14.32 0.40	22.07 21.47 0.60	111.54 101.91 9.63	1,531,545.45 1,022,750.66 508,794,79
	00.0	0.00	0.00	0.00	00:00	5,591.25 7,273.67 (1,682.42)	00:0	0.97 1.57 (0.00)	1.46 2.35 (0.89)	7.78 10.97 (3.19)	110,541.24 116,053.34 (5,512.10)
	0.00	0.00	0.00	00.0	00.00	4,423.42 6,877.88 (2,454,46)	0.00	1.00 1.50 (0.50)	1.49 2.25 (0.76)	7.98 10.49 (2.51)	109,964.12 104,466.06 5,498.06
	0.00	182.50 0.00 182.50	00.0	0000	00.0	8,036.05 5,235.65 2,800.40	00.0	1.70 1.03 0.67	2.55 1.54 1.01	13.61 7.20 6.41	126,699.95 102,913.55 23,786.40
	0.00	00.0	00.0	00.0	00.0	3,916.89 10,430.08 (6,513.19)	0.00	0.70 2.36 (1.66)	1.05 3.55 (2.50)	5.24 16.55 (11.31)	122,945.44 138,790.44 (15,845.00)
	0.00	0.00	0.00	00.0	00.00	6,328.81 1,931.84 4,396.97	0.00	1.36 0.29 1.07	2.04 0.44 1.50	10.20 2.06 8.14	114,359.77 80,211.39 34,148.38
	00.00	0.00	0.00	0.00	00.00	6,347.52 4,133.13 2,214.39	0.00	1.73 0.99 0.74	2.60 1.48 1.12	13.03 6.92 6.11	140,702.30 98,753.02 41,949.28
	00.00	(121.26) (38.75) (82.51)	00.0	0.00	0.00	7,936.55 5,457.65 2,478.90	0.00	1.46 1.12 0.34	2.19 1.68 0.51	10.93 7.28 3.65	228,471.24 (108,688,07) 337,159.31
-	00.00	0000	0000	0.00	0.00	5,749.34 4,541.51 1,207.83	0.00	1.44 0.97 0.47	2.16 1.46 0.70	10.80 6.82 3.98	105,185.73 94,165.26 12,020.47
	0.00	00.0	00.0	0.00	0.00	8,227.69 4,760.88 3,466.81	0.00	1.46 0.97 0.49	2.20 1.45 0.75	11.00 7.25 3.75	116,393.79 94,217.98 22,175.81
	0.00	0000	00'0	00.0	0.00	6,080.25 3,637.33 2,442.92	0.00 (328.98)	1.33	1.98	9.93 5.40 4.53	128,920.63 90,882.36 38,038.27
-	00.0	00.0	0.00	00.0	0.00	(513.94) 9,547.48 (10,061.42)	0.00	0.11	0.16	0.79 13.13 (12.34)	117,148.62 106.359.48 10,789.14
	ER 0.00	0.00 0.00 0.00	0.00 0.00 0.00	PROGRAM 0.00 0.00 0.00	ATERS 0.00 0.00 0.00	(PENSE 7,502.38 5,006.80 2,495.58	XPENSES 0.00 0.00 0.00 0.00	1.46	2.19 1.57 0.65	10.25 7.84 2.41	ALARY 109,212,62 104,825,85 4,586,77
	ADV - WATER HEAT 2010 2009 EASE)	910000 MISC CUSTOMER SERVICE & INFO EXP TEST YEAR 2019 PRIOR YEAR 2009 INCREASE((DECREASE)	B10100 MISC CUSTOMER SERV EXPENSE-RCS PROG TEST YEAR 2009 INCREASE/(DECREASE)	910200 MISC CUSTOMER SERV EXP-CACS PROGRAM TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	910300 COST AND EXPENSES - WATER HEATERS TEST YEAR 2019 PRIOR YEAR 2009 INCREASE/(DECREASE)	912000 DEMONSTRATING AND SELLING EXPENSE TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	913000 MEMBER AND PUBLIC RELATION EXPENSES TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(OECREASE)	CLASS A 2010 2009 REASE)	AM-CLASS B 2010 2009 ECREASE)	-CLASS C 2010 2009 REASE)	920000 ADM-GEN EXP-OPS-EXECUTIVE SALARY TEST YEAR 2010 PRIOR YEAR INCREASE/(DECREASE)
	909300 INFORMATION & ADV - WATER HEATER TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	910000 MISC CUSTOMER SERVI TEST YEAR PRIOR YEAR INCREASE(DECREASE)	910100 MISC CUSTOMER SERV E TEST YEAR 20 PRIOR YEAR 20 INGREASE/(DECREASE)	910200 MISC CUSTOMER SERV TEST YEAR PRIOR YEAR INCREASE/(DEGREASE)	910300 COST AND EXPENSES - TEST YEAR PRIOR YEAR	912000 DEMONSTRATING AND S TEST YEAR PRIOR YEAR INCREASE((DECREASE)	913000 MEMBER AND PUBLIC RE TEST YEAR 20 PRIOR YEAR 20 INCREASE((DECREASE)	B13220 C & I PROGRAM-CLASS A TEST YEAR 20 PRIOR YEAR 20 INGREASE(DEGREASE)	913230 C & I PROGRAM-CLASS B TEST YEAR 20 PRIOR YEAR 20 INCHEASE/(DECREASE)	913240 C & I PROGRAM-CLASS C TEST YEAR 20 PRIOR YEAR 20 INGREASE/(DEGREASE)	920000 ADM-GEN EXP-OPS-EXEC TEST YEAR PRIOR YEAR INCREASE/(DECREASE)

	0.00	0.00	15,914,38 17,974,50 (2,060,12)	1,198.83 1,155.13 43.70	0.00	13,949.78 14,082.64 (132.85)	1,201.12 798.95 402.17	00.0	25,154,43 33,245,14 (8,090.71)	1,998.56 2,137.19 (138.63)	0.00
	0.00	00.0	905,12 2,316,95 (1,411,83)	61.05 166.88 (105.83)	0.00	1,025.41 1,641.06 (615.65)	108.53 83.43 25.10	0.00	3,277.56 2,440.36 837.20	135.66 159.93 (24.27)	00.0
	0.00	0.00	1,192.96 1,696.61 (503.65)	87.91 113.28 (25.37)	0.00	1,683,37 1,171,87 511,50	109.88 83.47 26.41	0000	1,727.62 2,858.19 (1,130.57)	120.88 187.81 (66.93)	0.00
	0.00	00.0	1,030.54 1,280.41 (249.87)	104.32 80.37 23.95	0.00	1,155.94 573.49 582.45	73.89 51.67 22.22	00.0	853.81 2,190.35 (1,236.54)	95.63 146.38 (50.75)	0.00
	0.00	0.00	1,548.32 2,056.04 (507.72)	119.97 95.07 24.90	0.00	1,156.90 2,275.13 (1,118.23)	112.48 110.08 2.40	00.0	2,254.79	198.71 215.15 (16.44)	0.00
+	0.00	00.0	991.74 390.07 601.67	98.60 15.84 82.76	00.00	857.90 285.40 592.50	91.01 4.75 86.26	0.00	1,781.69	147.89	0.00
+	0.00	0.00	1,280.84 1,345,31 (54,37)	134.02 87.30 46.72	0.00	1,359.51 557.72 801.79	162.46 50.92 111.54	0.00	1,786.78	174.63 98.21 76.42	0.00
+	0.00	0.00	1,011.13 1,985.96 (974.83)	40.87 156.15 (115.28)	0.00	977.95 907.60 70.35	36.33	0.00	1,690.89	122.60 160.26 (37.66)	0.00
1	0.00	0.00	1,099.58 1,004.50 95.08	93.52 63.64 29.88	00.0	652.06 399.98 252.08	52.37 19.09 33.28	0.00	3,558,12 1,696,44 1,861,68	321.71 133.65 188.06	00.00
	0.00	0.00	1,221.23 833.69 387.54	0.00 77.82 (77.82)	00.0	871.32 1,626.05 (754.73)	80.36 74.82 5.54	0.00	2,208.20 6,418.71 (4,210.51)	160.71 427.37 (267.25)	0.00
_	0.00	0.00	1,374.46 1,911.13 (336.67)	123.05 57.54 65.51	00.00	1,739.33 687.85 1,051.48	143.56 25.98 117.58	0.00	1,596.54 3,091.30 (1,494.76)	184.58 102.08 82.50	0.00
_	0.00	0.00	2,035.52 1,277.20 758,32	232.91 141.76 91.15	00.0	1,122.27 3,083.31 (1,961.04)	124.43 182.26 (57.83)	0.00	2,473.37 3,527.35 (1,053.98)	226.53 286.40 (59.87)	0.00
-	0.00	11 1	2,212.84 1,876.63 336.21	102.61 98.48 3.13	0.00 0.00 0.00	1,347.82 893.18 454.64	,SS B 105.82 38.51 67.31		SS C 1,845.06 2,888.25 (1,043.19)	LASS C 109.03 182.93 (73.90)	ASS C 0.00 0.00 0.00 0.00
	920100 ADM-GEN EXPENSE-OPS-STAFF SALARIES TTEST YEAR 2019 PRIORY YEAR 2009	NCREASE/(DECREASE) 920200 ADM-GEN EXPENSE-OPS-GEN OFF SALARY TEST YEAR . 2010 PRIOR YEAR . 2009	INCREASE(IDECKRASE) 920220 DIRECT MANAGEMENT LABOR-CLASS A 2010 TEST YEAR PRIOR YEAR	INCREASE/(DECREASE) 920221 ALLOCATED GEN MANAGEMENT-CLASS A TEST YEAR 2010 201	920222 EMPLOYEE TRAINING & OTHER CLASS A TEST YEAR 1EST YEAR 2009 NRIOR TEST A 2009	920230 DIRECT MANAGEMENT LABOR-CLASS B TEST YEAR 2010 PRIOR YEAR 2008	920231 ALLOCATED GEN MANAGEMENT-CLASS B TEST YEAR 2019 PRIOR YEAR 2009	INCREASE/UECASSES B 920232 EMPLOYEE TRAINING & OTHER CLASS B TEST YEAR 2009 INCREASE/UECASES	920240 DIRECT MANAGEMENT LABOR-CLASS C TEST YEAR 2010 PRIOR YEAR 2009 INCREASIOGCREASE)	920241 ALLOCATED GEN MANAGEMENT-CLASS C TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	920242 EMPLOYEE TRAINING & OTHER-CLASS C TEST YEAR 2010 PRIOR YEAR
	920100 ADM-GEN EXPE TEST YEAR PRIOR YEAR	INCREASE/(DECREASE) 920200 ADM.GEN EXPENSE-OPF TEST YEAR PRIOR YEAR	DIRECT MANAGEMENT L	ALLOCATED TEST YEAR PRIOR YEAR INCREASE(IC	920222 EMPLOYEE T TEST YEAR PRIOR YEAR	DIRECT MANA TEST YEAR PRIOR YEAR	ALLOCATED TEST YEAR	EMPLOYEI EMPLOYEI TEST YEA PRIOR YE	DIRECT N TEST YE PRIOR YE	ALLOCATEC ALLOCATEC TEST YEAR PRIOR YEAR	EMPLOY EMPLOY TEST YE

	00'0 00'0 00'0		12,285.30 141,184,29 9,954,30 144,437.05 2,341,00 (3,242,79)	188.96 1.581.82 115.72 1.783.77 173.24 (211.95)	000 000 000 000	106.78 842.10 36.83 930.48 0 69.85 (88.39)	0000 0000 0000 0000	425.72 3,730.93 1 182.40 3,725.27 7 243.32 5.66	0.00 0.	0 6,901,88 1139,009,32 2,706,08 70,996,87 1 4,195,80 68,842,45	0.00 0.	
	00.0		60 13,833.80 44 15,078.32 84) (1,244.52)	02 24.45 07 168.57 95 (144.12)	0.00 0.00	15.69 76.86 113.77 85.07 (98.09)	0.00 0.00	744.56 56.25 314.31 344.72 430.25 (288.47)	0.00 0.00 0.00 0.00 0.00 0.00	7.04 15,449.80 3.76 3,778.59 3.28 11,671,21	0.00 0.00 0.00 0.00 0.00 0.00	
		0.00	14,279.62 9,934.60 7,706.93 10,640,44 6,572.69 (705,84)	133.54 296.02 133.67 132.07 3.67 163.95	0.00	74.06 161 54.23 76 19.83 85	0.00	345,45 744 228,20 314 117,25 430	0.00	2,651,88 27,033,76 (4,978,60) 23,933,28	0000	
_	0.00	0.00	11,395,54 14,2 11,237,17 7,1 158,37 6,1	98.45 145.84 (47.39)	0.00	54.20 74.01 (19.81)	0.00	243.86 286.20 (44.34)	0.00	6,867.84 (2 3,150.50 2 3,717.34 (4	0.00	
	0.00	0.00	14,306.91 8,019.50 6,287.41	112.56 90.05 22.51	0.00	62.98 44.25 18.73	0.00	264.09 189.44 74,65	0.00	4,072.82 7.810.89 (3,738.07)	0.00	
	0.00	0.00	17,396.50 16,645.28 751.22	183.48 162.97 20.51	00.00	87.99 78.22 77.9	0.00	427.07 340.70 86,37	0.00	25,680.00 10,592.57 15,087.43	0.00	
	0.00	00.00	7,577.29 10,393.56 (2,816.27)	58.30 156.48 (98.18)	0.00	30.25 85.21 (54.95)	00.0	142.67 358.22)\ (215.55)	0.00	3,635.82 3,359.70 276.12	00.0	
_	0.00		12,959,95 12,145,25 814,70	150.15 187.53 0 (37.38)	00.0	85,44 91.70	00.0	3 385.98 416.97 1) (30.99)	0.00	43 6,555.16 43 2,918.38 00 3,636.78	0.00	
_	0.00		8,971.49 13,945.64) (4,974.15)	97.61 169.50 (71.89)	0.00	55.56 93.14 7 (37.58)	00.0	6 256.38 4 354.22 8) (97.84)	0.00	14,461. 4,537. 9,924.	00.00	
_	0.00		9,380.06 13,343.16) (3,963.10)	174.75 152.64 3) 22.11	0.00	70.20 83.47 7) (13.27)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4 300.56 5 329.24 1) (28.68)	0.00 00.00 00.00 00.00	99 4,891.06 78) 3,507.77 37 1,383.29	000 0.00	
	SALARIES 0.00	0.00	8,863.23 15,327.50 (6,464.27)	SA 59.75 178.73 (118.9B)	0.00	37.02 98.79 (61.77)	0.00	138.34 138.34 378.65 (240.31)	0.00	2,653.09 (1,080.78) 3,733.87	E CLEANUP 0.00	WUNICIPAL
	920300 ADM-GEN EXPENSE-OPS-OFFICE SALARIES TEST YEAR 2010	REASE	PENSE 2010 2009 ECREASE)	921220 OFFICE EQUIP/SUPPLIES CLASS TEST YEAR 2019 PRIOR YEAR 2009 INCREASE(DECREASE)	LASS A 2010 2009 ECREASE)	921230 OFFICE EQUIP/SUPPLIES CLASS TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	1 CLASS B 2010 2 2009 DECREASE)	921240 OFFICE EQUIP/SUPPLIES CLASS TEST YEAR 2009 PRIOR YEAR 2009 INGREASE/(DECREASE)	2010 2010 2009 2008	923000 OUTSIDE SERVICES - GENERAL TEST YEAR 2009 PRIOR YEAR 2009 INCREASE(IDECREASE)	923100 OUTSIDE SVCS-DISPOSAL SITE CLEANUP TEST YEAR 2009 INCREASE/IDECREASE)	923200 OUTSIDE SVCS-HAWESVILLE MUNICIPAL
	920300 ADM-GEN EXPI	INCREASE/(DEC	921000 ADM.GEN EXPENSE TEST YEAR PRIOR YEAR INCREASE/(DECREASE	921220 OFFICE EQUIP/GUPPLIES TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	921221 PRINTING CLASS A TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	921230 OFFICE EQUIP/SUPPLIE TEST YEAR PRIOR YEAR INCREASE(DECREASE)	921231 PRINTING CLASS B TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	921240 OPFICE EQUIP/SUPPLIES TEST YEAR PRIOR YEAR INGREASE/(DEGREASE)	921241 PRINTING CLASS C TEST YEAR 20 PRIOR YEAR 20 INCREASE(DECREASE)	923000 OUTSIDE SERVICES - G TEST YEAR PRIOR YEAR	923100 OUTSIDE SVCS-DISPOS TEST YEAR PRIOR YEAR	92320 OUTSIDE SV

	1,575.18 17,711.74 (15,136.56)	3,518.57 7,521.29 (4,002.72)	14,767.42 3,642.24 11,125.18	0.00	0.00	00.00	0.00	10,689.86 10,000.00 689.86	11,697.72 103,152.93 (91,455.21)	0,00 3,584,08 (3,584,09)	0.00 141.61 (141.61)
	76.98 (7,988.55) 8,065.53	881.26 4,097.59 (3,236.33)	729.63 811.05 (81.42)	0.00	00.0	0.00	0.00	0.00	0.00	0.00	0.00
+	(565.41) 84.83 (650.24)	1,501.98 273.02 1,228.96	(1,181.89) 918.51 (2,110.20)	00.0	00.00	00'0	00.0	5,000.00 5,000.00 0,00	708.75 926.10 (217.35)	0000	00.0
	(1,807.37)	728.80 1,894.18 (1,165.38)	4,566.18 714.11 3,852.07	0000	0000	00.0	0.00	0.00	1,220.29 885.59 334.70	0000	0.00
	3,176.14 4,693.01 (1,516.87)	19.64 978.83 (959.19)	1,374.12 79.24 1,294.88	0.00	00.0	00.0	0.00	0.00	2,485.95 749.31 1,736.64	0000	0.00
	77.76 3.066.17 (2,988.41)	42.81 83.06 (40.25)	1,205.11 323.44 881.67	0.00	0.00	0.00	00.0	5,000.00 5,000.00	4.51 1,067.21 (1,062.70)	0.00	0.00
	60.71 1,470.42 (1,409.71)	33.96 11.27 22.69	(988.40) 48.25 (1,034.65)	0.00	0,00	0000	0000	0.00	2,487,86 12,717,90 (10,230.04)	0.00	0.00
	93.04 2.641.49 (2.548.45)	44.62 53.10 (8.48)	2,469.88 231.30 2,238.58	0.00	0000	0.00	0.00	0.00	4,140.71 13,851.90 (9,711.19)	0000	0.00 (0.05) 0.05
	72.34 2,381.67 (2,309.33)	37.54 22.69 14.85	1,459.51 95.38 1,364.13	0.00	0.00	0.00	00.0	0.00	216.55 4,983.07 (4,766.52)	0.00	0.00 45.51 (45.51)
_	(785.09) 4,578.93 (5,364.02)	54.40 13.20 41.20	2,210.73 60.03 2,150.70	0.00	0.00 0.00 0.00	0.00	0000	00.0	216.55 30,560.64 (30,344.09)	0.00 3,583.12 (3,583.12)	0.00 96.15 (96.15)
-	1,108.37 2,030.50 (922.13)	159.09 44.24 114.85	961.69 (68.24 793.45	0.00	0.00	00.00	0.00	689.86 0.00 689.86	216.55 5,681.34 (5,464.79)	0.00	00.0
	58.31 1,700.32 (1,642.01)	28.65 5.65 23.00	1,946.90 22.27 1,924.63	0000	0000	0.00	0.00	00'0	0.00 17,346,46 (17,346,46)	0.00	0.00
	9.40 1,447.44 (1,438.04)	5.82 44.46 (38.54)	21.76 170.42 (148.66)	0.00	0.00	0.00	00.00	00.0	0.00 14,383.41 (14,383.41)	0.00	0.00
	SERVICES CLASS A 2010 2009 3ASE)	SERVICES CLASS B 2010 2009 EASE)	923240 DIRECT OUTSIDE SERVICES CLASS C TEST YEAR 2019 PRIOR YEAR 2009 INCREASE/(DECREASE)	923300 OUTSIDE SVCS-BREC BANKRUPTCY TEST YEAR 2010 PRIOR YEAR 2009 INCREASE(DECREASE)	RANCE 2010 2009 REASE)	AMAGES 2010 2009 REASE)	926000 EMPLOYEE PENSIONS AND BENEFITS TEST YEAR 2010 PRIOR YEAR 2009 INGREASE/(DECREASE)	ANUAL. 2010 2009 REASE)	922000 REGULATORY COMM. EXPENSE TEST YEAR 2009 PRIOR YEAR 2009 INCREASE/(DECREASE)	RATE CASE 2010 2009 SREASE)	ie 2010 2009 CREASE)
	923220 DIRECT OUTSIDE SERVICES TEST YEAR 2010 PRIOR YEAR 2009 INCREASE((DECREASE)	923230 DIRECT OUTSIDE SERVICES TEST YEAR 2009 PRIOR YEAR 2009 INCREASE/(DECREASE)	923240 DIRECT OUTSIDE SERVIC TEST YEAR PRIOR YEAR INGREASE/(DECREASE)	923300 OUTSIDE SVCS-BREC BAY TEST YEAR 20 PRIOR YEAR 20 INCREASE/(DECREASE)	924000 PROPERTY INSURANCE TEST YEAR 24 PRIOR YEAR 24 INCREASE((DECREASE)	925000 INJURIES AND DAMAGES TEST YEAR 20 PRIOR YEAR 20 INCREASE/(DECREASE)	926000 EMPLOYEE PENSIONS AI TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	927000 FRANCHISES-ANNUAL TEST YEAR PRIOR YEAR INCREASE(DECREAS	928000 REGULATORY COMM. EX TEST YEAR PRIOR YEAR INCREASE(DECREASE)	928100 EXPENSE-2004 RATE CASE TEST YEAR 2005 PRIOR YEAR 2005 INGREASE/(DECREASE)	928200 2006 RATE CASE TEST YEAR 20 PRIOR YEAR 20 INCREASE(DECREASE)

	C	0.00	Water	0.00	0.00		0.00		0.00	0.00		0.00			384,219.92 422,698.11 (28,478.19)	 , ;	0.00		0.00		0.00		214,207,54 205,177.84 9,029.70		0.00
	C	0000		00'0	0.00	7	0.00	,	0.00	0,00		0.00	00.0	1	67,433.35 40,518.65 26,914,70	***************************************	00.0		00.00		0.00		13,215.90 17,389.82 (4,173.92)		0.00
-		90.0		0.00	00:00		0.00		0.00	0.00		00.0	00.00		44,114.35 74,063.45 (29,949.10)		00.0		00.00		0.00		16,865,37 12,977.83 3,887.54		0.00
		0.00	200	0:00	00:00		00.00		0.00	0.00		0.00	0.00		37,897.57 49,504.72 (11,607.15)		0.00		00.00		0.00		24,828.26 17,202.27 7,625.99		0.00
		0.00	200	0.00	00.00		0.00		0.00	0.00		0.00	0.00		37,124,36 38,770.33 (1,645,97)		00:00		00.0		0.00		15,725.05 15,726.03 (0.98)		0.00
		0.00	no'n	0.00	00.0		00.00		0.00	00.0		0.00	00'0		38,544,58 9,832,28 28,712,30		00.00		00.00		0.00		12,880.52 20,737.68 (7,857.16)		00.00
		0.00	0.00	0.00	0.00		0.00		0.00	0.00		0.00	0.00		27,436.47 18,406.73 9,029.74		0.00		0.00		0.00		18,548.33 15,849.85 2,698.48		0.00
		0.00	0.00	000	0.00		0.00		0.00	0.00	,	0.00	0.00		50,788.15 41,286,81 9,501,34		00.0		00.0		0.00		35,238.21 27,790.81 7,447.40		0.00
		0.00	0.00	000	0.00		00.0		0.00	0.00		0.00	0.00		7,093.91 29,976.29 (22,882.38)		00.00		00.0		00.00		15,441.86 20,369.55 (4,927.69)		0.00
		0.00	0.00	8	00.0		0.00		0.00	0.00		0.00	0.00		30,598.19 39,298.87 (8,700.68)		00.0		00.00		0.00		13,458.09 17,033.87 (3,575.78)		0.00
		0.00	00.00	8	00.0		0.00		0.00	0.00		0.00	0.00		(21,070.59) 30,912.57 (51,983.16)		0.00		00.00		0.00		16,522.62 13,377.53 3,145.09		0.00
		0.00	00.00	6	00.0		00.0		0.00	0.00		0.00	0.00		33,101.78 26,786,61 6,315,17		0.00		00.00		0.00		13,750.84 13,478.96 271.88		0.00
		0.00	0.00	c c	0.00		0.00	on on	0.00	00.00	w	00.0	0.00		41,157.80 23,340.80 17,817.00	NGY	0.00	& CAP CR	0.00		0.00		17,732.49 13,243.64 4,488.85		0.00
	ASS A	2010 2009	(EASE)	LASS B	2009 (EASE)	CLASS C	2010	KEASE)	2010	REASE)	930100 GENERAL ADVERTISING EXPENSES	2010	REASE)	EXPENSES	2010 2009 REASE)	& COMMUNITY AGENGY	2010 2009 REASE)	930203 GENERAL EXPENSE-ANNUAL MTG & CAP CR	2010 2009 :REASE)	NSE-OTHER	2010 2009 REASE)	930210 DIRECTORS FEES & EXPENSES	2010 2009 SREASE)	930220 ADVERTISINIG GENERAL-CLASS A	2010 2009
	928220 PSC EXPENSE-CLASS A	TEST YEAR 20 PRIOR YEAR 20	INCREASE/(DECF	928230 PSC EXPENSE-CLASS B	IESI YEAK PRIOR YEAR 2009 INCREASE/(DECREASE)	928240 PSC EXPENSES-CLASS C	TEST YEAR 20 PRIOR YEAR 20	INCREASE/(DECREASE) 928300 EVDENSE CASE #2006.00494	TEST YEAR 20	INCREASE/(DEC)	930100 GENERAL ADVEF	TEST YEAR	INCREASE/(DEC	MISC, GENERAL EXPENSES	TEST YEAR PRIOR YEAR INCREASE((DEC	930201 DUES ASSOC. &	TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	930203 GENERAL EXPE	TEST YEAR 20 PRIOR YEAR 20 INCREASE/(DECREASE)	930204 GENERAL EXPENSE-OTHER	TEST YEAR 20 PRIOR YEAR 20 INCREASE/(DECREASE)	930210 DIRECTORS FEE	TEST YEAR 20 PRIOR YEAR 20 INCREASE/(DECREASE)	930220 ADVERTISINIG C	TEST YEAR 20 PRIOR YEAR 20

7,335,45 7,946,99 (611,54)	00'0	3,944,11 4,382,01 (437,90)	2,033.32 0.00 2,033.32	17,170.46 17,506.52 (336.06)	633,385.06 588,526.19 64,858.87	0.00	628.67 513.54 113.13	3,284,96 351,29 2,933,67	6,261.52 937.41 5,324.11
1,282.59 682.41 600.18	0.00	724.76 297.01 427.75	0000	2,889.66 1,470.95 1,418.71	52,270,46 54,763.03 (2,492,57)	0.00	30.88 73.44 (42.56)	54.90 36.72 18.18	68.62 70.38 (1.76)
(231.15) 1,084.67 (1,315.82)	0.00	(116.77) 830.33 (947.10)	0000	(603.19) 2,515.89 (3,119.08)	44,451.70 53,057.08 (8,605.38)	00.0	33.79 57.37 (23.58)	42.24 42.27 (0.03)	46.46 95.12 (48.66)
1,821.69 776.78 1,044.91	0.00	996.47 452.06 544.41	00.00	4,581.97 1,848.62 2,733.35	44,772.95 58,095.24 (13,322.29)	00.0	37.08 45.57 (8.49)	1,321,32 29,30 1,292,02	1,700.52 83.00 1,617.52
473.68 748.72 (275.04)	00.00	255.42 397.06 (141.64)	0.00	1,191.45 1,670.95 (479.50)	47,689.73 54,880.02 (7,190.29)	0000	84.15 37.31 46.84	819.30 43.20 776.10	1,892.64 84.44 1,808.20
211.74 388.25 (176.51)	0000	114.58 197.04 (82.46)	0.00	553.81 767.25 (213.44)	46,278.09 34,778.48 11,499.61	00:0	63.02 7.02 56.00	727.14 2.11 725.03	1,940.64 16.14 1,924.50
580.97 461.79 119.18	0.00	325.03 226.92 98.11	2,033.32 0.00 2,033.32	1,363.02 971.49 391.53	49,593.24 44,686.37 4,906.87	0.00	46.82 48.38 (1.56)	56.75 28.22 28.53	61.00 54.43 6.57
866.86 770.40 96.48	00.0	415.71 369.76 45.95	0.00	2,017.78 1,510.54 407.24	61,496.49 56,586.51 4,929.98	0.00	19.26 63.31 (44.05)	17.12 29.99 (12.87)	57.78 64.98 (7.20)
382.09 759.02 (376.93)	0000	198.27 413.32 (215.05)	0.00	934.99 1,737.59 (802.50)	55,954.13 41,322.04 14,632.09	0.00	48.74 20.63 28.11	27.28 6.19 21.10	167.65 43.32 124.33
559.65 853.16 (293.51)	0000	266.21 417.18 (150.97)	0.00	1,202.60 1,897.01 (694.41)	61,700.53 39,305.89 22,394,64	0000	46.40 33.33 13.07	40.60 32.05 8.55	81.20 183.32 (407.12)
(42.43) 513.17 (555.60)	0.00	(24.15) 281.98 (306.13)	0.00	(111.45) 1,072.44 (1,183.89)	56,595.80 40,761.40 15,834.40	0.00	55.93 26.54 29.39	65.25 11.98 53.27	83.89 47.08
758.30 489.79 268.51	00.00	372.62 267.84 104.78	00.0	1,595.24 1,056.47 538.77	56,260.38 44,118.44 12,141.94	0.00	105.76 55.98 49.78	56.50 71.97 (15.47)	102.86
671.44 418.83 252.61	00.00	415.96 231.51 184.45	0.00	1,554.58 887.32 667.26	56,321,56 46,191,59 10,129,87	0.00	54.84 44.66 10.18	56.55 17.29 39.26	58.26 82.11
SS A 2010 2009 ASE)	IERAL-CLASS B 2010 2009 ASE)	CLASS B 2010 2009 REASE)	SE-OTHER 2010 2009 EASE)	CLASS C 2010 2009 SREASE)	Z010 Z009 EEASE)	E RADIO SYSTEM 2010 2009 REASE)	JNDS CLASS A 2010 2009 REASE)	UNDS CLASS B 2010 2009 REASE)	NDS - CLASS C 2010 2009
930221 OTHER A & G CLASS A TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	930230 ADVERTISING GENERAL-CLASS B TEST YEAR 2010 PRIOR YEAR 2009 INCREASE/(DECREASE)	930231 OTHER A & G CLASS I TEST YEAR PRIOR YEAR INGREASE/(DECREASE)	930240 GENERAL EXPENSE-OTHER TEST YEAR 2009 PRIOR YEAR 2009 INCREASE((DECREASE)	930241 OTHER A B CLASS C TEST YEAR PRIOR YEAR INCREASE/(DECREASE)	935000 MAINT OF GENERAL PLANT TEST YEAR 2019 PRIOR YEAR 2009 INCREASE((DECREASE)	935100 MAINT OF MOBILE RADIO SYSTEM TEST YEAR 2009 INCREASE/(DECREASE)	935220 BUILDINGS/GROUNDS CLASS A TEST YEAR 2019 PRIOR YEAR 2009 INCREASE/(DEGREASE)	935230 BUILDINGS/GROUNDS CLASS B TEST YEAR 2010 PRIOR YEAR 2009 INGREASE/DECREASE)	935240 BUILDING/GROUNDS · CLASS C TEST YEAR 2010 PRIOR YEAR 2009

2011 RATE APPLICATION 1 Provide the following information for each item of electric property or plant held for 2 Item 10) future use at the end of the test year: 3 **Description of Property** 4 a. Location 5 b. Date Purchased 6 c. 7 Cost d. Estimated Date to be Placed in Service 8 e. Brief Description of Intended Use 9 f. Current Status of Each Project 10 g. There is no electric property or plant held for future use at the end of the test 12 Response a - g) 13 year. 14 15 Steve Thompson Witness) 16 17 18 19 20 21

		2	011 RATE .	APPLICA	TION			
1								
2	Item 11)	List all non-utility pro	operty, related	d property to	axes, and th	e accounts v	here amou	nts are
3	recorded for	the test period. Include	a description	of the prop	erty, the dat	te purchased,	and the cos	st.
4								
5	Response)	Item 11, page 2 of 2,	contains the a	ibove refere	nced inform	nation.		
6								
7	Witness)	Steve Thompson						
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KENERGY CORP. 2011 RATE APPLICATION NON-UTILITY PROPERTY

ACCOUNT	DESCRIPTION	6/30/2010 COST	 CUMULATED PRECIATION	RELATED PROPERTY TAXES	EXPENSE ACCOUNT
121.000	Surge Protectors	\$49,205.02	\$ (34,029.20)	\$ 69.88	416.600
121.100	Home Security CPU's	\$ 2,847.32	\$ (2,847.32)	\$ 1.87	417.105
121.200	Lifegard Units	\$ 3,617.30	\$ (3,617.30)	\$ -	417.105
121.300	Point-to-Point Fiber Service Assets	\$ 8,962.33	\$ (4,795.41)	\$ -	417.106
121.400	Wireless Internet Service Assets	\$49,973.20	\$ (49,825.79)	\$ 91.61	417.107

1			20	D11 RATE A	APPLICATI	ON				
2	Item 12)	Provide	all studies,	including a	ll applicable	workpapers,	that are	the	basis	0
3	jurisdictional	plant allo	cations and ex	rpense accour	nt allocations.	•				
4										
5	Response)	There we	ere no jurisdio	ctional plant a	nd expense al	locations mad	e.			
6										
7	Witness)	Steve Th	nompson							
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		2011 RATE APPLICATION		
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2	Item 13)	Provide Kenergy's current bylaws. Indicate any changes to the bylaws since Kenergy's		
3	most recent g	general rate case.		
4				
5	Response)	Since the most recent Case No. 2008-00323, the bylaws have been amended several		
6	times. See Item 13, pages 2 - 25 for the above information.			
7				
8	Witness)	Sanford Novick		
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Kenergy Bylaw Amendments June 2008 – May 2009

June 10, 2008

Article I, Section 3 was amended with the additional language in bold print.

Article I, Section 3. Purchase of Electric Energy. Each member shall, as soon as electric energy shall be available, purchase from the corporation all electric energy used on the premises specified in this application for member, and shall pay therefor monthly at rates which shall from time to time be fixed by the Board of Directors; provided however, that the Board of Directors may limit the amount of electric energy which the Corporation shall be required to furnish to any one member and a member may purchase less than all electric energy used on the premises if permitted by applicable tariff.

Article II, Section 4. Notice of Members' Meetings. Removed *Kentucky Living Magazine* as a means of publication of notice of an annual or special meeting of the members.

Article II, Section 6. Quorum. Changed the number of members constituting a quorum from 200 to 50.

Article III, Section 7. Removal of a Director by Members. Amended to require a petition signed by at least ten percent (10%) of the members eligible to vote in the director's district rather than ten (10%) of the total membership. Removed language stating the charge shall be considered by members at the next annual meeting or at a specially called meeting.

Article VII, Section 1. Evidence of Membership. A certificate of membership shall not be issued.

Section 2. Membership Fees. No membership shall be permitted (the word issued was replaced with the word permitted) for less than the membership fee fixed in these bylaws, nor until such membership fee has been fully paid.

Article VIII, Section I. Heading amended from "Interest on Dividends on Capital Prohibited" to "Interest or Dividends on Capital Prohibited".

Article VIII, Section 2. Added language stating the capital credited to the account of each patron shall be assignable only with approval of the board of directors.

The last paragraph in Article VIII, Section 2, was moved to become Article I, Section 9 and reads as follows: The members of the Corporation, by dealing with the Corporation, acknowledge that the terms and provisions of the Articles of Consolidation and bylaws shall constitute and be a contract between the Corporation and each member, and both the Corporation and the members are bound by such contract, as fully as though each member had individually signed a separate instrument containing such terms and provisions.

Article VIII, new paragraph added as Section 4 to read as follows:

Section 4. Recovery of Delinquent Amounts Owed: Upon retiring capital credits allocated to a patron or former patron, the corporation may recoup, offset, or set off any delinquent amount owed to the Corporation by the patron or former patron, including any compounded interest and late payment fee, by reducing the amount of retired capital credits paid to the patron or former patron by the amount owed.

Article XVI. Amended to state that bylaws may be altered, amended, or repealed at any regular or special meeting by the affirmative vote of not less than two-thirds (2/3) of all the directors eligible to vote rather than two-thirds (2/3) of all the directors.

XVII. Rules of Order. Replaced Robert's Rules of Order with The Standard Code of Parliamentary Procedure, also known as Sturgis Rules of Order.

July 8, 2008

Article V, Section 2. Election and Term of Office. Amended to clarify that the limitation on terms shall not apply to the office of Assistant Secretary.

May 12, 2009

Article III, Section 6. Vacancies. New language states that directors appointed by the board to fill an unexpired director's term would serve for the remainder of the unexpired term of the vacancy being filled. Previous language stated that the director would serve until the next annual meeting of the members or until their successors shall have been elected and shall have qualified.

BYLAWS OF

KENERGY CORP.

6402 OLD CORYDON ROAD - HENDERSON, KENTUCKY 42420

The purpose of KENERGY CORP. (hereinafter "Corporation") is to make electric energy available to its members at the lowest cost consistent with sound economy and good management and to provide other services to its members as permitted by law.

ARTICLE I

Members

Section 1. Qualifications. Any person, corporation or legal entity automatically becomes a member of the Corporation by making a written application for membership, paying the membership fee hereinafter specified and receiving electric service from the Corporation. Membership in the Corporation automatically terminates at such time as service is discontinued.

A husband and wife may jointly become a member by making an application for joint membership.

Section 2. Membership Fee. The membership fee in the Corporation shall be Five Dollars (\$5.00).

Section 3. Purchase of Electric Energy. Each member shall, as soon as electric energy shall be available, purchase from the corporation all electric energy used on the premises specified in his application for membership, and shall pay therefor monthly at rates which shall from time to time be fixed by the Board of directors; provided however, that the Board of Directors may limit the amount of electric energy which the Corporation shall be required to furnish to any one member and a member may purchase less than all electric energy used on the premises if permitted by applicable tariff. It is expressly understood that amounts paid for electric energy in excess of the cost of service are furnished by members as capital and each member shall be credited with the capital so furnished as provided in these bylaws. Each member shall pay to the Corporation such minimum amount per month regardless of the amount of electric energy consumed, as shall be fixed by the Board of Directors from time to time. Each member shall also pay all amounts owed to the Corporation as and when the same shall become due and payable.

Section 4. Non-liability for Debts of Corporation. The private property of the members of the Corporation shall be exempt from execution for the debts of the Corporation and no member shall be individually liable or responsible for any debts or liabilities of the Corporation solely by reason of being a member.

Section 5. Expulsion of Members. The Board of Directors of the Corporation may, by the affirmative vote of not less than two-thirds (2/3) of the members thereof, expel any member who shall have violated or refused to comply with any of the provisions of the Articles of Consolidation of the Corporation or these bylaws or any rules or regulations adopted from time to time by the Board of Directors. Any member so expelled may be reinstated as a member by the vote of the Board of Directors or by a vote of the members at any annual or special meeting of the members. The action of the members with respect to any such reinstatement shall be final.

Section 6. Withdrawal from Membership. Any member of the Corporation may withdraw from membership upon payment in full of all of the debts and liabilities to the Corporation and upon compliance with and performance of such terms and conditions as the Board of Directors may prescribe.

Section 7. Transfer and Termination of Membership. Membership in the Corporation and a certificate representing the same shall not be transferable, except as hereinafter otherwise provided, and upon the death, cessation of existence, expulsion, or withdrawal of a member the membership of such member shall thereupon terminate. Termination of membership in any manner shall not release the member from the debts or liabilities of such member to the Corporation.

A membership may be transferred by a sole member jointly to himself or herself and his or her spouse, as the case may be, upon the written request of such member and compliance by such husband and wife jointly with the provisions hereof. Such transfer shall create a joint membership and shall be recorded on the books of the Corporation.

When a membership is held jointly by a husband and wife, upon the death of either such membership shall be deemed to be held solely by the survivor with the same effect as though such membership had been originally issued solely to him or her, as the case may be, and the joint membership certificate may be surrendered by the survivor and upon the recording of such death on the books of the Corporation the certificate may be reissued to and in the name of such survivor; provided,

however, that the estate of the deceased shall not be released from any membership debts or liabilities to the Corporation.

Section 8. Member Resource Committee, Commercial Resource Committee and Industrial Resource Committee.

- (a) It shall be the duty of the board of directors to appoint a Member Resource Committee for each district, each committee to be composed of at least five (5) and a maximum of ten (10) members residing in the district. The appointment of a husband and wife who have a joint membership shall constitute the appointment of one member to the committee and the husband and wife shall have only one vote on all committee matters.
- (b) It also shall be the duty of the board of directors to appoint a Commercial Resource Committee composed of one representative from each of the commercial and small industrial members that are: (1) not eligible to have a representative serve on the Industrial Resource Committee and (2) in the top 100 revenue accounts during the 12 months prior to having a representative serve on the committee. The Commercial Resource Committee may include representatives of up to 30 commercial and small industrial members.
- (c) It also shall be the duty of the board of directors to appoint an Industrial Resource Committee composed of one (1) representative from each large industrial member. A large industrial member shall have contract demand of at least 1000 kw.
- (d) No officer or member of the board of directors shall be appointed a member of the above three (3) committees. The purpose of these committees shall be to foster good relations between the Corporation and its members. The Member Resource Committee and the Industrial Resource Committee also shall be responsible for nominating directors as provided in Article III, Section 3 of these bylaws. The board of directors shall adopt guidelines which shall include nomination procedure for the two (2) committees responsible for nominating directors, duration of appointments and method of voting.

Section 9. Contractually Bound. The members of the Corporation, by dealing with the Corporation, acknowledge that the terms and provisions of the Articles of Consolidation and bylaws shall constitute and be a contract between the Corporation and each member, and both the Corporation and the members are bound by such contract, as fully as though each member had individually signed a separate instrument containing such terms and provisions.

ARTICLE II

Meetings of Members

Section 1. Annual Meetings. The annual meeting of the members shall be held on such date in each year as annually fixed by the board of directors. The annual meeting shall be held at such place in a county served by the Corporation as the board may designate.

Section 2. Special Meetings. Special meetings of the members may be called by the chairman, by at least five (5) directors or upon a written request signed by at least ten percent (10%) of all of the members, and it shall thereupon be the duty of the secretary to cause notice of such meeting to be given as hereinafter provided. Special meetings of the members may be held at any place within the counties served by the Corporation as specified by the board of directors in the notice of the special meeting.

Section 3. Presiding Officer. The chairman, or a person designated by the chairman, shall act as chairman and preside at each annual or special meeting of the members.

Section 4. Notice of Members' Meetings. Notice of an annual or special meeting of the members shall be given by mail or by publication in at least one issue of all newspapers of general circulation in the Corporation's service area. The notice shall be mailed or published at least five (5) days and not more than thirty (30) days before the date fixed for the meeting. The notice shall state the place, date and hour of the meeting and, in case of a special meeting, the purpose or purposes for which the meeting is called. In the case of a joint membership, notice given to either husband or wife shall be deemed notice to both members.

Section 5. Failure to Receive Notice. The failure of any member to receive any such notice of an annual meeting or special meeting of the members shall not invalidate any action which may be taken by the members at any such annual or special meeting.

Section 6. Quorum. At least fifty (50) of the members present in person shall constitute a quorum for the transaction of business at all meetings of members. In case of a joint membership, the presence at a meeting of either husband or wife, or both, shall be regarded as the presence of one member. If less than a quorum is present at any meeting, a majority of those present may adjourn the meeting without further notice.

Section 7. Voting.

- (a) Each member shall be entitled to one (1) vote and no more on each matter submitted to a vote of the members. Ajoint membership shall be entitled to one (1) vote; if a husband and a wife do not have a joint membership, the nonmember spouse may not vote for the member spouse. The election of directors shall be by mail ballot as provided in Article III, Section 4 of these bylaws. All other matters shall be voted on at a meeting of the members or by mail ballot as determined by the board of directors, unless these bylaws specify the manner of voting. If a matter is voted on at a meeting, the question shall be decided by a majority of the members present. Proxy voting shall not be permitted.
- (b) Only members whose membership results from electric energy being furnished in a particular district may vote for a director to be elected from that district ("district director"). If the member is furnished electric energy by the Corporation in more than one district, then the member shall be eligible to vote in the district of largest consumption during the 12 month period immediately preceding the election; provided that such member shall be permitted to vote in the district of the member's primary residence upon written request. Only large industrial members (contract demand of at least 1000 kw) may vote for an industrial director. Large industrial members shall not be permitted to vote for a district director. The vote of a large industrial member shall be cast by the highest ranking local official of that member or his designee.

Section 8. Member Placing Proposal on Agenda. Any legitimate proposal, as determined by the board, may be placed on the agenda of the annual meeting by any member filing the proposal with the secretary not less than 120 days prior to the meeting. If the proposal requires a vote of the members, the board of directors shall decide whether it shall be voted on by the members at the annual meeting or shall be voted on by mail ballot.

Section 9. Order of Business. The order of business at the annual meeting of the members, and so far as possible at all other meetings of the members, shall be essentially as follows:

- 1. The chairman, or designee, shall ascertain the presence of a quorum
- 2. Reading of the notice of the meeting and proof of the due publication or mailing thereof, or the waiver of notice of the meeting, as the case may be
- 3. Reading of unapproved minutes of previous meetings of the members and the taking of necessary action thereon or the waiver of such reading
- 4. Presentation and consideration of, and acting upon, reports of officers, directors, and committees

- 5. Report on election of directors and results of any other voting by mail ballot or by members present and voting at the meeting
- 6. Unfinished business
- 7. New business
- 8. Adjournment

ARTICLE III

Directors

Section 1. General Powers. The business and affairs of the Corporation shall be managed by a board of directors which shall exercise all of the powers of the Corporation except such as are by law or the Articles of Consolidation or by the bylaws conferred upon or reserved to the members.

Section 2. Qualifications; Election and Term of Office.

(a) Each director elected from a district must be a member of the Corporation and a resident of the district from which he or she is elected, and must remain a resident of such district during the term of office. Each director elected as an industrial director shall be a resident of a county, all or a portion of which is located within the territory served by the Corporation. The industrial director shall be a member or the employee of a member that has contract demand of at least 1000 kw. These requirements shall continue to apply during a director's term in office.

When a membership is held jointly by a husband and wife, either one, but not both, may be elected director. A former employee of the Corporation shall not be eligible to become a director until employment has been terminated for five (5) consecutive years. A director must have legal capacity to enter into a binding contract.

No employee of the Corporation shall be a director during the term of such employment. No member of the immediate family of an employee of the Corporation shall serve as a director of the Corporation during the term of such employment. For purposes of this requirement, the "immediate family" of an employee is defined as (i) parent, child, spouse, sibling, step-parent, step-child, mother-in-law, father-in-law, son or daughter-in-law, aunt, uncle, grand-parent, or grandchild, niece, nephew, and (ii) any person who is living in the same household as the employee.

(b) The Corporation shall have eleven (11) members of the board of directors. Ten (10) of the directors shall be elected from districts which shall be determined by the board of directors and each one shall be referred to as a "district director." One director shall be elected by large industrial

members having contract demand of at least 1000 kw and shall be referred to as "industrial director." The right to increase or decrease the number of directors and to change the number or boundaries of districts shall at all times be reserved in the board.

- (c) Beginning with the annual meeting of the members of the Corporation in the year 2002 district directors from Districts 2, 7 and 10 shall be elected for one year, district directors from Districts 1, 3 and 5 shall be elected for two (2) years and district directors from Districts 4, 6, 8 and 9 shall be elected for three (3) years. As terms expire the successor district directors shall be elected for three (3) years terms.
- (d) Beginning with the annual meeting of the members of the Corporation in the year 2002 there shall be elected one industrial director for a term of three (3) years. As a term expires a successor industrial director shall be elected for a three (3) year term.
- (e) All directors, except those elected to fill an unexpired term caused by vacancy, shall be elected by members of the Corporation as set forth in Article II, Section 7(b). Directors shall be elected by mail ballot as hereinafter provided.
- (f) Retiring directors may, at the discretion of the board, serve as director emeritus. A director emeritus may participate in board meetings, but shall have no voting privilege.

Section 3. Nominations; Credentials and Election Committee.

- (a) The Member Resource Committees and the Industrial Resource Committee each shall appoint a nominating committee of at least three members which shall prepare and post at the principal office of the Corporation not less than 120 days before the annual meeting a list of nominations for directors.
- (b) Also, any fifteen (15) or more members may make other nominations of eligible persons for district director and any five (5) or more large industrial members may make other nominations of eligible persons for industrial director. Such nominations shall be by signed written petition and shall be submitted to the Corporation not less than 110 days prior to the annual meeting. The Secretary shall post the names of persons nominated by petition at the same place where the list of nominations made by the nominating committees is posted. Only members eligible to vote in a district are authorized to sign a petition nominating a member from that district, and only those eligible to vote in an industrial director election are authorized to sign a petition nominating a person for industrial director. Directors shall be elected only from nominations by committee or by petition as above set out.

(c) If any election for director is contested, the board of directors shall forthwith appoint a Credentials and Election Committee consisting of three (3) members who shall be responsible for verifying the signatures on the petition, validating the election results and performing such other acts as may be determined by the board of directors. Members of this committee shall not come from a district in which an election is being held, or from a large industrial member if an industrial director is being elected, and no member of the board of directors shall be appointed to this committee. Persons nominated by petition shall be notified promptly regarding the validity of the petition. Each nominee for a vacancy that is contested shall be entitled to appoint one (1) member who is neither on the committee nor a board member to serve as an observer of the acts of the committee in counting the votes and validating the election results.

Section 4. Election of Directors.

(a) Ballot. Ballots shall be in the form approved by the board of directors and shall be marked "Official Ballot." A separate ballot shall be prepared by the Corporation for each district director election and for the industrial director election only if the election is being contested. The order of appearance of the candidates' names shall be determined by a drawing. The ballot shall be prepared so that it clearly indicates the district from which a director is being elected with the list of candidates appearing under each such district. The ballot shall note that the member should mark same for only one (1) candidate in each district. Write-in voting shall not be permitted.

The ballot shall not be prepared in such a manner to make it possible to determine the identity of the member voting it. The ballot shall state that in order for it to be valid and counted, it must be received at the principal office of the Corporation, or any service center, by mail or personal delivery, prior to 4:30 PM three (3) business days preceding the annual meeting of the members.

- (b) Candidate's Resume and Picture. At least 105 days prior to the annual meeting each candidate in a contested election may furnish to the Corporation a resume of background and qualifications and a recent picture of the candidate. These (or an edited version) shall be furnished to the members along with the ballots.
- (c) Eligibility for Voting; Mailing of Ballots to Members. All members in good standing 30 days prior to the annual meeting shall be eligible to vote. Ballots shall be mailed to each member eligible to vote not more than 30 nor less than 20 days prior to the date set for the annual meeting. Upon presentation by a member of an affidavit certifying that said member did not receive a

ballot by mail, a duplicate ballot shall be provided to the member; the affidavit shall be presented in person by the member at the corporation's head-quarters or at any service center.

(d) Voting and Returning of Ballots. To be valid and counted ballots must be received at the principal office of the Corporation, or any service center, by mail or personal delivery, prior to 4:30 PM. three (3) business days preceding the annual meeting date. The Corporation shall keep all ballots received in a secure place.

(e) Counting Ballots. The Credentials and Election Committee shall meet at 9:00 o'clock AM. two (2) business days prior to the date set for the annual meeting for the purpose of counting the ballots. As the ballots are counted, the validity of each ballot shall be determined. Any member of the Committee may challenge a ballot and a ballot may be disqualified by a majority vote of the Committee.

The following shall not be counted:

- (1) Unmarked ballots
- (2) Ballots marked for more than one (1) candidate for any one (1) vacancy
- (3) Ballots other than the official ballot mailed
- (4) Ballots arriving late

The following may be counted:

- (1) Ballots on which the mark is not in the place provided, but the intention of the voter is shown
- (2) Ballots on which there is an erasure or change of intention shown, but it does not appear that the ballot has been tampered with and the intention of the voter is shown
- (f) Certification of Results; Commencement of Term. The Credentials and Election Committee shall by the signature of a majority of its members certify the number of votes received by each candidate in a contested election. The candidate for director in each district and the candidate for industrial director receiving the highest number of votes as certified by the Committee shall be the person elected. If the highest number of votes are received by more than one (1) candidate, the Committee shall, at a meeting at a time and place to be fixed by them, at which due notice shall have been given to the candidates tying with the highest number of votes, cause the candidates or their representatives, or in the absence of a candidate or a representative, the chairman of the Committee to draw for the office, and the person drawing the slip marked "elected" shall be the person so elected

Candidates in uncontested elections shall automatically be deemed elected. The results of the elections, both contested and uncontested, shall be reported to the members by the chairman of the Committee at the annual meeting; provided that if a Credentials and Election Committee has not been appointed because of lack of a contested election, the results shall be announced by the board chairman or his designee. Successful candidates shall take office at the next regular monthly meeting of the board of directors.

Section 5. Removal of Directors for Absence. Any board member who is absent from three (3) consecutive regular meetings of the board, unless excused by the affirmative vote of a majority of the other board members, shall be deemed to have vacated his or her office. After declaring the vacancy to exist, the remaining board members shall proceed to fill the vacancy.

Section 6. Vacancies. Vacancies occurring in the board of directors may be filled by a majority vote of the remaining directors and a director thus elected shall serve for the remainder of the unexpired term of the vacancy being filled. A member elected as district director to fill a vacancy must reside in the same district as the director whose office is being succeeded.

Section 7. Removal of a Director by Members. Any member may bring charges for cause against a director by filing them in writing with the secretary, together with a petition signed by at least ten percent (10%) of the members eligible to vote in the director's district, requesting the removal of such director by reason thereof. If the director is the industrial director the petition shall be signed by a majority of the large industrial members. The charge shall be considered by the members at the next annual meeting or at a specially called meeting. The director against whom such charges have been brought shall be informed in writing of the charges previous to the meeting and shall have an opportunity at the meeting to be heard in person or by counsel and to present evidence; and the person or persons bringing the charges shall have the same opportunity.

By a majority vote of the members present at the meeting when the charges are considered, the question of such removal shall be submitted to the members within ninety (90) days following said meeting by mailing a ballot to each member setting forth the question of such removal so that it may be answered "Yes" or "No," and the ballots shall be required to be returned within fifteen (15) days after they are mailed. The ballots shall be counted by three (3) impartial members appointed by the board for this purpose.

If the question of removal is voted in the affirmative, the vacancy shall be filled in accordance with Article III, Section 6 of these bylaws.

Section 8. Fees and Expenses. By resolution of the board of directors a fixed sum and expenses of attendance, if any, may be allowed for attendance at each meeting authorized by the board of directors. Except in emergencies, no director shall receive compensation for serving the Corporation in any other capacity.

Section 9. Rules and Regulations. The board of directors shall have power to make and adopt such rules and regulations, not inconsistent with law, the Articles of Consolidation of the Corporation, or these bylaws, as it may deem advisable for the management, administration, and regulations of the business and affairs of the Corporation.

Section 10. Accounting System and Reports. The board of directors shall cause to be established and maintained a complete accounting system, which, among other things, shall be subject to applicable laws and rules and regulations of any regulatory body. The board shall also after the close of each audit or fiscal year cause to be made by a certified public accountant a full and complete audit of the accounts, books, and financial condition of the Corporation as of the end of such fiscal year.

ARTICLEIV

Meetings of Directors

Section 1. Regular meetings. A regular meeting of the board of directors shall be held monthly at such time and place as the board of directors may provide by resolution. Such regular monthly meetings may be held without notice other than such resolution fixing the time and place thereof.

Section 2. Special Meetings. Special meetings of the board of directors may be called by the Chairman or any three (3) directors. The person or persons authorized to call special meetings of the board of directors may fix the time and place for the holding of any special meeting of the board of directors called by them. Special meetings of the board of directors may be held at any place within the counties served by the Corporation as specified by the board of directors in the notice of the special meeting.

Section 3. Meetings by Telephone or Similar Communica-tions. Any or all directors may participate in any regular or special meeting by, or conduct the meeting through the use of, any means of communication by which all directors participating may simultaneously hear each other

during this meeting. A director participating in a meeting by this means shall be deemed to be present in person at the meeting.

Section 4. Notice. Notice of the time, place and purpose of any special meeting of the board shall be given at least two (2) days previous thereto, by written notice, delivered personally, mailed, or sent by facsimile, or other electronic means to each director at his or her known address. If mailed, such notice shall be deemed to be delivered when deposited in the United States mail so addressed, with postage thereon prepaid. The attendance of a director at any meeting shall constitute a waiver of notice of such meeting, except in case a director shall attend a meeting for the express purpose of objecting to the transaction of any business because the meeting shall not have been lawfully called or convened.

Section 5. Quorum. A majority of the board of directors shall constitute a quorum for the transaction of business at any meeting of the board of directors, provided that if less than a majority of the directors is present at said meeting, a majority of the directors present may adjourn the meeting from time to time without further notice.

Section 6. Manner of Acting. The act of the majority of the directors present and voting at a meeting at which a quorum is present shall be the act of the board of directors.

ARTICLE V

Officers

Section 1. Number. The officers of the Corporation shall be a Chairman, Vice Chairman, Treasurer, Secretary, and Assistant Secretary and such other officers as may be determined by the board of directors from time to time. The Assistant Secretary is not required to be a member of the board of directors. The offices of Secretary and of Treasurer may be held by the same person.

Section 2. Election and Term of Office. The officers shall be elected, by ballot, annually by and from the board of directors at the first meeting of the board of directors held after each annual meeting of the members. If the election of officers shall not be held at such meeting, such election shall be held as soon thereafter as conveniently may be. Each officer shall hold office until the first meeting of the board of directors following the next succeeding annual meeting of the members, or until a successor shall have been duly elected and shall have qualified, subject to the provisions of these bylaws with respect to the removal of officers.

A person shall not be eligible to hold the same office after three (3) consecutive one year terms; however, the eligibility shall be restored following one year's absence from said office. This limitation on terms shall not apply to the office of Assistant Secretary.

Section 3. Removal. Any officer or agent elected or appointed by the board of directors may be removed by the board of directors whenever in its judgment the best interests of the Corporation will be served thereby.

Section 4. Vacancies. Except as otherwise provided in these bylaws, a vacancy in any office may be filled by the board of directors for the unexpired portion of the term.

Section 5. Chairman. The Chairman shall:

- (a) Preside at all meetings of the members and of the board of directors.
- (b) Sign, with the Secretary, documents which shall have been authorized by resolution of the board of directors, and may sign any deeds, mortgages, deeds of trust, notes, bonds, contracts, or other instruments authorized by the board of directors or by these bylaws, or shall be required by law to be otherwise signed or executed; and
- (c) In general perform all duties incident to the office of chairman and such other duties as may be prescribed by the board of directors from time to time.

Section 6. Vice Chairman. In the absence of the Chairman, or in the event of his inability or refusal to act, the Vice Chairman shall perform the duties of the Chairman, and when so acting, shall have all the powers of and be subject to all the restrictions upon the Chairman and shall perform such other duties as from time to time may be assigned by the board of directors.

Section 7. Secretary. The Secretary shall perform or cause to be performed the following:

- (a) Keep the minutes of the members and the board of directors in one or more books provided for that purpose;
- (b) Assure that all notices are duly given in accordance with these bylaws or as required by law;
 - (c) Be custodian of the corporate records and of the seal of the Corporation;
- (d) Have general charge of the books of the Corporation in which a record of the members is kept;

- (e) Keep on file at all times a complete copy of the Corporation bylaws containing all amendments thereto, which copy shall always be open to the inspection of any member; and
- (f) In general perform all duties incident to the office of Secretary and such other duties as from time to time may be assigned by the board of directors.

Section 8. Assistant Secretary. In the absence of the Secretary or in the event of the Secretary's inability or refusal to act, the Assistant Secretary shall perform the duties of the Secretary, and when so acting shall have the powers of and be subject to all of the restrictions upon the Secretary, and shall further perform such other duties as from time to time may be assigned by the board of directors.

Section 9. Treasurer. The Treasurer shall perform or cause to be performed the following:

- (a) The safekeeping and security of all funds and securities of the Corporation;
- (b) Receive and give receipts for moneys due and payable to the Corporation from any source whatsoever, and deposit all such moneys in the name of the Corporation in such bank or banks as shall be selected in accordance with the provisions of these bylaws; and
- (c) All the duties incident to the office of Treasurer and such other duties as from time to time may be assigned by the board of directors.

Section 10. President and Chief Executive Officer. The board of directors shall appoint a person as President and Chief Executive Officer who may be, but who shall not be required to be, a member of the Corporation. The President and Chief Executive Officer shall serve at the pleasure of the board and shall perform such duties as the board of directors may from time to time direct.

Section 11. Bonds of Officers. The board of directors may require the Treasurer or any other officer of the Corporation charged with responsibility for the custody of any of its funds or property, to give bond in such sum and with such surety as the board of directors shall determine. The board of directors in its discretion may also require any other officer, agent, or employee of the Corporation to give bond in such amount and with such surety as it shall determine.

Section 12. Reports. The officers of the Corporation shall submit, or cause to be submitted, at each annual meeting of the members reports covering the business of the Corporation for the previous fiscal year and showing the conditions of the Corporation at the close of such fiscal year.

ARTICLE VI

Contracts, Checks, and Deposits

Section 1. Contracts. Except as otherwise provided in these bylaws, the board of directors may authorize any officer or officers, agent or agents to enter into any contract or execute and deliver any instrument in the name and on behalf of the Corporation, and such authority may be general or confined to specific instances.

Section 2. Checks, Drafts, etc. All checks, drafts, or other orders for the payment of money, and all notes, bonds, or other evidences of indebtedness issued in the name of the Corporation shall be signed by such officer or officers, agent or agents, employee or employees of the Corporation and in such manner as shall from time to time be determined by resolution of the board of directors.

Section 3. Deposits. All funds of the Corporation shall be deposited from time to time to the credit of the Corporation in such bank or banks as the board of directors shall select.

ARTICLE VII

Evidence of Membership; Fees

- Section 1. Evidence of Membership. A certificate or other written evidence of membership shall not be issued.
- Section 2. Membership Fees. No membership shall be permitted for less than the membership fee fixed in these bylaws, nor until such membership fee has been fully paid.

Section 3. Withdrawal or Termination of Membership. In case of withdrawal or termination of membership in any manner, the Corporation shall repay to the member the amount of the membership fee paid by him, provided, however, that the Corporation shall deduct from the amount of the membership fee the amount of any debts or obligations owed by the member to the Corporation.

ARTICLE VIII

Nonprofit Operation; Capital Credits

Section 1. Interest or Dividends on Capital Prohibited. The Corporation shall at all times be operated on a cooperative nonprofit basis for the mutual benefit of its members. No interest or dividends shall be paid or payable by the Corporation on any capital furnished by its patrons.

Section 2. Patronage in Connection With Furnishing Electric Energy. In furnishing of electric energy, the Corporation's operations shall be so conducted that all patrons, members, and nonmembers alike, will through their patronage furnish capital for the Corporation. In order to induce patronage and to assure that the Corporation will operate on a nonprofit basis, the Corporation is obligated to account on a patronage basis to all its patrons, members and nonmembers alike, for all

amounts received and receivable from the furnishing of electric energy in excess of operating costs and expenses properly chargeable against the furnishing of electric energy. All such amounts in excess of operating costs and expenses at the moment of receipt by the Corporation are received with the understanding that they are furnished by the patrons, members, and nonmembers as capital. The Corporation shall credit to a capital account for each patron all such amounts in excess of operating costs and expenses. The books and records of the Corporation shall be set up and kept in such a manner that at the end of each fiscal year the amount of capital, if any, so furnished by each patron is clearly reflected and credited in an appropriate record. The capital account of any patron shall have the same status as though it had been paid to the patron in cash in pursuance of a legal obligation to do so and the patron had then furnished the Corporation corresponding amounts for capital.

Provided, however, any net loss or negative margin which the Corporation may sustain in any fiscal year from its entire operations, including both operating and nonoperating margin, insofar as permitted by law, may be carried forward to succeeding fiscal year or years and deducted from the net margin for any fiscal year of the Corporation from its entire operation, including both operating and nonoperating margin, until such net loss or negative margin is entirely dissipated. The Capital allocated to the patrons as provided in the first paragraph of this section of the bylaws for any fiscal year shall be the amount remaining after there has been deducted any loss for previous fiscal year or years as herein provided.

In the event of dissolution or liquidation of the Corporation, after all outstanding indebtedness of the Corporation shall have been paid, outstanding capital credits shall be retired without priority on a pro rata basis before any payments are made on account of property rights of members. If, at any time prior to dissolution or liquidation, the board of directors shall determine that the financial condition of the Corporation will not be impaired thereby, the capital then credited to patrons' accounts may be retired in full or in part. The board of directors may retire capital credits attributable to any prior fiscal year without giving priority to capital first received and credited.

Capital credited to the account of each patron shall be assignable only with approval of the board of directors. In the event that a nonmember patron shall elect to become a member of the Corporation, the capital credited to the account of such nonmember patron may be applied by the Corporation toward the payment of a membership fee on behalf of such nonmember patron.

Provided, however, that the board of directors shall have the power to adopt rules providing for the separate retirement of that portion ("power supply portion") of capital credited to the accounts of patrons which corresponds to capital credited to the account of the Corporation by an organization furnishing electric service to the Corporation. Such rules shall:

- (a) Establish a method for determining the power supply portion of capital credited to each patron for each applicable fiscal year
- (b) Provide for separate identification on the Corporation's books of a power supply portion of capital credited to the Corporation's patrons
- (c) Provide for appropriate notifications to patrons with respect to their accounts, and
- (d) Preclude a general retirement of the power supply portion of capital credited to patrons for a fiscal year until the payment therefor is actually received from the power supplier.

Notwithstanding any other provisions of these bylaws, the board of directors, at its discretion, shall have the power at any time upon the death of any member who is a natural person, if the legal representatives of such decedent's estate shall request in writing that the capital credited to any such patron from such service to be retired prior to the time such capital would otherwise be retired under the provisions of these bylaws, to retire capital credited to any such patron immediately upon such terms and conditions as the board of directors acting under policies of general application, and the legal representative of such patron's estate shall agree upon; provided, however, that the financial condition of the Corporation will not be impaired thereby.

Section 3. Patronage Refunds in Connection With Furnishing Other Service. In the event that the Corporation should engage in the business of furnishing goods or services other than electric energy, all amounts properly chargeable against the furnishing of such goods or services shall, insofar as permitted by law, be prorated annually on a patronage basis and returned to those patrons, members, and nonmembers alike, from whom such amounts were obtained.

Section 4. Recovery of Delinquent Amounts Owed. Upon retiring capital credits allocated to a patron or former patron, the Corporation may recoup, offset, or setoff any delinquent amount owed to the Corporation by the patron or former patron, including any compounded interest and late payment fee, by reducing the amount of retired capital credits paid to the patron or former patron by the amount owed.

ARTICLE IX

Waiver of Notice

Any member or director may waive, in writing, any notice of meetings required to be given by these bylaws. In case of joint membership, a waiver of notice signed by either husband or wife shall be deemed a waiver of notice of such meeting by both joint members.

ARTICLEX

Encumbering or Disposing of Property

Section 1. Encumbering Property. The board of directors, without authorization by the members, shall have full power and authority to authorize the execution and delivery of a mortgage or mortgages upon, or the pledging or encumbering of any or all of, the property, assets, rights, privileges, licenses, franchises, and permits of the Corporation, whether acquired or to be acquired, and wherever situated, as well as the revenues and income therefrom, upon such terms and conditions as the board of directors shall determine, to secure any obligation of the Corporation.

Section 2. Disposing of Property. The board may sell any of the following property without authority from the members:

- (a) Property that is not necessary in operating and maintaining the system, but sales of such property shall not in any one year exceed ten percent (10%) in value of all the property of the corporation other than merchandise and property acquired for resale;
 - (b) Services and electric energy;
 - (c) Property acquired for resale; and
 - (d) Merchandise.

ARTICLE XI

Indemnification of Directors, Officers, Employees and Agents;

Liability of Directors to Corporation

Section 1. Indemnification of Directors. Each person who was or is made a party or is threatened to be made a party to or is otherwise involved in any threatened, pending, or completion action, suit or proceeding, whether civil, criminal, administrative or investigative (hereinafter a "proceeding"), by reason of the fact he or she, or a person of whom he or she is a legal representative, is or was a director, or while a director, serves or served at the Corporation's request as a director, officer,

partner, trustee, employee or agent of another foreign or domestic corporation, partnership, joint venture, trust, employee benefit plan or other enterprise, shall be indemnified and held harmless by the Corporation to the fullest extent authorized by the Kentucky Business Corporation act, as the same exists or may hereafter be amended (but in the case of any such amendment, only to the extent that such amendment permits the Corporation to provide broader indemnification rights than the Kentucky Business Corporation Act permitted the Corporation to provide prior to such amendment), against all expenses, liability and loss (including attorneys' fees, judgments, fines, ERISA excise taxes or penalties, and amounts paid or to be paid in settlement) actually and reasonably incurred or suffered by such director in connection with any such proceeding. Such indemnification shall continue as a director who has ceased to be a director and shall inure to the benefit of the director's heirs, executors and administrators. Except with respect to proceedings to enforce rights to indemnification by a director, the Corporation shall indemnify any such director in connection with a proceeding (or part thereof) initiated by such director only if such proceeding (or part thereof) was authorized by the board of directors of the Corporation. The right to indemnification conferred in this Article shall be a contract right.

Section 2. Advance of Expenses. The corporation shall pay for or reimburse the actual and reasonable expenses incurred by a director who is a party to a proceeding in advance of final disposition of the proceeding if the director furnishes the Corporation:

(a) a written affirmation of the director's good faith belief that the director's conduct met the standard of conduct described in Kentucky Revised Statutes 271B.8–510 or successor provisions; and

(b) a written undertaking, executed personally or on the director's behalf, to repay any advances if it is ultimately determined that the director is not entitled to indemnification for such expenses under this Article or otherwise. The undertaking must be an unlimited general obligation of the director but need not be secure and may be accepted without reference to the director's financial ability to make repayment.

Section 3. Indemnification of Officers, Employees, and Agents. The Corporation shall indemnify and advance expenses to officers to the same extent as directors, and may indemnify employees or agents who are not directors or officers to the extent permitted by the Articles of Consolidation, the Bylaws, or by law.

Section 4. Insurance. The Corporation may purchase and maintain insurance, at its expense, on behalf of an individual who is or was a director, officer, employee, or agent of the Corporation or who, while a director, officer, employee, or agent of the Corporation, is or was serving at the request of the Corporation as a director, officers, or domestic corporation, partnership, joint venture, trust, employee benefit plan, or other enterprise, against liability asserted against or incurred by him or her in such capacity or arising from his status as a director, officer, employee, or agent, whether or not the Corporation would have power to indemnify him or her against the same liability under this Article.

Section 5. Liability of Directors to Corporation. No director of the corporation shall be personally liable to the corporation or its members for monetary damages for breach of his or her duties as a director, except for liability (i) for any transaction in which the director's personal financial interest is in conflict with the financial interests of the corporation or its members, or (ii) for acts or omissions not in good faith or which involve intentional misconduct or are known to the director to be a violation of law, or (iii) for any vote for or assent to an unlawful distribution to members or other conduct prohibited under KRS 271B.8–350, or (iv) for any transaction from which the director derived an improper personal benefit. If the general corporation laws of Kentucky are amended after the effective date of this Article to authorize corporate action further limiting the personal liability of directors, then the liability of a director of the corporation shall be limited to the fullest extent permitted by such general corporation laws as so amended. Any repeal or modification of this Article by the members of the corporation shall not adversely affect any right or protection of a director of the corporation existing at the time of such repeal or modification.

ARTICLE XII

Fiscal Year

The fiscal year of the Corporation shall begin on the first day of January of each year and end on the thirty-first day of December of the same year.

ARTICLEXIII

Membership in Other Organizations

The Corporation may become a member of or purchase stock in any other organization without obtaining approval of the members.

ARTICLE XIV

<u>Seal</u>

The corporate seal of the Corporation shall be in the form of a circle and shall have subscribed thereon the name of the Corporation and words "Corporate Seal, Kentucky."

ARTICLE XV

Location of Headquarters

The headquarters of the Corporation shall be located at 6402 Old Corydon Road, Henderson, Kentucky 42420.

ARTICLE XVI

Amendments

These bylaws may be altered, amended, or repealed at any regular or special meeting by the affirmative vote of not less than two-thirds (2/3) of all the directors eligible to vote, provided the notice of such meeting shall have contained a copy of the proposed alteration, amendment, or repeal. If notice of the meeting is not required (see Article IV, Section 1) then notice of the meeting at which the vote will be taken, containing a copy of the proposed alteration, amendment or repeal, shall be given at least 10 days prior to such meeting.

ARTICLE XVII

Rules of Order

Parliamentary procedure at all meetings of the members, of the board of directors, of any committee provided for in these bylaws, and of any other committee of the members or board of directors which may from time to time be duly established shall be governed by the most recent edition of The Standard Code of Parliamentary Procedure, also known as Sturgis Rules of Order, except to the extent such procedure is otherwise determined by law or by the Corporation's Articles of Consolidation or bylaws.

As adopted July 1, 1999, and as amended August 7, 2001, December 3, 2002, January 11, 2007, June 10, 2008, July 8, 2008, and May 12, 2009

KENERGY CORP. RESPONSE TO THE COMMISSION'S FIRST DATA REQUEST FOR INFORMATION

2011 RATE APPLICATION

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Provide Kenergy's equity management plan. Indicate when the current plan was Item 14) adopted and identify any changes made in the plan since the year utilized as the test year in Kenergy's last rate case. Provide a five-year analysis of the amount of capital credits refunded to members under the plan and indicate the amounts related to general retirements and special retirements (i.e., estates of deceased patrons).

Kenergy's capital management policy is shown as Item 14, page 2 of 2. This policy has Response) been in place since the inception of Kenergy on July 1, 1999, and the most recent board approval was on April 8, 2008. The only change made since the inception of Kenergy was to add the last sentence in Section A and the word shall to replace should in the last sentence of Section B. The annual amount of capital credits refunded to members for the previous five years are:

13		General Retirements	Estates of Deceased Patron	s <u>Total</u>
14	2005	\$2,385,182	\$180,791	\$2,565,973
15	2006	\$ 760,420	\$126,432	\$ 886,852
16	2007	-0-	\$123,066	\$ 123,066
17	2008	-0-	\$144,451	\$ 144.451
18	2009	-0-	\$172.389	\$ 172.389
19	Jan. – June 2010	-0-	\$ 73,471	<u>\$ 73,471</u>
20		<u>\$3,145,602</u>	<u>\$820,600</u>	<u>\$3,966,202</u>

Sanford Novick and Steve Thompson Witnesses)

KENERGY POLICY NO. 115 CAPITAL MANAGEMENT POLICY

OBJECTIVE

The objective of the capital management policy is prudent equity and debt capital management.

POLICY STATEMENTS

A. Equity and Debt Capital Levels

The corporation should strive to maintain a minimum equity to total capital ratio of 30% and a maximum of 40% (excluding wholesale power supplier capital credits). "Total capital" shall include equity and debt capital.

B. Equity Capital Retirement

The corporation should strive to retire equity capital on a systematic basis, assuring equitable treatment for all members. These retirements should benefit the maximum number of members, and at the same time avoid jeopardizing the financial security of the corporation. The early retirement of capital credits to estates of deceased customers shall be on a discounted basis.

C. Debt Capital

The corporation should explore and take advantage of all debt capital sources, seeking always to mitigate risks associated with debt capital by utilizing interest rate and debt composition strategies. The approved debt limit, defined as original loan amount, is \$250,000,000.

D. Long-Range Financial Forecast

Management should develop and update as needed a ten-year financial forecast incorporating specific recommendations for achieving to the maximum possible extent the objectives of this policy and all other corporate strategies.

Approved: 3-5-02 Revised: 4-8-08

KENERGY CORP. RESPONSE TO THE COMMISSION'S FIRST DATA REQUEST FOR INFORMATION

2011 RATE APPLICATION

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Witness) Sanford Novick

Item 15) Provide Kenergy's written policies on the compensation of its attorneys, auditors, and all other professional service providers. Include a schedule of fees, per diems, and other compensation in effect during the test year. Include all agreements, contracts, memoranda of understanding, and any other documentation that explains the nature and type of reimbursement paid for professional services. Indicate if any changes occurred during the test year, the effective date of these changes, and the reason for these changes.

Response) Attached as Item 15, pages 2–6 of 39, is the policy on legal representation and use of attorneys adopted by the board on May 11, 2004. The attorney engagement letters effective January 1, 2009 and 2010 are shown in Item 15, pages 7–12 of 39. The hourly fee during 2009 and 2010 was \$135.00. (Health insurance is also provided.) Item 15, pages 13–19 of 39, are the engagement letters for the 2007-2009 and 2010-2012 annual financial audits. Item 15, pages 20-29 of 39, is the engagement letter for the Savings and Retirement Plan for 2007-2010. Rate design and cost of service work is performed by JDG Consulting LLC at an hourly rate of \$190.00 as shown on pages 30-32 of 39. Please refer to Item 34 for additional information relating to test year expenses for professional services. Item 15, pages 33-35 of 39 are agreements for engineering professional services for the three-year construction work plan (RW Beck, Inc.), sectionalizing studies (Distribution System Solutions, Inc.), and field staking (Electric Service Company, Ltd.). Item 15, pages 36-39 of 39 is the agreement with Global Communication for consulting services relating to the new phone system.

KENERGY CORP. POLICY NO. 117 SELECTION OF LEGAL REPRESENTATION

I.OBJECTIVE

Board of Directors ("Board") recognizes that competent legal The Kenergy representation and effective use of attorneys are critical to the successful operation of Kenergy ("Cooperative"). Although an attorney or law firm retained employed by Kenergy ("Attorney"), and the or representation of the Cooperative are governed by rules of professional conduct and other local, state, and federal law, the objective of this policy is to provide additional guidance for, and emphasize important aspects of, the Attorney's representation of the Cooperative and its use of the Attorney.

II. POLICY

- A. <u>General Counsel</u>. The Cooperative shall retain or employ and Attorney to continually provide general legal services to the Cooperative ("General Counsel"). General legal services include, but are not limited to: (1) attending, and drafting or reviewing minutes of, all meetings of the Board and all annual and special meetings of the Cooperative members; (2) negotiating, drafting, and reviewing contracts; (3) providing legal services for the disposition or acquisition of real property and interests in real property; (4) providing legal services for the borrowing or lending of money; and (5) providing legal services regarding general business, cooperative, tax, and electric utility law.
- B. <u>Special Counsel</u>. As reasonably necessary, and following consultation with the General Counsel, the Cooperative may retain or employ an Attorney to provide special legal services to the Cooperative ("Special Counsel"). Special legal services require competence in a particular field of law and include, but are not limited to: (1) representing the Cooperative in state or federal court, or before a local, state, or federal agency; and (2) providing legal services regarding labor, employment, tax, antitrust, environmental, or intellectual property law. In providing special legal services to the Cooperative, a Special Counsel shall provide the General Counsel copies of all communications, memoranda, briefs, notices, motions, and other documents prepared, filed, received, or sent by the Special Counsel. As determined by the Board, the General Counsel may provide special legal services to the Cooperative.
- C. <u>Board Counsel</u>. As determined by the Board, it may retain, employ, direct, and discharge an attorney or law firm to continually or periodically provide legal services to the Board ("Board Counsel"), with the Board Counsel representing the Board as his or her client. The Cooperative shall pay a Board Counsel a reasonable fee and reasonable expenses. To the extent practical, a Board Counsel's

representation of the Board must be governed in a manner similar to the manner in which an Attorney's representation of the Cooperative is governed under this policy.

- D. Competent Legal Representation and Conflicts of Interest. An Attorney shall provide competent legal representation to the Cooperative, and shall have or acquire the appropriate knowledge, skills, time, and qualifications necessary to provide competent legal representation. An Attorney shall comply with conflict of interest requirements prescribed in applicable local, state, and federal law and rules of professional conduct. An Attorney may provide legal services to an entity in which the Cooperative owns an interest ("Affiliated Entity") only if the Attorney complies with these conflict of interest requirements. An Attorney shall inform the Cooperative's chief executive officer ("CEO"); or person authorized by the CEO in writing of any other entity engaged in generating, transmitting, distributing, marketing, or selling electric energy for which the Attorney provides legal services.
- E. Retaining, Employing, and Discharging Attorney. The Board shall make decisions regarding retaining, employing, and discharging the General Counsel and shall annually evaluate the performance of the General Counsel. Following consultation with the General Counsel, the CEO shall make decisions regarding retaining, employing, and discharging any other Attorney. By providing written notice to an Attorney, the Cooperative may discharge the Attorney, and terminate any attorney engagement agreement, at any time for any reason. By providing written notice to the Cooperative, and as required or allowed by applicable law and rules of professional conduct, an Attorney shall or may withdraw from representing the Cooperative and terminate any attorney engagement agreement.
- F. Third Party. As part of providing legal services to the Cooperative, and with the CEO's prior consent, an Attorney may retain another attorney or may use an attorney or paraprofessional associated with the Attorney in a law firm. As reasonably necessary or helpful in providing legal services to the Cooperative, and subject to any limitations stated in an attorney engagement agreement, an Attorney may contract for a non-attorney and non-paraprofessional third party to provide goods or services.
- G. <u>Directing Attorney</u>. Only the Board, the Chairman of the Board, or the CEO may request that an Attorney provide legal services to the Cooperative. As requested by an Attorney, and as reasonably necessary or helpful in providing legal services to the Cooperative, the Cooperative shall provide the Attorney reasonable access to its directors, officers, employees, consultants, agents, representatives, records, and documents. The CEO and Attorney shall keep the Board reasonably informed regarding any matter for which the Attorney is providing legal services to the Cooperative. In consultation with the Board or as directed by the Board, the CEO shall direct an Attorney. In providing legal services to the Cooperative, and

subject to the Board or Manager's direction, an Attorney may act on the Cooperative's behalf in any manner reasonably believe to be in the Cooperative's best interest. Unless the CEO gives his or her prior consent, an Attorney may not make a statement outside of a tribunal regarding the Attorney's provision of legal services to the Cooperative, which statement the Attorney knows or reasonably should know will be disseminated by means of public communication.

- H. <u>Attorney Fees and Expenses</u>. The Cooperative shall pay an Attorney a reasonable fee and reasonable expenses. An Attorney shall provide legal services to the Cooperative in a cost-effective and efficient manner. The fees and expenses for an Attorney retained by the Cooperative must be specified in an Attorney engagement agreement, a sample of which is attached to this policy.
- I. <u>Unauthorized Practice of Law</u>. No Cooperative director, officers, employee, consultant, agent, or representative may provide legal services to the Cooperative unless the individual is an attorney admitted to practice law in an appropriate jurisdiction.
- J. <u>Electric Cooperative as Client</u>. In providing legal services to the Cooperative, an Attorney represents the Cooperative, as his or her client, acting through its authorized directors, officers, employees, and members. In representing the Cooperative, an Attorney does not represent the Cooperative's directors, officers, employees, or members. If the Board gives its informed, written, and prior consent, and if an Attorney complies with applicable conflict of interest requirements, then the Attorney may represent an Affiliated Entity and the Attorney may represent individual Cooperative directors, officers, employees, and members in matters related to the Attorney's representation of the Cooperative.
- K. Attorney-Client Privilege. Confidential communications between the Cooperative, or its agent or representative, and the Attorney, or his or her agent or representative, made to facilitate the Attorney's provision of legal services to the Cooperative are protected by the attorney-client privilege. Cooperative directors, officers, employees, consultants, agents, and representatives shall not disclose these communications to third persons, other than those to whom disclosure is made in furtherance of this provision of legal services, or those reasonably necessary for transmitting the communications. To the extent these communications are disclosed to Cooperative employees, consultants, agents, or representatives, they must only be disclosed to individuals who reasonably need to know of the communications.
- L. <u>Attorney's Duty to Inform and Consult</u>. An Attorney shall keep the Board and the CEO reasonably informed regarding a matter for which the Attorney is providing legal services to the Cooperative. For decisions regarding the matter to be made by the Cooperative, the Attorney, shall explain the matter to the Board and the CEO to the extent reasonably necessary to permit the Cooperative to make an

informed decision. An attorney shall promptly comply with the Cooperative's reasonable request for information.

- M. Reliance. In providing legal services to the Cooperative, an Attorney may rely upon information provided by the Cooperative, unless the Attorney knows that the reliance is unwarranted. In performing his or her duties, a Cooperative director, officer, or employee may rely upon information, opinions, reports, and statements prepared or presented by an Attorney. A director, officer, or employee's reliance, however, is only permitted regarding matters involving skills or expertise that he or she reasonably believes are within the Attorney's professional or expert competence. Further, this reliance is only permitted if the director, officer, or employee acts in good faith and reasonably believes that the reliance is warranted and that the Attorney merits confidence.
- N. Evidence of Violation of Law of Breach of Duty. If an Attorney, other than the General Counsel, knows or reasonably should know of any evidence of an actual or intended material violation of law or material breach of duty, or evidence of an actual or intended violation of law or breach of duty likely to result in substantial injury to the Cooperative, by the Cooperative or by any Cooperative director, officer, employee, consultant, agent or representative ("Evidence"), then the Attorney shall report the Evidence to the General Counsel. If the General Counsel knows or reasonably should know of any Evidence, then the General Counsel shall report the Evidence to the CEO.

Within thirty (30) days of the Evidence being first reported, the General Counsel or the CEO as determined by the CEO, shall investigate the Evidence, respond appropriately to the Evidence, and inform the reporting Attorney regarding the investigation and response. If an Attorney, other than the General Counsel, reasonably believes that neither the General Counsel nor the CEO has investigated or responded appropriately to the Evidence, or if the Attorney believes it is reasonably necessary in the best interest of the Electric Cooperative, then the Attorney shall report the Evidence to the Board or the audit committee of the Board ("Audit Committee") in person and without the presence of any other person, except a person invited by the Attorney. If the General Counsel reasonably believes that the CEO has not investigated or responded appropriately to the Evidence, or if the General Counsel believes it is reasonably necessary in the best interest of the Cooperative, then the General Counsel shall report the Evidence to the Board or the Audit Committee in person and without the presence of any other person, except a person invited by the General Counsel.

If a reporting Attorney reasonably believes that her or she has been discharged because he or she reported Evidence, then the Attorney shall inform the Board of this belief. To encourage and facilitate the reporting and investigating of Evidence, and responding appropriately to Evidence, the Board shall meet at least quarterly with the General Counsel and without the presence of any other person, except a

person invited by the General Counsel.

O. <u>Legal Programs</u>, <u>Publications</u>, <u>and Memberships</u>. The Cooperative shall encourage the General Counsel to: (1) attend legal programs sponsored by, and to subscribe to legal publications published by, the National Rural Electric Cooperative Association and any association of electric cooperatives located within the state; and (2) be a member of, and attend programs sponsored by the Electric Cooperative Bar Association and any association of attorney representing electric cooperatives located within the state. The payment of any fees and expenses related to a General Counsel retained by the Electric Cooperative attending these legal programs, subscribing to these legal publications, or being a member of these associations must be specific in an attorney engagement agreement.

III. Responsibility

The Board is responsible for compliance with this policy. The CEO is responsible for communicating with an Attorney regarding the Attorney's provision of legal services to the Cooperative.

Approved: 5-11-04

KENERGY CORP. ATTORNEY ENGAGEMENT AGREEMENT

Kenergy Corp. ("Cooperative") and Frank N. King Jr. ("Attorney") enter into this Attorney Engagement Agreement ("Agreement") on December 17, 2009, with the Agreement being effective as of January 1, 2010.

- 1. <u>General Agreement</u>. Pursuant to this Agreement, Attorney shall provide legal services to the Cooperative and the Cooperative shall pay Attorney for such legal services. In entering into this Agreement, the Cooperative and Attorney have formed or continue an attorney-client relationship for the provision of the legal services stated in this Agreement.
- 2. <u>Policy</u>. The Cooperative and Attorney shall comply with Kenergy's Board Policy No. 117, entitled "Legal Representation and Use of Attorneys" ("Policy"), which Policy is incorporated in this Agreement by reference.
- 3. <u>General or Special Counsel</u>. As described in the Policy, Attorney shall provide legal services to the Cooperative as General Counsel and, as requested by the Cooperative, provide any special legal services determined by the Cooperative's Board of Directors and Chief Executive Officer (CEO).
 - 4. <u>Term.</u> The term of this agreement shall be one year ending December 31, 2010.
- 5. <u>Hourly Fee</u>. The Cooperative shall pay Attorney a fee based on \$135.00 per hour for legal services rendered to the Cooperative ("Hourly Fee"). With the Cooperative's written consent, Attorney may modify the Hourly Fee.
- 6. <u>Costs and Expenses</u>. The Cooperative shall reimburse Attorney for costs and expenses incurred by or through Attorney as part of, and specifically for, Attorney's provision of legal services to the Cooperative ("Costs and Expenses"). Costs and Expenses include, but are not limited to charges for: (a) photocopying; (b) computerized legal research; (c) audio or video recording or transcription; (d) travel, including transportation, lodging, and meals; (e) long distance telephone; (f) document transmission or delivery services, including messenger, facsimile, and mail; (g) court costs; and (h) filing fees. The amount paid for Costs and Expenses must be reasonable and should be based upon Attorney's direct costs associated with the services hereunder.
- 7. Third Party Services. The Cooperative shall pay for goods or services provided by a third party as part of, and specifically for, Attorney's provision of legal services to the Cooperative ("Third Party Services"). As determined by Attorney, Cooperative shall (a) pay the third party for a Third Party Service or (b) reimburse Attorney for Attorney's payment to the third party for a Third Party Service.

Item	15	
Page 7	of-	39

- 8. <u>Invoice</u>. Each month Attorney shall send the Cooperative a statement or invoice: (a) describing legal services provided by Attorney; (b) describing Costs and Expenses incurred by or through Attorney; (c) describing Third Party Services for which Attorney has paid (collectively "Invoice Amount").
- 9. <u>Payment</u>. After the Cooperative receives an invoice from Attorney, and unless Cooperative disputes an Invoice Amount the Cooperative shall pay Attorney within 15 days.
- 10. <u>Disputed Amounts</u>. If the Cooperative disputes all or part of an Invoice Amount, then the Cooperative shall notify Attorney in writing within 15 days of receiving the invoice. If Attorney and Cooperative do not resolve the dispute within thirty (30) days of Attorney's receipt of Cooperative's notice of dispute, then Attorney and Cooperative shall submit the dispute to binding arbitration administered by the state bar, or by another organization agreed upon by Attorney and Cooperative. Any disputed amounts under this Agreement survive termination hereof.
 - 11. Publications, Memberships, Meetings, and Seminars. Cooperative may:
 - On Attorney's behalf, pay for annual subscriptions to the Legal Reporting Service and Personnel Practice Pointers, publications by the National Rural Electric Cooperative Association ("NRECA")
 - Pay for Attorney to become and remain a member of the Electric Cooperative Bar Association ("ECBA")
 - Pay for Attorney to become and remain a member of any association of attorneys representing electric cooperatives located within the state

Cooperative shall pay and reimburse Attorney for reasonable expenses actually incurred in attending the following meetings. Attendance at such meetings shall be authorized and approved by the CEO or Board of Directors.

- NRECA's annual member meeting
- NRECA's annual legal seminar
- NRECA's annual workplace law seminar
- ECBA's annual member meeting
- Any annual meeting of any association of electric cooperatives located within the state
- Any annual legal seminar for attorneys representing electric cooperatives located within the state
- 12. <u>Termination Agreement</u>. As provided in this Agreement or the Policy, the Cooperative or Attorney may terminate this Agreement. If Attorney provides legal services to Cooperative as Special Counsel then this Agreement terminates as to said

services upon completion of the special legal services.

- 13. Termination Payments and Refunds. Upon termination of this Agreement, and pursuant to the terms of this Agreement governing payment and disputed amounts: (a) the Cooperative shall pay Attorney all undisputed amounts for services provided prior to termination and (b) the Cooperative shall pay Attorney the undisputed, proportionate, and reasonable part of any amount for services provided prior to termination. Within thirty (30) days of termination of this Agreement, and pursuant to the terms of this Agreement governing disputed amounts: (a) Attorney shall refund to the Cooperative any undisputed amounts representing payment for services not provided prior to termination; (b) Attorney shall refund to the Cooperative the undisputed, proportionate, and reasonable part of any amount representing payment for services not provided prior to termination.
- 14. <u>Governing Law</u>. This Agreement will be governed by, and interpreted under, the law of Kentucky.

KEN	ER	GΥ	CO	RP.

Printed Name: Sanford Novick

Title: President and CEO

Date: 12/15/09

ATTORNEY

Printed Name: Frank N. King, Jr.

Title: General Counsel

Date: 12-17-09

KENERGY CORP. ATTORNEY ENGAGEMENT AGREEMENT

Kenergy Corp. ("Cooperative") and Frank N. King Jr. ("Attorney") enter into this Attorney Engagement Agreement ("Agreement") on January 9, 2009, with the Agreement being effective as of January 1, 2009.

- 1. <u>General Agreement</u>. Pursuant to this Agreement, Attorney shall provide legal services to the Cooperative and the Cooperative shall pay Attorney for such legal services. In entering into this Agreement, the Cooperative and Attorney have formed or continue an attorney-client relationship for the provision of the legal services stated in this Agreement.
- 2. <u>Policy</u>. The Cooperative and Attorney shall comply with Kenergy's Board Policy No. 117, entitled "Legal Representation and Use of Attorneys" ("Policy"), which Policy is incorporated in this Agreement by reference.
- 3. <u>General or Special Counsel</u>. As described in the Policy, Attorney shall provide legal services to the Cooperative as General Counsel and, as requested by the Cooperative, provide any special legal services determined by the Cooperative's Board of Directors and Chief Executive Officer (CEO).
 - 4. <u>Term.</u> The term of this agreement shall be one year ending December 31, 2009.
- 5. <u>Hourly Fee</u>. The Cooperative shall pay Attorney a fee based on \$135.00 per hour for legal services rendered to the Cooperative ("Hourly Fee"). With the Cooperative's written consent, Attorney may modify the Hourly Fee.
- 6. <u>Costs and Expenses</u>. The Cooperative shall reimburse Attorney for costs and expenses incurred by or through Attorney as part of, and specifically for, Attorney's provision of legal services to the Cooperative ("Costs and Expenses"). Costs and Expenses include, but are not limited to charges for: (a) photocopying; (b) computerized legal research; (c) audio or video recording or transcription; (d) travel, including transportation, lodging, and meals; (e) long distance telephone; (f) document transmission or delivery services, including messenger, facsimile, and mail; (g) court costs; and (h) filing fees. The amount paid for Costs and Expenses must be reasonable and should be based upon Attorney's direct costs associated with the services hereunder.
- 7. <u>Third Party Services</u>. The Cooperative shall pay for goods or services provided by a third party as part of, and specifically for, Attorney's provision of legal services to the Cooperative ("Third Party Services"). As determined by Attorney, Cooperative shall (a) pay the third party for a Third Party Service or (b) reimburse Attorney for Attorney's payment to the third party for a Third Party Service.

- 8. <u>Invoice</u>. Each month Attorney shall send the Cooperative a statement or invoice: (a) describing legal services provided by Attorney; (b) describing Costs and Expenses incurred by or through Attorney; (c) describing Third Party Services for which Attorney has paid (collectively "Invoice Amount").
- 9. <u>Payment</u>. After the Cooperative receives an invoice from Attorney, and unless Cooperative disputes an Invoice Amount the Cooperative shall pay Attorney within 15 days.
- 10. <u>Disputed Amounts</u>. If the Cooperative disputes all or part of an Invoice Amount, then the Cooperative shall notify Attorney in writing within 15 days of receiving the invoice. If Attorney and Cooperative do not resolve the dispute within thirty (30) days of Attorney's receipt of Cooperative's notice of dispute, then Attorney and Cooperative shall submit the dispute to binding arbitration administered by the state bar, or by another organization agreed upon by Attorney and Cooperative. Any disputed amounts under this Agreement survive termination hereof.
 - 11. <u>Publications, Memberships, Meetings, and Seminars</u>. Cooperative may:
 - On Attorney's behalf, pay for annual subscriptions to the Legal Reporting Service and Personnel Practice Pointers, publications by the National Rural Electric Cooperative Association ("NRECA")
 - Pay for Attorney to become and remain a member of the Electric Cooperative Bar Association ("ECBA")
 - Pay for Attorney to become and remain a member of any association of attorneys representing electric cooperatives located within the state

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services upon completion of the special legal services.

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- 14. <u>Governing Law</u>. This Agreement will be governed by, and interpreted under, the law of Kentucky.

KENERGY CORP.

Printed Name: Sanford Novick

Title: President and CEO

Date:

ATTORNEY

Printed Name: Frank N. King, Jr.

Title: General Gounsel

Date: 1/9/09

300 First Street • P.O. Box 596 • Henderson, KY 42419-0596 Telephone 270-827-1577 • Facsimile 270-826-4309

111 South Morgan Street • Morganfield, KY 42437 Telephone 270-389-9488 • Facsimile 270-389-1112

www.ncpllp.com

November 2, 2010

Mr. John B. Warren, Jr. Chairman, Audit Committee Kenergy Corp. P.O. Box 1389 Owensboro, KY 42302

Dear Mr. Warren:

We are pleased to confirm our understanding of the services we are to provide Kenergy Corp. for the three (3) years ended December 31, 2010, 2011 and 2012. We will audit the financial statements of Kenergy Corp. as of and for the three (3) years ended December 31, 2010, 2011 and 2012.

Business Consultants

Audit Objective

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. If our opinions on the financial statements are other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. You are also responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, or experience to oversee our assistance with the preparation of your financial statements and related notes and any other nonattest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of Kenergy Corp. and the respective changes in financial position and where applicable, cash flows, in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Because an audit is designed to provide reasonable, but not absolute, assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures-Internal Control

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Kenergy Corp.'s compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

Mac Neel III is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$22,300. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to Kenergy Corp. and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

ft = Thillips , LLP

Very truly yours,

Neel, Crafton & Phillips, LLP

RESPONSE:

This letter correctly sets forth the understanding of Kenergy Corp.

Date: 12 3/10

300 First Street • P.O. Box 596 • Henderson, KY 42419-0596 Telephone 270-827-1577 • Facsimile 270-826-4309

111 South Morgan Street • Morganfield, KY 42437 Telephone 270-389-9488 • Facsimile 270-389-1112

www.ncpllp.com

August 15, 2007

Mr. John B. Warren Chairman, Audit Committee Kenergy Corp. P.O. Box 1389 Owensboro, KY 42302-1389

Dear Mr. Warren:

We are pleased to confirm our understanding of the services we are to provide for Kenergy Corp. for the years ended December 31, 2007, 2008 and 2009. We will audit the financial statements of Kenergy Corp. as of and for the years ended December 31, 2007, 2008 and 2009.

Our audit will be conducted in accordance with generally accepted auditing standards and will include tests of the accounting records of Kenergy Corp. and other procedures we consider necessary to enable us to express an unqualified opinion that the financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles. Our audit will be conducted in accordance with generally accepted auditing standards; the standards for financial audits contained in Government Auditing Standards; issued by the Comptroller General of the United States, and 7 CFR Part 1773, Policy on Audits of Rural Utility Service (RUS) Borrowers, and will include tests of the accounting records of Kenergy Corp. and other procedures we consider necessary to enable us to express an unqualified opinion that the financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on Kenergy Corp.'s compliance with laws and regulations and its internal controls. If our opinion is other than qualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit, we will not issue a report as a result of this engagement.

The management of Kenergy Corp. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition and that transactions are executed in accordance with management's authorizations and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

In planning and performing our audits for the years ended December 31, 2007, 2008 and 2009, we will consider the internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on Kenergy Corp.'s financial statements and not to provide assurance on the internal control structure.

We will obtain an understanding of the design of the relevant policies and procedures and whether they have been placed in operation, and we will assess control risk. Tests of controls may be performed to test the effectiveness of certain policies and procedures that we consider relevant to preventing and detecting errors and irregularities that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. (Tests of controls are required only if control risk is assessed below the maximum level.) Our tests, if performed, will be less in scope than would be necessary to render an opinion on the internal control structure policies and procedures and, accordingly, no opinion will be expressed.

We will inform you of any matters involving internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

Compliance with laws, regulations, contracts and grant agreements applicable to Kenergy Corp. is the responsibility of Kenergy Corp.'s management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Kenergy Corp.'s compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our audit will not be to provide an opinion on overall compliance with such provisions, and we will not express such an opinion.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Also, we will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. However, because of the concept of reasonable assurance and because we will not perform a detailed examination of all transactions, there is a risk that material errors, irregularities or illegal acts, including fraud or defalcations may exist and not be detected by us. We will advise you, however, of any matters of that nature that come to our attention unless they are clearly inconsequential.

Our responsibility as auditors are limited to the period covered by our audit and does not extend to matters that might arise during any later periods for which we are not engaged as auditors.

We understand that you will provide us with the basic information required for our audit and that you are responsible for the accuracy and completeness of that information. We will advise you about appropriate accounting principles and their application and will assist in the preparation of your financial statements, however, the responsibility remains with you for the financial statements. This responsibility includes the maintenance of adequate records and related internal control structure policies and procedures, the selection and application of accounting principles, and the safeguarding of assets.

Kenergy Corp. and Neel, Crafton & Phillips, LLP, acknowledge that the audit is being performed and the auditors' report, report on compliance and internal control over financial reporting, and management letter will be issued in order to enable Kenergy Corp. to comply with the provisions of the RUS's security instrument.

Kenergy Corp. and Neel, Crafton & Phillips, LLP acknowledge that the RUS will consider Kenergy Corp. to be in violation of its security instrument with RUS if Kenergy Corp. fails to have an audit performed and documented in accordance with Generally Accepted Government Auditing Standards.

We will document the audit work performed in accordance with generally accepted governmental auditing standards, the professional standards of the American Institute of Certified Public Accountants.

We will make all audit related documents including auditors' reports, working papers, and management letters available to the RUS or other regulatory agencies, upon request and permit the photocopying of all audit related documents. All working papers and related information will be stored at 300 First Street Henderson, Kentucky 42419.

We will follow the requirements of reporting fraud and illegal acts as outlined in 1773.9 We will report all audit findings to the board of directors as required by 1773.3

The auditors' report, report on compliance and internal controls over financial reporting, and management letter with copies for transmittal to the RUS, and supplemental lenders, if applicable, will be submitted to Kenergy Corp.'s board of directors within 120 days as of the audit date.

We understand that your staff will type all cash or other confirmations we request and will locate any invoices selected by us for testing.

Our audit is not specifically designed and cannot be relied on to disclose reportable conditions, that is, significant deficiencies in the design or operation of the internal control structure. However, during the audit, if we become aware of such reportable conditions or ways that we believe management practices can be improved, we will communicate them to you in a separate letter.

Our fee for this audit will be as follows for each year; \$19,400.00 for 2007, \$20,230.00 for 2008, and \$21,000.00 for 2009. Any additional work required to prepare the books for audit will be billed separately at our standard hourly rates, and we will discuss this with the audit committee prior to the issuance of a change order.

We appreciate the opportunity to serve Kenergy Corp. and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. This letter will continue in effect until canceled by either party.

Very truly yours,

Malcolm E. Neel III CPA

Partner

Neel, Crafton & Phillips LLP

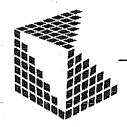
RESPONSE:

This letter correctly sets forth the understanding of Kenergy Corp.

! Crafte : Phillips . LLP

By:

Title:



MEElroy, Mitchell & Associates, LLP

Certified Public Accountants . Business Consultants

Robert E. Mitchell, CPA S. Martin MSElroy, Jr., CPA

December 8, 2010

Mr. Keith Ellis, Vice President of Human Resources Kenergy Corp Savings and Retirement Plan Kenergy Corp 3111 Fairview Drive Owensboro, Kentucky 42302-1389

Dear Mr. Ellis:

We are pleased to confirm our understanding of the services we are to provide for Kenergy Corp Savings and Retirement Plan for the years ended December 31, 2010 and 2009 in connection with its annual reporting obligation under the Employee Retirement Income Security Act of 1974 (ERISA).

Except as described below, we will audit the financial statements (statement of net assets available for benefits) of Kenergy Corp Savings and Retirement Plan (the Plan) as of December 31, 2010 and 2009 and the related statement of changes in net assets available for benefits for the years then ended. Also, the following supplemental schedules accompanying the basic financial statements, as applicable, will be subjected to the auditing procedures applied in our audit of the financial statements:

- 1. Assets (Held at End of Year) and Assets (Acquired and Disposed of Within Year).
- 2. Loans or Fixed Income Obligations in Default or Classified as Uncollectible.
- 3. Leases in Default or Classified as Uncollectible.
- 4. Reportable Transactions.
- 5. Nonexempt Transactions.

These financial statements and supplemental schedules are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA to be filed with Form 5500.

P.O. Box 255, Henderson, KY 42419-0255 . Phone 270-827-5828 . Fax 270-830-7500 . Email: rmitchell@mcelroymitchell.com

Audit Objectives

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America except that, as permitted by Regulation 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and as instructed by you, we will not perform any auditing procedures with respect to information prepared and certified to by Transamerica Financial Life Insurance Company, Inc., the trustee, in accordance with DOL Regulation 2520.103-5, other than comparing the information with the related information included in the financial statements and supplemental schedules. Because of the significance of the information that we will not audit, we will not express an opinion on the financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and schedules, other than that derived from the information certified to by the trustee, will be audited by us in accordance with auditing standards generally accepted in the United States of America, and will be subjected to tests of your accounting records and other procedures we consider necessary to enable us to express an opinion that they are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. If for any reason we are unable to complete the engagement, we will not issue a report on this engagement.

Audit Procedures

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of investments except those certified to by the trustee, and certain other assets and liabilities by correspondence with financial institutions and other third parties. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested, except that assets and related transactions certified to by the trustee will not be tested. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets or (4) violations of laws or governmental regulations, including prohibited transactions with parties in interest or other violations of ERISA rules and regulations, that are attributable to the plan or to acts by management or employees acting on behalf of the plan.

Because an audit is designed to provide reasonable, but not absolute, assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors that come to our attention, and we will inform you of any fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform you of any violations

of laws or governmental regulations that come to our attention, unless clearly inconsequential and will include prohibited transactions in the supplemental schedule of nonexempt transactions as required to the instructions to Form 5500. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Except as described in the second paragraph, our audit will include obtaining an understanding of the plan and its environment, including internal control sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on the internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

In addition, we will perform certain procedures directed at considering the Plan's compliance with applicable Internal Revenue Service (IRS) requirements for tax exempt status and ERISA plan qualification requirements. However, you should understand that our audit is not specifically designed for and should not be relied upon to disclose matters affecting plan qualifications or compliance with the ERISA and IRS requirements. If during the audit we become aware of any instances of any such matters or ways in which management practices can be improved, we will communicate them to you.

Management Responsibilities

You are responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, or experience to oversee any bookkeeping, actuarial, or any other nonattest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; for establishing an accounting and financial reporting process for determining fair value measurements; and for the fair presentation in the financial statements of the net assets available for benefits and changes in net assets available

for benefits of the plan in conformity with U.S. generally accepted accounting principles. You are responsible for making all financial records and related information available to us and for the accuracy and completeness of that information, including the completeness and accuracy of the certification by the trustee. Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the plan involving (1) plan management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the plan received in communications from employees, former employees, regulators, or others. In addition, you are also responsible for identifying and ensuring that the plan complies with applicable laws and regulations.

We understand that your personnel will prepare schedules and analyses and type all confirmations we request and will locate any invoices or other documents selected by us for testing.

Administration, Fees, and Other

The audit documentation for this engagement are the property of McElroy, Mitchell & Associates, LLP and constitute confidential information. However, we may be requested to make certain audit documentation available to the U.S. Department of Labor pursuant to authority given to it by law. If requested, access to such audit documentation will be provided under the supervision of McElroy, Mitchell & Associates, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the U.S. Department of Labor. The U.S. Department of Labor may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

Our firm, as well as other accounting firms, participates in the AICPA's peer review program covering our audit and accounting practices. Under this program, our system of quality control is subjected to a peer review by a team of certified public accountants approved by the state administering entity. As part of this peer review, the team will review a sample of our work. It is possible that the work we perform for you may be selected for their review. If it is, the team is bound by professional standards to keep all information confidential.

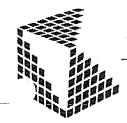
Robert E. Mitchell, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on August 1, 2011, and to issue our report by October 15, 2011. As you have instructed, our engagement does not include preparation of the Plan's Form 5500.

The AICPA's Audit and Accounting Guide, *Employee Benefit Plans*, requires that, before an auditor's report on the Plan's financial statements can be included with a filed Form 5500 (including any related schedules), the auditor must review the Form 5500 and consider whether there are any material inconsistencies between the other information in the form and the audited financial statements (including the required supplemental schedules) or any material misstatement of fact. We will, therefore, not issue our auditor's report until the completed Form 5500 has been provided for our review.

We estimate that our fees for these services will be \$ 6,950 for the audit. You will also be billed for travel and other out-of-pocket costs such as report production, word processing, postage, etc. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation. In accordance with our firm policies, work may be suspended if your account becomes 45 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

We appreciate the opportunity to be of service to Kenergy Corp and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,	
McElwy, Matchell + Associates, LaP	
McElroy, Mitchell & Associates, LLP	
This letter correctly sets forth the understanding of Kenergy Corp Savings	and Retirement Plan.
Plan Administrator	
Title	
Date	



MEElroy, Mitchell & Associates, LLP 8/3

Certified Public Accountants . Business Consultants

8/15/E

Repen F. Machell, CPA S. Marin MyFhov, Jr., CDA

July 7, 2010

Mr. Keith Ellis, Vice President of Human Resources Kenergy Corp Savings and Retirement Plan Kenergy Corp 3111 Fairview Drive Owensboro, Kentucky 42302-1389

Dear Mr. Ellis:

We are pleased to confirm our understanding of the services we are to provide for Kenergy Corp Savings and Retirement Plan for the years ended December 31, 2009 and 2008 in connection with its annual reporting obligation under the Employee Retirement Income Security Act of 1974 (ERISA).

Except as described below, we will audit the financial statements (statement of net assets available for benefits) of Kenergy Corp Savings and Retirement Plan (the Plan) as of December 31, 2009 and 2008 and the related statement of changes in net assets available for benefits for the years then ended. Also, the following supplemental schedules accompanying the basic financial statements, as applicable, will be subjected to the auditing procedures applied in our audit of the financial statements:

- 1. Assets (Held at End of Year) and Assets (Acquired and Disposed of Within Year).
- 2. Loans or Fixed Income Obligations in Default or Classified as Uncollectible.
- 3. Leases in Default or Classified as Uncollectible.
- 4. Reportable Transactions.
- 5. Nonexempt Transactions.

These financial statements and supplemental schedules are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA to be filed with Form 5500.

Audit Objectives

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America except that, as permitted by Regulation 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and as instructed by you, we will not perform any auditing procedures with respect to information prepared and certified to by Transamerica Financial Life Insurance Company, Inc., the trustee, in accordance with DOL Regulation 2520.103-5, other than comparing the information with the related information included in the financial statements and supplemental schedules. Because of the significance of the information that we will not audit, we will not express an opinion on the financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and schedules, other than that derived from the information certified to by the trustee, will be audited by us in accordance with auditing standards generally accepted in the United States of America, and will be subjected to tests of your accounting records and other procedures we consider necessary to enable us to express an opinion that they are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. If for any reason we are unable to complete the engagement, we will not issue a report on this engagement.

Audit Procedures

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of investments except those certified to by the trustee, and certain other assets and liabilities by correspondence with financial institutions and other third parties. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested, except that assets and related transactions certified to by the trustee will not be tested. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets or (4) violations of laws or governmental regulations, including prohibited transactions with parties in interest or other violations of ERISA rules and regulations, that are attributable to the plan or to acts by management or employees acting on behalf of the plan.

Because an audit is designed to provide reasonable, but not absolute, assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors that come to our attention, and we will inform you of any fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform you of any violations

of laws or governmental regulations that come to our attention, unless clearly inconsequential and will include prohibited transactions in the supplemental schedule of nonexempt transactions as required to the instructions to Form 5500. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Except as described in the second paragraph, our audit will include obtaining an understanding of the plan and its environment, including internal control sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on the internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

In addition, we will perform certain procedures directed at considering the Plan's compliance with applicable Internal Revenue Service (IRS) requirements for tax exempt status and ERISA plan qualification requirements. However, you should understand that our audit is not specifically designed for and should not be relied upon to disclose matters affecting plan qualifications or compliance with the ERISA and IRS requirements. If during the audit we become aware of any instances of any such matters or ways in which management practices can be improved, we will communicate them to you.

Management Responsibilities

You are responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, or experience to oversee any bookkeeping, actuarial, or any other nonattest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; for establishing an accounting and financial reporting process for determining fair value measurements; and for the fair presentation in the financial statements of the net assets available for benefits and changes in net assets available

for benefits of the plan in conformity with U.S. generally accepted accounting principles. You are responsible for making all financial records and related information available to us and for the accuracy and completeness of that information, including the completeness and accuracy of the certification by the trustee. Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

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Our firm, as well as other accounting firms, participates in the AICPA's peer review program covering our audit and accounting practices. Under this program, our system of quality control is subjected to a peer review by a team of certified public accountants approved by the state administering entity. As part of this peer review, the team will review a sample of our work. It is possible that the work we perform for you may be selected for their review. If it is, the team is bound by professional standards to keep all information confidential.

Robert E. Mitchell, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on July 30, 2010, and to issue our report by October 15, 2010. As you have instructed, our engagement does not include preparation of the Plan's Form 5500.

The AICPA's Audit and Accounting Guide, *Employee Benefit Plans*, requires that, before an auditor's report on the Plan's financial statements can be included with a filed Form 5500 (including any related schedules), the auditor must review the Form 5500 and consider whether there are any material inconsistencies between the other information in the form and the audited financial statements (including the required supplemental schedules) or any material misstatement of fact. We will, therefore, not issue our auditor's report until the completed Form 5500 has been provided for our review.

We estimate that our fees for these services will be \$6,750 for the audit. You will also be billed for travel and other out-of-pocket costs such as report production, word processing, postage, etc. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation. In accordance with our firm policies, work may be suspended if your account becomes 45 days or more overdue and will not be resumed until your account is paid in full. If we effect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out of-pocket expenditures through the date of termination.

We appreciate the opportunity to be of service to Kenergy Corp and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

McElroy, Mitchell & Associates, LLP

This letter correctly sets forth the understanding of Kenergy Corp Savings and Retirement Plan.

Plan'Administrator

VP //www Resources

Title

8/3/2010

JDG Consulting, LLC

PO Box 88039
Dumwoody, Georgia 30356
770-392-9971, 770-392-9971 (fax)
JDGConsulting@idg-lic.com

December 17, 2010

Steve Thompson Kenergy Corp. P.O. Box 1389 Owensboro, KY 42303

Dear Steve:

I appreciate the opportunity to assist Kenergy with a rate case in 2011. As we discussed, Kenergy is planning to file a general and flow through rate case with the KPSC on or about March 1, 2011. To meet the deadlines for public notice and filing, the Kenergy Board will be asked to approve the proposed rates on February 8, 2011. Therefore, the bulk of the work will need to be completed in December 2010 and January 2011.

With our knowledge of Kenergy and having prepared Kenergy's latest cost of service studies, JDG Consulting can efficiently update the cost of service allowing us to devote the maximum time to rate design. Over 30 years of experience, I have developed or studied numerous rates and pricing strategies for electric cooperatives, including time of use, interruptible, real time pricing, offpeak, coincident peak and economic development to name some. My associate, Chris Miranda, has similar experience in his 18 years in the industry.

For a distribution cooperative, understanding the cost and pricing structures of the G&T is integral to the ability to create effective retail rates, especially those that involve innovative pricing structures. In Kenergy's case, the cost structure of Big Rivers has changed significantly due to the unwind transaction. However, it appears that Big Rivers will not be proposing any radical changes in rate designs at this time. The key changes, other than the increase in the overall rate level, will be a switch to system coincident billing demand ("CP") and some level of adjustment to the demand and energy tilt of the rate. No other consultant is more familiar with both the existing Big Rivers cost structure and the changes in cost structure that are proposed. We therefore understand Big Rivers' rates and the costs that drive them. We are uniquely positioned to offer Kenergy the best advice regarding its retail rates.

In addition, we know the history with KIUC and the cost issues associated with the direct serve customers, including the smelters. We are familiar with how Kenergy tracks costs assignable to the direct serve classes. We also know what

Specializing in Utility Rates & Financial Services

revenues need to be normalized due to the rate changes that were effective through 2010. The scope of work should include the following:

- 1. Revenue and power cost normalization and pro forma adjustments.
- 2. Assist Kenergy with other accounting adjustments.
- Cost of Service Study.
- 4. Assist Kenergy with the determination of overall revenue requirements.
- 5. Rate design and development.
- 6. Work sessions with Kenergy Staff.
- 7. Board presentations as requested. Preparation of direct testimony and rate case exhibits.
- 8. Regulatory Support
 - a. Review intervener testimony
 - b. Prepare and respond to interrogatories
 - c. Attend PSC meetings and conferences
 - d. Hearing support
 - e. Rebuttal testimony

The estimated cost of tasks 1-4 is \$6,500 to \$8,500. The rate design effort, and therefore its cost, will depend upon the number and types of new rates that Kenergy would like to consider. However, to help your evaluation you can assume that making adjustments to the existing rates to produce the desired revenue distribution will cost approximately \$2,000 to \$2,500 depending upon the number of iterations requested. Meetings at Kenergy, including work sessions or Board presentations, will be \$1,520 per day plus expenses. Telephonic meetings will be billed hourly. Preparing direct testimony and exhibits will cost approximately \$3,500. Regulatory support cannot be reasonably estimated because the extent of items 9(a)-9(e) cannot be predicted.

Our hourly rates are:

Jack D. Gaines

\$190.00 per hour \$125.00 per hour

Chris Miranda \$125.00 per hou

Most importantly, we have the broad experience and local knowledge to provide Kenergy with he best possible advice concerning retail rate design. We will help Kenergy define its objectives and will create rates to meet those objectives.

JDG Consulting, LLC Proposal Letter

We are ready to proceed when you are. As always, I look forward to working with you.

Sincerely yours,

Jack D. Gaines President JDG Consulting, LLC

JDG



An SAIC Company

Mr. Rob Stumph, P.E. Manager of Planning and Design Kenergy Corp P.O. Box 18 Henderson, KY 42419-0018

Subject: Authorization for Long Range Plan and Construction Work Plan

Dear Mr. Stumph:

Upon receipt of authorization from Kenergy Corp (KC), R. W. Beck, Inc. (R. W. Beck) will complete the tasks as outlined in the Proposal for Consulting Engineering Services dated November 2, 2009, to assist KC with the preparation of a Long-Range Plan and Construction Work Plan.

R. W. Beck will provide the services as described in the Proposal mentioned above in accordance with the pricing strategy detailed in the table below. Please initial each task required.

Cost Summary of Tasks		Initials
Long-Range Plan		
Not-to-Exceed Price	\$41,000	jay
Price for Each Alternative Case (\$5,000)		U
Optional Construction Work Plan		20. 1
Not-to-Exceed Price	\$18,700	MI
Price for Each Additional Substation (\$2,700)	· ·	V

Services will be performed under the terms and conditions of the Professional Services Agreement between the Kenergy Corp and R. W. Beck, Inc. dated August 27, 1999.

If this proposal meets your approval, you may execute the agreement by signing in the space provided on the next page and returning one signed copy to my attention for our records. We look forward to working with you on this project.

Sincerely,

R. W. BECK, INC.

Trishia Swayne, E.I.T.

Tridria duragne

Project Manager

TS/mw

Mr. Rob Stumph, P.E. November 11, 2009 Page 2

Authorization

KENERGY CORP

R. W. BECK, INC.

Signed

Printed/

ohn E. Newland, P.E.

Title

Kenergy Corp. Vice President Engineering

Date

November 12, 2009

Signed

Printed

Title

Date

0

James W. Baxter, P.E. Vice President

Utility Planning and Engineering

November 11, 2009

Electric Service Company, Ltd.

9740 McCowans Ferry Rd. Versailles, KY 40383 Phone (859)873-8484 – Fax (859)879-1768

November 13, 2009

Kenergy Corp. P.O. Box 18 Henderson, KY 42419

Attn: John Newland

Dear Sir:

As of present date our rates are as follows:

- K. Cosby \$ 38.50
- C. Cosby \$ 26.40
- J. McKinney \$ 49.50
- P. Cameron \$ 38.50 (Dale Jared) J. Eaton \$ 28.60
- L. Carrington \$ 40.00 A. Carrington \$ 28.60
- C. Vaughn \$ 38.50
- B. Canter \$ 28.60
- J. Cornelius \$ 30.00

Plus actual per diem charges. Also as of 2009 the rate for vehicle mileage is \$0.58

Thank You,

John W. McKinney, Sr. President



August 31st, 2009

Mr. Scott Gentry Manager of Technical Services Kenergy 6402 Old Corydon Road Henderson, KY 42419

Scott:

Thank you for the opportunity to provide continued telecommunications services for Kenergy. This proposal includes the implementation of the selected telecommunications system from CBTS. This revised Scope of Work will include complete Project Management and Implementation of the Core Telephone System, Call Center Call Flows and Routing Vectors as well as Network Order Management.

I would like to advise you of the "Scope of Work" associated with this project:

- > Implementation of Selected Services
 - Core Telecommunications System Main Location and Remotes
 - Project Management and Implementation
 - Core Network Orders Network Service Providers
 - > Contact Center Call Flows and Vector Consultation
 - On-Site Support for Conversion

Global Telecommunications will utilize three senior level telecommunications consultants for this project with Kenergy. The education and experience possessed by the Global Telecommunications team will maximize the benefits intended for Kenergy for increased client productivity and improved customer satisfaction.

I would like to detail to you the work associated with each of these applications and the expected results corresponding to network and systems optimization.

Implementation of Selected Services and On-Site Conversion Support

Global Telecommunications Senior Consultant, Chuck Davis will be assigned as the Lead Project Manager for all systems recommended with the award of the telecommunications systems contract to CBTS. This process will ensure that all areas are addressed for the quality installation and Compliance Certification of said systems.

- Contract Fulfillment with Selected Vendor CBTS
- Initial on-site Project Implementation Meeting with Selected Vendors
 - Tentatively Scheduled for late July, 2009
 - Network Services Implementation and Bandwidth Provisioning
 - Primary Rate Interface (PRI), Direct Inward Dial (DID) and Dial Plan
 - > Toll Free (800) Numbers For General Business and Outage Reporting
 - ➤ Alternate Routing/Disaster Recovery Substitute Routes
 - > Telecommunications Hardware and Contact Center Implementation
 - Hardware Applications and Systems Testing
 - Acceptance of System
 - Manage Training Applications Core System and Contact Center (CCE)
 - > On-Site System Conversion Support

Remote Call Flow Design and Analysis - CCE

Global Telecommunications will utilize Senior Consultant Kathy Gasper for this portion of the project. The familiarity and experience possessed by Kathy regarding Call Flows and the PORCHE IVR will maximize the benefits intended for Kenergy for increased client productivity and improved customer satisfaction.

- > Identify and Review Inbound Trunking Resources for Each Kenergy Location
- > Review Current Automatic Call Distribution (ACD) Groups Design
- Review Existing ACD Call Flows Including
 - Queue Parameters
 - ACD Group Overflow Conditions
- Review Current IVR Outage Reporting Application Design
- Review Current After-Hours Call Flows to Include Automated Attendants
- Gather Design Requirements Based on Client Business and Call Center Objectives
- Discuss Automated Attendant Call Flows Required to Support:
 - Business Hours
 - After Hours Operational Requirements
- ➤ Assist in the Scripting of Automated Attendant/Queue Announcements
- Discuss the Impact of Call Flow Design regarding CCE Reporting Statistics
- Manage the Consolidation of Local Office Listed Directory Numbers (LDN's) to:
 - ➤ Single Automated Attendant Menu Structure
- Management Implementation of a New Outage Reporting Toll Free Number that:
 - Routes Directly to the IVR Outage Reporting Application
- Identify Skills and Agent Skill Assignments
- Identify DNIS/VDN Requirements for Individual Call Flows
- ➤ Assist in Identifying Auxiliary (Aux) Work Reason Codes
- Create Visio Documents of the New Sets for Call Flows

600 Emerywood Drive, Suite 200, Raleigh, NC 27615 Telephone 919-848-7773 Facsimile 919-848-4401

The Project Team

Bill Moore - President

Mr. Moore has distinguished himself in the telecommunications industry by being one of the innovative architects regarding outsourcing and advanced trends regarding telecommunications applications. He has successfully managed multiple account teams for the installation of regional and international networks encompassing voice, LAN, WAN, IVR, CTI, CRM, E-Commerce Customer Contact Centers, Voice over Internet Protocol (VOIP) and Video applications. My expertise is furthered by data designs regarding DS1, DS3, ATM, Frame Relay and SONET utilization.

Chuck Davis - Senior Consultant

Chuck is a management consultant associated with Global Telecommunications Incorporated. His particular strength is in helping clients to articulate clear statements of business problems or opportunities and then defining and implementing cost effective solutions to address these needs. These skills are applied to both data processing and telephony. He can work with clients on the selection and implementation of new hardware, software, networking and telephone systems, including call centers. He can also perform diagnostic evaluations of existing systems and recommend improvements or solutions for problems. Chuck has a proven record of accomplishment of negotiating cost-saving, mutually beneficial agreements with vendors. He also has extensive experience implementing cabling systems for voice and data.

Chuck has over 27 years of highly varied information technology experience. He was Director of Information Resources for a \$1 billion manufacturing holding company, overseeing MIS at all of the subsidiary companies and consulting with them on a wide range of strategic and tactical technology and business issues. He guided the subsidiaries through hardware and software system selections, introduced new technologies, designed networks, and cabling systems for several factories. For five years, Chuck was Vice President of Strategic Technology for a multi-billion dollar, privately held conglomerate. He researched, evaluated and implemented new hardware, software and technologies and acted as a consultant and project manager for both the headquarters and various subsidiaries.

Kathy Gasper - Senior Call Center Consultant

Kathy Gasper brings to Global Telecommunications over 18 years of advanced Call Center and Customer Relationship Management (CRM) skills in the telecommunications and information technology industry. She works diligently with Global clients to optimize their current and future Call Center and CRM capabilities. This promotes the efficiency of the Call Center as well as maximizing the potential for Call Center personnel.

Prior to joining Global Telecommunications, Kathy worked with Avaya, Lucent and AT&T for 18 years providing various aspects of Call Center/CRM support for hardware and software products. Working in Marketing, Kathy distinguished herself by her ability to identify areas within the Call Center that would maximize employee productivity to provide excellent customer satisfaction results.

Pricing

Global Telecommunications client billing rate for Kenergy in 2009 will be \$165.00 per consultant hour plus "Travel and Expenses". Travel Expense is \$85.00 per Consultant Hour.

Global Telecommunications will honor this price as a "Not to Exceed" as long as the project timetable in this document is met. If any additional requests are made from Kenergy that is not detailed in this document, Global Telecommunications will amend this Scope of Work with an Addendum that is approved by Kenergy in either e-mail or written approval confirmation.

The current scheduled conversion date is November 11th, 2009. In the event this date is delayed by CBTS or Kenergy, there will be additional consulting time and charges due to unplanned delays.

Implementation of Selected Services

Project	To	tal	Total Cost: \$62,040.00
•	\triangleright	Post Conversion Support – Hours: 32	Cost: \$ 5,280.00
	\triangleright	On-Site Cutover and Support - Hours: 128	Cost: \$21,120.00
	\triangleright	Weekly Conference Calls - Hours: 64	Cost: \$10,560.00
	\triangleright	Call Flow Design and Analysis – Hours: 84	Cost: \$13,860.00
		Expanded Contract Negotiations - Hours: 36	Cost: \$ 5,940.00
_	\triangleright	Initial On-Site Meeting – Hours: 32	Cost: \$ 5,280.00

Travel Policy - Attached a copy of Global Telecommunications Corporate Travel Policy.

Commencement of Project

We welcome the opportunity to provide quality telecommunications consulting services for Kenergy. Global Telecommunications Incorporated is prepared to commence with this project for your organization on July 16th, 2009.

I would like to thank you in advance for your confidence in our firm. Our corporate goal and mission statement is to always to protect our clients best interests associated with telecommunications applications. We strive to make recommendations that will cover the cost of professional fees associated with our services. If you have any questions regarding this document, please contact me at 919-848-7773, Extension 10.

Best Regards,

Acceptance of "Scope of Work"

W.G. (Bill)

Digitally signed by W.G. (Bill) Moore DN: cn=W.G. (Bill) Moore, cn=Global Telecommunications incorporated, ou, email=mgmoore@globaltele.com, c=US

W.G. (Bill) Moore

Scott Gentry

President

Moore

Manager of Technical Services

Attachment - Travel and Expenses

WGM/mt

600 Emerywood Drive, Suite 200, Raleigh, NC 27615 Telephone 919-848-7773 Facsimile 919-848-4401

2011 RATE APPLICATION

standard directors' fees, per diems, and other compensation in effect during the test year. If changes

to the board policy on April 13, 2010 authorizing expenses for a spouse or family member when the

activity is for group expenses. Kenergy has excluded for rate-making purposes the director's expenses

occurred during the test year, indicate the effective date and the reason for the changes.

Provide Kenergy's policies specifying the compensation of directors and a schedule of

Item 16, pages 2-3 of 3, contain the above referenced information. Changes were made

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Item 16)

Response)

Witness)

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Sanford Novick

disallowed in case 2003-00165. See application, Exhibit 5, page 7.

KENERGY CORP. BOARD POLICY NO. 104 PAYMENT OF DIRECTORS' FEES AND EXPENSE ALLOWANCE

I. OBJECTIVE

To establish a fair and equitable basis upon which to compensate Directors for time spent on behalf of Kenergy and to reimburse Directors for expenses incurred in the performance of their official duties as a director.

II. POLICY

It is the policy of the company to pay all attendance fees and to reimburse Directors for travel, lodging, and other ordinary and necessary expenses incurred in the performance of their duties on behalf of Kenergy. This includes attendance at regular, special, and committee meetings, seminars, conferences, and other board authorized functions.

<u>Board Fee</u> – Each director shall receive a \$650 monthly retainer. Additionally, each director shall be paid a fee of \$300 for attendance at the regular monthly meeting of the Board of Directors. The Chairperson shall receive an additional \$100 per meeting, when presiding, and business is conducted.

Directors shall receive \$300 per day for committee or special meetings. Fees for participation in telephonic meetings shall be one-half the special meeting fee. The Chairperson is entitled to an additional \$50 fee for presiding during a telephonic meeting when business is conducted. Two or more activities are encouraged to be held on the same day (i.e., Board meeting and committee meeting) and a Director shall be entitled to fees and expenses for only one activity.

Directors, including the director who represents the industrial customers, shall not receive any fees for attendance at the Kenergy or the Big Rivers annual membership meeting or any Resource Committee meetings or functions. They are entitled to be reimbursed for travel at the standard mileage rate allowed by the Internal Revenue Service.

The Directors Emeritus shall be paid a fee of \$100 per regular board meeting attended, plus mileage.

<u>Association and Industry-Related Fees</u> – A Director shall be paid a fee of \$300 per day, plus expenses, for attending a conference, seminar, or meeting sponsored by KAEC, NRECA, CFC, CoBank, etc. on behalf of

Kenergy. A director shall be paid \$150 for one travel day and expenses for that day, including weekends, not occurring on an actual meeting day.

A Director attending educational seminars, conferences, business meetings, or other functions on behalf of the company shall report pertinent information to the Board at its next meeting.

Expense Reimbursement - A Director shall be reimbursed for expenses upon

submission of a detailed, itemized, expense report, with receipts attached as appropriate. A separate expense report shall be submitted for regular meetings, special meetings, and committee meetings versus meetings for state, regional and national meetings, and industry-related meetings. Such expense report shall be submitted to the Vice President of Finance & Accounting and should be submitted within thirty (30) days following the activity for which reimbursement is requested. Receipts must be attached for any expense over \$25.

Expenses shall not be paid for the spouse or any family member of a Director accompanying the Director to meetings. If a spouse or family member accompanies the Director, the Director is expected to pay for all associated expenses. The board may authorize payment of expenses for a spouse or a family member when the activity is a group function.

Expenses for entertainment shall be reimbursed if the expenses are incurred for reasons attributable to reasonable and necessary company business. Any expense incurred for personal entertainment is not reimbursable.

Ordinary and necessary expenses include the cost of transportation, meals, lodging, telephone calls, Internet connection fees, cab fare or other local transportation, laundry, car rental, etc. Reimbursement shall be for actual out-of-pocket expenses. For travel in the Director's personal automobile, mileage shall be paid at the standard mileage rate allowed by the Internal Revenue Service. The mode of travel concerning personal automobile versus coach class airfare is left up to the discretion of the Director, but a Director is encouraged not to exceed a reasonable airfare when traveling by a personal automobile.

It shall be the responsibility of the Audit Committee to review the expenses of the board on a timely basis.

Insurance - All directors shall be covered for business travel insurance benefits in accordance with Kenergy's group insurance policies. Health and dental insurance coverage shall not be paid by Kenergy for directors. Effective January 1, 2008, directors not currently covered by Kenergy's group insurance policies shall not be allowed to participate in the insurance.

Any exceptions, questions, or clarifications concerning this policy are to be addressed to the Chairperson who will in turn make a decision or present it to the full board for resolution.

The Board of Directors shall be responsible for ensuring compliance with this policy on the part of its members.

Approved: 12-4-01

Revised:

2-11-03

5-10-05

1-10-06

12-12-06

10-9-07

4-13-10

2011 RATE APPLICATION

Item 17) Provide the date, time, and a general description of the activities at the most recent annual members' meeting. Indicate the number of new board members elected. For the most recent meeting and the five previous annual members' meetings, provide the number of members in attendance, the number of members voting for new board members, and the total cost of the annual meeting.

Response) Item 17, page 2 of 2, contains the above referenced information.

Witness) Sanford Novick



RESPONSE TO THE COMMISSION'S FIRST DATA REQUEST FOR INFORMATION

2011 RATE APPLICATION

Most Recent Annual Meeting

The meeting was held June 8, 2010, at the Sportscenter in Owensboro, Kentucky. Registration for the meeting ran from 3:00 p.m. to 6:30 p.m. Member-owners and their families were served a light meal consisting of a pork loin sandwich, chips, drink and popcorn. The Annual Meeting was in the format of an Energy Expo. Vendors included: Sun Windows, Neel, Crafton & Phillips LLC, Acme Plumbing & Heating, Thermal Cell, Graber Insealators, Woodard Cooling & Heating, Schwartz Heating & Cooling, Insulated Concrete/Ballard Construction, Green River Appliance, Frontier Basement Systems, Disaster Emergency Services, KY Division of Forestry, UK Extension Office and KY Department of Air Quality and W.I.R.E. (Women in Rural Electrification). The Expo was from 3:00 p.m. to 6:30 p.m. with the business session lasting from 6:30 to 7:20. The business session included a welcome from the board chair, report of the board secretary concerning there being a quorum present, remarks by the President and CEO, Sandy Novick, and the awarding of scholarships. Door prizes were awarded throughout the evening, about every 30 minutes.

Data on Most Recent (2010) and Four Previous Annual Meetings

	2010	2009	2008	2007	2006
# Members in Attendance	541	451	660	258	431
# Members Voting for New Board Members	1,622	2,633	1,221	1,423	1,244
# of Board Members Elected or Re-Elected	3 Re-elected	1 Re-elected 1 New	4 Re-elected 1 New	3 Re-elected	2 Re-elected 1 New
Total Cost of Annual Mtg.	\$29,179	\$13,038	\$18,581	\$13,443	\$13,752

Note: Cost of Annual Meeting excludes staff labor and overhead.

2010 expenses include \$10,000 for scholarships.

2011 RATE APPLICATION

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2 Item 18) Provide the following:

a. A schedule showing, by customer class (e.g., residential, commercial, industrial, etc.), the amount and percent of any proposed increase or decrease in revenue distributed to each class. Provide a detailed explanation of the methodology or basis used to allocate the requested increase or decrease in revenue to each of the respective customer classes.

- b. A schedule showing how the increase or decrease in (a) above was further distributed to each rate charge (e.g., customer or facility charge, KWH charge, etc.). Explain in detail the methodology or basis used to allocate the increase or decrease.
- c. If the rate schedule contains a demand charge, describe in detail how the proposed demand charge was determined. Provide all calculations, assumptions, work papers, methodologies, etc. used in the development of the proposed demand charge.
- d. If the rate schedule contains a monthly customer charge, describe in detail how the proposed customer charge was determined. Provide all calculations, assumptions, work papers, methodologies, etc. used in the development of the proposed customer charge.
- e. A reconciliation of Fuel Adjustment Clause ("FAC") revenue and expense for the test year. The net result of this adjustment should be to remove all FAC revenue and expense from test-year revenue and expense.
- f. A reconciliation of Environmental Surcharge ("ES") revenue and expense for the test year. The net result of this adjustment should be to remove all ES revenue and expense from test-year revenue and expense.

2011 RATE APPLICATION

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Response 18a) See Page 1 of Exhibit 10A to the application for the amounts and percentages by class. See the answer to Q25 of Exhibit 8 to the application, "Direct Testimony of Jack D. Gaines", and refer to page 6 of Exhibit 16 to the application for an explanation of the methodology.

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Response 18b) See Pages 2-5 of Exhibit 10A to the application showing how the increases or decreases were distributed to each rate component. See the answer to Q.27 in Exhibit 8, "Direct Testimony of Jack D. Gaines", for an explanation of the methodology.

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Response 18c) Schedules 2 and 3 contain demand charges. The following is an explanation of the proposed demand component of the Schedule 2 as illustrated by the equivalent rate calculations:

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13 From 0 to 200 KWH/KW

If usage is:

Then the rates for energy and demand are:

From 0 to 200 KWH/KW

@ \$.05320/KWH

\$4.05/KW

From 200 to 400 KWH/KW

@ \$.03800/KWH

\$7.09/KW

From above 400 KWH/KW

@ \$.03300/KWH

+ \$9.09/KW

The foregoing shows how demand charges are built into the load factor based energy charges of the rate. Each line shows the effective rates per kWh and kW for the load factor ranges of each block. Because the size of each energy block in kWh is a function of demand, the demand charges are a function of the difference in the energy charges by block. For example, a customer whose load factor exceeds 54.8% (400/730) would use energy through each block. By algebraically extracting the demand component from the first two blocks, the rates for the over 54.8% load factor customer can be

2011 RATE APPLICATION

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restated as \$.033/kWh for all kWh plus of \$.9.09/kW for all kW. The effective demand charge for this 2 example is determined as follows: $(\$.0532-\$.033) \times 200 + (\$.038-\$.033) \times 200 + \$4.05$. Moreover, the 3 \$.033 end block energy charge includes \$.0115 per kWh of additional demand cost recovery because 4 Kenergy is purchasing energy at approximately \$.0215 per kWh. This load factor block type of 5 6 structure is an effective way to recover costs when the retail billing demand is based on individual customer NCP while costs, especially wholesale power costs, are a function of the diversified demand 7 contributions to system peak demand as is the case for Kenergy. The Schedule 2 structure recognizes 8 that diversity is inversely related to load factor. As shown above, the demand charge is low at very low 9 load factors and higher at the higher load factors. In this way, the demand component combined with 10 1 the demand costs built into the energy rates is sufficient to recover the \$10.189 wholesale demand charge (approximately \$7.75 with losses) and distribution demand costs across the customer class from 12 customers whose load factors range from the very low to the very high. At low load factors, individual 13 customer maximum demands will rarely coincide with the Kenergy system peak that determines the 14 15 wholesale cost of demand. Therefore, wholesale demand cost divided by retail billing demand will on average be less than the wholesale demand rate that is applicable to the wholesale billing demand. That 16 expected diversity is recognized by the Schedule 3 structure. As a customer's load factor increases, 17 coincidence with the system peak should also increase and the rate structure recognizes the change by 18 19 shifting emphasis to the demand component. A similar concept is applied to Schedule 3. However, since Option A is designed for high load factor with an \$8.65 demand charge, the energy rates decline 20 less to reduce the demand element in the energy structure. The reverse treatment is applied to Option 21 Š B.

2011 RATE APPLICATION

Response 18d) See the answer to Q.25 in Exhibit 8 to the application, "Direct Testimony of Jack D. Gaines", for an explanation of the methodology.

Response 18e & f) As shown on page 1 of Exhibit 5, the net cost to Kenergy for the wholesale riders including the fuel adjustment, the environmental surcharge, the unwind sur-credit was zero due to the off-setting impact of the Member Rate Stability Mechanism. The corresponding test year revenue was also zero. Kenergy normalized its test year power cost and revenue to reflect the annual effect of the Expense Mitigation Factor ("EMF") of \$0.002 per kWh that Big Rivers began charging in July 2010. The normalized revenue and power cost are equal so there is no effect on margins.

Witness) Jack Gaines

	2011 RATE APPLICATION				
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2	Item 19)	For each rate schedule (rate class), provide the following information for the test year:			
3	a.	Number of Customers			
4	Ъ.	Kilowatt-Hour Sales			
5	c.	Rate Schedule's Percent of Kenergy's Total Kilowatt-Hour Sales			
6	d.	Monthly Peak KW Demands for the Rate Schedule			
7	e.	Total Revenue Collected			
8	f.	Rate Schedule's Percent of Kenergy's Total Revenues			
9					
10	Response 19	a-f) Item 19, page 2 of 6, contains items a, b, c, e and f. Item 19, pages 3-6 of 6			
1	contain item	d. Page 3 contains the monthly peak KW demands for all classes except the direct served			
12	classes A, B	and C. These non-direct served classes are served through 50 separate delivery points so			
13	the monthly r	beak KW demands are not available by rate class. Pages 5 and 6 of 6 contain the monthly			
14	peak KW den	nands for the direct served classes.			
15					
16	Witnesses)	Steve Thompson and Jack Gaines			
17					
18					
19					
20					
21		in the second se			

	(a)	(b)	(c)	(d)	(e)	(f)
1 2 3	RATE	AVG. NO. CUSTOMERS (exc. YDL only)	KWH BILLED	% of KWH to total KWH	REVENUE BILLED	% of Revenue to total Revenue
4	Residential - Single & Three Phase	_(exc. YDL only)_	DILLED	to total KVVII	DILLED	to total Revenue
5		44.005	720 240 420	64.80%	E4 CC4 CD7	66.640/
6	Base Rate	44,925	738,240,430	04.00%		66.64%
7	Sum of unwind factors				\$0	-
8	Subtotal				\$51,661,607	
. 9		•				
10	Commercial and all other single phase					
-11	Base Rate	8,672	114,579,741	10.06%	\$8,630,747	11.13%
12	Sum of unwind factors				\$0	•
13	Subtotal				\$8,630,747	· .
14				-		•
15	Commercial & Public Bldgs - Three					•
16	Phase(Under 1000 KW)					
17	Base Rate	917	190,689,240	16.74%	\$11,884,369	15.33%
		317	190,009,240	10.7470		10.00%
18	Sum of unwind factors				\$0 \$11,884,360	-
19	Subtotal			•••	\$11,884,369	• `
20						
21	Commercial - Three-Phase					
22	(1001 KW and over)					
23	Base Rate	13	82,111,608	7.21%	\$3,898,255	5.03%
24	Sum of unwind factors				\$0	,
25	Subtotal	· .			\$3,898,255	•
26 .		•				•
27	Total Unmetered Lighting					
28	Base Rate		13,689,863	1.20%	1,451,899	1.87%
29	Sum of unwind factors		,,		.,,	
30	Subtotal			_	\$1,451,899	-
31	Gabiotal				Ψ1, 101,000	
32	Total Non direct served - Billings					
33	Base Rate	54,528	1 120 210 992	100.00%	\$77 FOC 977	100.0000%
		34,320	1,139,310,882	100.0078	\$77,526,877	100.000076
34	Sum of unwind factors				\$0	
35	Subtotal	54,528	1,139,310,882		\$77,526,877	
36	Unbilled Impact		18,892,930		\$1,496,360	-
37	Total Non direct served - booked	54,528	1,158,203,812		79,023,237	_
38 -	•					
39	Direct served (Class A) - base rate	2	6,972,917,988	87.58%	201,765,773	
40	Other charges and credits				73,957,660	
41	Total Class A			-	\$275,723,433	89.11%
42	Direct served (Class B) - base rate	3	739,473,380	9.29%	\$20,580,373	
	Other charges and credits				\$2,525,755	
43	Sum of unwind factors				\$0	
44	Total Class B			-	\$23,106,128	7.47%
45	All other class C - base rate	15	249,033,709	3.13%	\$10,574,786	3.42%
46	Sum of unwind factors	. 10	2-0,000,700	0.1070	\$10,574,700	9.4270
47	Total Class C		7.004 107.077	400 000	\$10,574,786	
48	Total direct serves	20	7,961,425,077	100.00%	\$309,404,347	100.00%
49						
50	Subtotal - all	54,548	9,119,628,889		388,427,584	
51		, , , , , , , , , , , , , , , , , , , ,				
52	Misc. Revenues	NA	NA		\$1,551,404	
53						-
54	Total All	54,548	9,119,628,889		\$389,978,988	
						=

KENERGY CORP. 2011 RATE APPLICATION PEAK DEMAND NON-DEDICATED

MONTH_	METERED KW
JANUARY	257,059
FEBRUARY	238,287
MARCH	192,974
APRIL	153,221
MAY	213,808
JUNE	259,600
JULY 2009	223,690
AUGUST	247,006
SETPEMBER	194,127
OCTOBER	151,373
NOVEMBER	179,285
DECEMBER	224,243
TOTAL	2,534,673

KENERGY CORP. 2011 RATE APPLICATION PEAK DEMAND SMELTER DELIVERY POINTS

MONTH		METERED KW
JANUARY		862,940
FEBRUARY		858,599
MARCH		855,637
APRIL		855,944
MAY		860,474
JUNE		855,665
JULY	2009	839,714
AUGUST		839,714
SETPEMBER		857,862
OCTOBER		862,077
NOVEMBER		863,503
DECEMBER		860,465
TOTAL		10,272,594

KENERGY CORP. 2011 RATE APPLICATION PEAK DEMAND TOTAL CLASS B DIRECT SERVES

MONTH	·	BILLED KW
JANUARY		88,639
	2010	,
FEBRUARY		89,434
MARCH		88,687
APRIL		88,384
MAY		88,317
JUNE		88,758
JULY	2009	89,641
AUGUST		89,509
SETPEMBER		103,784
OCTOBER		103,181
NOVEMBER		102,846
DECEMBER		88,697
TOTAL		1,109,877

KENERGY CORP. 2011 RATE APPLICATION PEAK DEMAND TOTAL CLASS C DIRECT SERVES

MONTH		BILLED KW
JANUARY .	2010	50,133
FEBRUARY		50,465
MARCH		52,525
APRIL		52,434
MAY		52,523
JUNE		53,603
JULY	2009	45,880
AUGUST		50,023
SETPEMBER		48,491
OCTOBER -		47,094
NOVEMBER		47,832
DECEMBER		48,080
TOTAL		599,083

2011 RATE APPLICATION

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Item 20)	Provide a schedule of purchased power costs for the test year and the 12-month period
immediately	preceding the test year, by vendor, separated into demand and energy components.
Include KW a	nd KWH purchased. Indicate any estimates used and explain their use in detail.
,	
Response)	Please see Exhibit 10, pages 10, 11, 12 and 14 for the test year data (all purchased from
	immediately Include KW a

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Big Rivers Electric Corporation). Please see Item 20, pages 2-7 of 7, for the 12-month period immediately preceding the test year.

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Steve Thompson Witness)

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NON-DEDICATED SYSTEM POWER COST FOR THE PERIOD ENDING JUNE 30, 2009 PURCHASED FROM BIG RIVERS ELECTRIC

TOTAL	4,200,428.73	4,019,868.61	3,655,022.23	2,939,802.65	3,418,848.37	4,410,200.24	4,428,662.00	3,342,959.91	3,420,261.91	2,867,433.86	2,901,536.32	4,113,045.74	43,718,070.57	
WHOLESALE DISCOUNT ADJ	-\$119,042.99	-\$122,357.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-241,400.11	
RENEWABLE V RESOURCE ENERGY	\$31.14	\$31.14	\$31.14	\$31.14	\$31.14	\$31.14	\$27.68	\$27.68	\$17.30	\$10.38	\$10.38	\$0.00	280.26	
ENERGY KWH	\$2,391,728.64	\$2,286,082.20	\$1,880,803.62	\$1,681,417.71	\$1,944,655.09	\$2,499,363.94	\$2,345,083.73	\$1,738,188.43	\$1,801,306.19	\$1,594,934.02	\$1,647,122.46	\$2,217,798.65	24,028,484.68	
DEMAND KW	\$1,927,711.94	\$1,856,112.39	\$1,774,187.47	\$1,258,353.80	\$1,474,162.14	\$1,910,805.16	\$2,083,550.59	\$1,604,743.80	\$1,618,938.42	\$1,272,489.46	\$1,254,403.48	\$1,895,247.09		
ACTUAL LF	.0	59.81%	53.19%	64.88%	66.19%	63.52%	54.65%	58.23%	59.82%	67.38%	63.76%	58.72%	:	
BILLED LF	· ×	59.81%	53.19%	64.88%	66.19%	63.52%	54.65%	58.23%	59.82%	67.38%	63.76%	58.72%		
KWH		112,062,853	92,196,256	82,422,437	95,326,230	122,517,840	114,955,085	85,205,315	88,299,323	78,183,040	80,741,297	108,715,620		
	261,562	251,847	240,731	170,740	200,022	259,268	282,707	217,740	219,666	172,658	170,204	257,157		
	261,562	251,847	240,731	170,740.	200,022	259,268	282,707	217,740	219,666	172,658	170,204	257,157		
	JULY 08	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY 09	FEBRUARY	MARCH	APRIL	MAY	JUNE 09	TOTAL	
						Iten	120						•	•

\$43,718,070.57 -\$97,532.73 \$43,620,537.84

Coop usage-see attached G/l account 555.0 = to Form 7

Item 20 Page 2 of 7

KENERGY CORP. 2011 RATE APPLICATION Purchased Power from Big Rivers Electric-Direct Serves Class B Twelve Months Ending June 30, 2009

			*				
	(a)					WHOLESALE DISCOUNT	
	MONTH	KW	KWH	DEMAND	ENERGY	ADJUSTMENT	TOTAL
1	JULY 2008	90,049	59,907,644	\$913,997.35	\$901,987.24	-\$52,548.42	\$1,763,436.17
2	AUGUST	91,837	63,159,147	\$932,145.55	\$1,022,124.12	-\$49,165.00	\$1,905,104.67
3	SEPTEMBER	91,814	58,957,908	\$931,912.10	\$949,894.74		\$1,881,806.84
4	OCTOBER	91,527	60,390,685	\$928,999.05	\$833,290.41		\$1,762,289.46
5	NOVEMBER	90,134	55,674,977	\$914,860.10	\$776,355.18		\$1,691,215.28
6	DECEMBER	90,319	56,105,154	\$916,737.85	\$827,586.69		\$1,744,324.54
7	JANUARY 2009	89,191	55,198,501	\$905,288.65	\$814,999.78		\$1,720,288.43
8	FEBRUARY	88,847	50,796,241	\$896,932.30	\$683,527.01	•	\$1,580,459.31
9	MARCH	91,187	55,843,399	\$921,124.33	\$759,153.30		\$1,680,277.63
10	APRIL	86,886	51,427,603	\$881,892.90	\$693,361.52		\$1,575,254.42
11	MAY	88,350	57,078,201	\$896,752.50	\$808,518.28		\$1,705,270.78
12	JUNE	89,100	57,328,150	\$904,365.00	\$779,621.81	·····	\$1,683,986.81
		·					
13	TOTAL	1,079,241	681,867,610	\$10,945,007.68	\$9,850,420.08	-\$101,713.42	\$20,693,714.34

KENERGY CORP. 2011 RATE APPLICATION Purchased Power from Big Rivers Electric-Direct Serves Class C Twelve Months Ending June 30, 2009

	(a)					MII 101 F0 41 F	
						WHOLESALE DISCOUNT	
	MONTH	KW	KWH	DEMAND	ENERGY	ADJUSTMENT	TOTAL
1	JULY 2008	40,949	18,507,980	\$449,995.08	\$253,836.93	-\$20,086.88	\$683,745.13
2	AUGUST	41,747	17,782,700	\$434,359.10	\$243,889.72	-\$19,345.77	\$658,903.05
3	SEPTEMBER	43,088	18,558,316	\$444,082.80	\$254,527.29		\$698,610.09
4	OCTOBER	42,535	19,913,447	\$438,733.75	\$273,112.93		\$711,846.68
5	NOVEMBER	42,075	17,533,800	\$430,857.35	\$240,476.06		\$671,333.41
6	DECEMBER	41,988	18,278,639	\$431,080.65	\$250,691.55		\$681,772.20
7	JANUARY 2009	42,321	16,699,662	\$432,826.45	\$229,035.86		\$661,862.31
8	FEBRUARY	41,083	17,025,242	\$426,584.20	\$233,501.20		\$660,085.40
9	MARCH	41,327	18,420,956	\$426,652.16	\$252,643.40		\$679,295.56
10	APRIL	39,006	16,638,740	\$430,085.95	\$228,200.34		\$658,286.29
11	MAY	35,896	15,460,631	\$420,270.90	\$212,042.56		\$632,313.46
12	JUNE	38,919 .	16,247,082	\$437,961.70	\$222,828.73		\$660,790.43
13	TOTAL	490,934	211,067,195	\$5,203,490.09	\$2,894,786,57	-\$39,432.65	\$8,058,844.01

KENERGY CORP. 2011 RATE APPLICATION Purchased Power from EON-Alcan & Century Twelve Months Ending June 30, 2009

,	(a)	(b)	(c) PURCHASED
	MONTH	KWH	POWER
1	JULY 2008	534,067,269	\$18,916,647.92
2	AUGUST	529,487,614	\$17,282,378.28
3	SEPTEMBER	503,968,206	\$15,423,164.27
4	OCTOBER	514,869,194	\$14,878,079.95
5	NOVEMBER	500,697,786	\$14,074,978.08
6	DECEMBER	521,128,108	\$15,223,323.29
7	JANUARY 2009	479,630,808	\$13,063,081.50
8	FEBRUARY	420,922,247	\$11,227,614.29
9	MARCH	452,727,106	\$11,946,368.22
10]	APRIL	442,541,005	\$11,640,034.17
11	MAY	467,790,810	\$12,355,395.27
12	JUNE	451,399,353	\$12,103,720.06
13	TOTAL	5,819,229,506	\$168,134,785.30

KENERGY CORP. 2011 RATE APPLICATION Purchased Power from Big Rivers-Alcan & Century Twelve Months Ending June 30, 2009

	(a)	(b)	(c) PURCHASED
	MONTH	KWH	POWER
1	JULY 2008	87,845,000	\$4,369,620.89
2	AUGUST	93,253,000	\$4,587,712.05
3	SEPTEMBER	96,149,000	\$4,910,044.40
4	OCTOBER	106,392,000	\$5,501,153.32
5	NOVEMBER	102,313,000	\$5,230,486.04
6	DECEMBER	101,259,000	\$5,293,708.10
7	JANUARY 2009	139,749,000	\$7,434,738.77
8	FEBRUARY	129,207,001	\$6,831,432.85
9	MARCH	95,585,000	\$4,986,201.37
10	APRIL	71,016,000	\$4,328,489.18
11	MAY	57,238,000	\$3,853,576.21
12	JUNE	52,017,000	\$3,693,251.14
13	TOTAL	1,132,023,001	\$61,020,414.32

KENERGY CORP. 2011 RATE APPLICATION PEAK DEMAND SMELTER DELIVERY POINTS

MONTH		METERED KW
JANUARY		862,940
FEBRUARY		858,599
MARCH		855,637
APRIL		855,944
MAY		860,474
JUNE		855,665
JULY	2009	839,714
AUGUST	•	839,714
SETPEMBER		857,862
OCTOBER		862,077
NOVEMBER		863,503
DECEMBER		860,465
TOTAL		10,272,594

2011 RATE APPLICATION

2 Item 21) Describe how the test-year capitalization rate was determined. If differing rates were used for specific expenses (i.e., payroll, transportation clearing accounts, depreciation, etc.), indicate the rate and how it was determined. Indicate all proposed changes to the test-year capitalization rate and how they were determined.

Response) Kenergy does not use pre-determined capitalization rates. All employees complete daily timesheets specifying time worked by account number. Please refer to Exhibit 5 to the application, pages 5C and 6B for the summary of the timesheet allocation between capital and expense.

Witness) Steve Thompson

4		2011 RATE APPLICATION
1		
2	Item 22)	Provide the following:
3	a.	A schedule of salaries and wages for the test year and each of the three calendar years
4	preceding the	test year as shown in Format 22a. For each time period, provide the amount of overtime
5	pay.	
6	ь.	A schedule showing the percentage of increase in salaries and wages for both union and
7	non-union en	aployees for the test year and the five preceding calendar years.
8		
9	Response a a	and b) Item 22, pages 2–4 of 4, contain the above referenced information.
10		
٠.	Witnesses)	Keith Ellis and Steve Thompson
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Format 22a Page 1 of 2

		,	KENER	KENERGY CORP.					
			2011 RATE	2011 RATE APPLICATION					
		for th	Analysis of Sa e Calendar Ye the Test Year	Analysis of Salaries and Wages or the Calendar Years 2007 through 2009 and the Test Year ending June 30, 2010	009 110				
								Test Year	ear
Line		2007	21	2008		2009		June 30, 2010	
S o	Item (a)	Amount (b)	% (o)	Amount (d)	(e) %	Amount (f)	(6) %	Amount (h)	% (E)
-	Wages charges to expense:								2
2.	Power Production expense		·						
က်	Transmission expenses								
4.	Distribution expenses	\$3,603,598.70		\$ 4,294,951.85	19.19%	\$ 3,643,700.66	-15.16%	\$ 3,751,390.40	2.96%
5.	Customer accounts expense	\$1,653,056.36		\$ 1,662,182.60	0.55%	\$ 1,655,729.85	-0.39%	\$ 1,642,188.97	-0.82%
6.	Sales expense	\$ 37,701.06		\$ 43,972.02	16.63%	\$ 38,834.54	-11.68%	\$ 40,322.14	3.83%
7.	Administrative and general expenses:		,						
	(a) Administrative and general salaries	\$ 958,078.85		\$ 907,536.61	-5.28%	\$ 960,626.36	5.85%	\$ 986,437.40	2.69%
	(b) Office supplies and expense								
	(c) Administrative expense transferred-cr								
	(d) Outside services employed								
	(e) Property insurance								
	(f) Injuries and Damages					The second secon			·
	(g) Employee pensions and benefits	·							
Note: Sh	Note: Show percent increase of each year over the prior year in Columns (c), (e), (g), and (i)	rior year in Colun	ıns (c), (e), (g)	, and (i).					

Format 2:. Page 2 of 2

			¥	KENERGY CORP.					
			2011	2011 RATE APPLICATION	NC				
		-	Analysi for the Caler and the Tes	Analysis of Salaries and Wages for the Calendar Years 2007 through 2009 and the Test Year ending June 30, 2010	/ages ough 2009 : 30, 2010				
								Test Year	ar
		2007		2008		2009		June 30, 2010	-
S E	Item (a)	Amount (b)	% (C)	Amount (d)	% (e)	Amount (f)	% (6)	Amount (h)	% (1)
7.	Administrative and general expenses (continued):				,				
	(h) Franchise requirements								
	(i) Regulatory commission expenses	\$ 14,903.72		\$ 62,267.13	317.80%	\$ 7,011.15	-88.74%	\$ (15.68)	-100.22%
	(i) Diminate changes - Cf.	.							
	(V) Missellaneous deneral expense	\$ 133,556.84		\$ 169,725.64	27.08%	\$ 164,579.51	-3.03%	\$ 159,051.84	-3.36%
	(I) Maintenance of general plant			\$ 217,180.19	6.82%	\$ 271,385.06	24.96%	\$ 270,629.43	-0.28%
80	Total administrative and general expenses L7 (a) through L7(l)	\$ 1,309,861.60		\$ 1,356,709.57	3.58%	\$ 1,403,602.08	3.46%	\$ 1,416,102.99	0.89%
66	Total salaries and wages charged	\$ 6,604,217.72		\$ 7,357,816.04	11.41%	\$ 6,741,867.13	-8.37%	\$ 6,850,004.50	1.60%
ţ	Warde Canitalized	Į.		\$ 3,351,330.60	1.60%	\$ 3,102,378.52	-7.43%	\$ 3,211,515.11	3.52%
<u>:</u>	Wages Other (non-oneration & A/R accis)	1		\$ 382,446.76	280.59%	\$ 1,952,745.35	410.59%	\$ 159,167.85	-91.85%
2	Total Salaries and Wages	10,	_	\$ 11,091,593.40	10.88%	\$11,796,991.00	6.36%	\$ 10,220,687.46	-13.36%
13.	Ratio of salaries and wages charged expense to total wages (L9 / L12)	%99	9	%99				%19	
.14.	Ratio of salaries and wages capitalized to total wages (L10 / L12)	33%	9	30%		79%		31%	
15.	Ratio of salaries and wages-Other to total wanes (I.11 / I.12)	. 1%	%	%E		17%		2%	
16	Overtime Dollars	\$ 931,879		\$ 1,853,913		\$ 2,611,822		\$ 932,434	·
7	Overline House	23,760.5	10	46,026.0		63,652.7		22,306.0	
	Over line money			1					
Note: St	Note: Show percent increase of each year over the prior year in Columns (G), (e), (g), and (I)	or year in Column	s (c), (e), (g)	, and (i).					

2011 rat plication PSC information request no. 1 Item 22-b

,	1											
Line No	(n)	wage rate 12/31/05	wage rate 12/31/06	% increase	wage rate 12/31/07	% increase	wage rate 12/31/08	% increase	wage rate 12/31/09	% increase	wage rate 6/30/10	% increase
-	Admin & Technical Average grade 1	\$16.69	\$17.38	4%	\$17.47	1%	\$18.11	4%	\$18.15	%0	\$17.88	-2%
2	Average grade 2	\$19.11	\$19.71	3%	\$21.00	%2	\$20.71	-1%	\$19.18	%/-	\$18.89	-1%
ო	Average grade 3	\$19.97	\$20.94	2%	\$21.89	2%	\$22:70	4%	\$23.05	2%	\$23.28	1%
4	Average grade 4	\$23.35	\$24.40	4%	\$25.38	4%	\$25.96	3 2%	\$26.50	2%	\$26.52	%0
Ŋ	Average grade 5	\$25.68	\$26.67	4%	\$27.80	4%	\$28.62	3%	\$29.50	3%	\$29.56	%0
9	Average Admin & Technical	\$22.15	\$23.16	2%	\$23.97	4%	\$24.86	3 4%	\$25.39	2%	\$25.57	1%
7	Operations Average grade 1	\$20.91	\$21.45	9%	\$22.10	3%	\$23.41	1 6%	N/A	N/A	N/A	N/A
æ	Average grade 2	\$19.81	\$20.58	4%	\$21.25	3%	\$22.08	3 4%	\$22.86	4%	\$22.86	%0
σ	Average grade 3	\$22.48	\$22.81	1%	\$22.99	1%	\$24.26	9 6	\$24.09	-1%	\$24.23	1%
10	Average grade 4	\$25.74	\$26.62	3%	\$27.29	3%	\$27.75	5 2%	\$27.71	%0 ·	\$27.86	1%
7	Average grade 5	\$28.77	\$30.28	9%	\$31.09	3%	\$32.45	5 4%	\$33.15	2%	\$33.34	4%
12	Average Operations	\$24.03	\$24.77	3%	\$25.68	4%	\$26.78	8 4%	\$27.74	4%	\$27.95	1%
13	Professional Average grade 1	\$28.72	\$29.74	4%	\$30.26	2%	\$31.56	6 4%	\$32.86		\$32.18	-2%
4	Average grade 2	\$36.68	\$39.58	8%	\$41.73	2%	\$43.90	0 5%	\$43.04	-2%	\$43.82	2%
15	Average grade 3	\$41.38	\$43.55	5 5%	\$46.40	%2	\$48.16	6 4%	\$49.65	3%	\$49.65	%0
16	Average grade 4	\$62.81	\$65.61	4%	\$65.58	%0	\$67.03	3 2%	\$68.87	3%	\$68.87	%0
17	Average Professional	\$41.44	\$44.61	%8	\$46.34	4%	\$48.07	7 4%	\$48.56	1%	\$48.00	-1%
6	Average All Full Time	\$26.69	\$26.77	%0 /	\$27.44	3%	\$28.87	7 5%	\$28.54	-1%	\$28.39	-1%
19	Average All Part-Time and Temp.	\$7.73	\$8.30	%0 (\$8.00	%0 (\$0.00	%0 0	\$0.00	N/A	\$23.00	N/A
50	Average All Employees	\$23.49	\$26.36	3 12%	\$27.67	, 5%	\$28.87	7 4%	\$29.82	3%	\$30.07	1%
.Notes:	وجرية General wage adjustments were granted as foll	granted as follows:	January 1, 2006 2007 2008 2009 2009 2010	2007 2007 2008 2009 2010	% 3% 3% 3%	Merit and str current hour of an employ was implem All of the ab	ap adjustment Iy rate relative yees grade lev ented in 2000 ove categorie:	Merit and step adjustments were granted based current hourly rate relative to the established mi of an employees grade level. Kenergy's first waws implemented in 2000 and updated in 2002. All of the above categories are non-union.	Merit and step adjustments were granted based on performance and current hourly rate relative to the established mid-point or market rate of an employees grade level. Kenergy's first wage and salary study was implemented in 2000 and updated in 2002. All of the above categories are non-union.	rformance ar t or market ra i salary study	5 2	

Item 22 Page 4 of 4

2011 RATE APPLICATION

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Item 23) Provide the following payroll information for each employee:

- a. The actual regular hours worked during the test year.
- b. The actual overtime hours worked during the test year.
- c. The test-year-end wage rate for each employee and the date of the last increase.
- d. A calculation of the percent of increase granted during the test year.

The information shall identify all the employees as either salaried or hourly, and also as either full-time, part-time, or temporary. Employee numbers or other identifiers may be used instead of employee names. Include an explanation of how the overtime pay rate is determined. All employees terminated during the test year shall be identified (along with the month in which the termination occurred), as well as those employees who replaced terminated employees or were otherwise added to the payroll during the test year. If Kenergy has more than 100 employees, the above information may be provided by employee classification.

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Response a – d) Item 23, page 2 of 2, contains the above referenced information.

16

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Witnesses) Keith Ellis and Steve Thompson

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Kenergy Corp 2011 rate application PSC information request No. 1 Item 23

1	~ 75	(c) Employees	(d) Terminated furing twelve	(e) Added during fwelve	Full	(g) Part Ti	Item 23 (h) (l) (l) Temporary Salarled Hourly	irein 23 (i) Salaried Ho	C) Hourly F	(k) Regular hrs O	(I) (m) Overtime hrs Dbl. Time hrs	(m) ibl. Time hrs Paid	(n) Average	(o) Average wage rate	(p) % Increase during test vr.	(q) Average wage rafe	(r) % increase after test vr.
1		2 - -	mo 6/30/10	mo 6/30/10	As	of the end	of the fest	year 6/30/1		F .		בפות	7/1/2009		dumily test yr.	Mage Idle 1/1/2011	144
1	2		ო	ო	7	0	0	0	7	15,155.5	129.0	0.0	\$18.42		% 5-		
1 25 10 10 10 10 10 10 10 1	-		0	8	ო	0	0	0	ю	3,904.0	28.0	0.0	\$20.90		-10%		
1	18		ю	0	ŧ5	0	0	0	15	33,816.5	1,028.0	0.0	\$22.91		5%		
1	12		3	0	G	0	0	0.	o	19,386.0	76.5	0.0	\$28.27		1%		
11 6 12 12 12 12 12 12	56			-	52	0	0	8	23	50,970.5	1325.5	2.0	\$29,40		1%		
1	94		11	9	59	0	0	2	57	123,232.5	2,587.0	2.0	\$26.66		%0	П	
1			•								•						
1	0		0	o	0	0	0	0	0	0.0	0.0	0.0	WA		A/N		
1 1 1 1 1 1 1 1 1 1	5		0	0	6	0	0	0	9	20,783.0	957.5	3.5	\$22.69		1%		
1 1 1 1 1 1 1 1 1 1	9		0	0	ဖ	0	0	0	Ф	12,164.5	2,593.0	12.5	\$24.41		%0		
1 1 1 1 1 1 1 1 1 1	38		ო	•	98	0	0	0	38	78,597.5	11,661.0	62,5	\$27.37		2%		:
1	ά		-	0	4	0	0	0	4	29,504.0	4,213.5	14.5	\$32.73		2%		AN A
2 2 5 0 6,941,0 0.0 0.0 520,31 522,16 6% 533,30 1 0 6 0 0 17,302,0 320 — 0 542,63 5% <td>69</td> <td></td> <td>4</td> <td>-</td> <td>99</td> <td>0</td> <td>0</td> <td>0</td> <td>98</td> <td>141,049.0</td> <td>19,426.0</td> <td>93.0</td> <td>\$27.80</td> <td></td> <td>1%</td> <td></td> <td></td>	69		4	-	99	0	0	0	98	141,049.0	19,426.0	93.0	\$27.80		1%		
1 0 0 0 0 0 0 0 0 0	Aanag	eriat															
1	ιΩ		8	М	ĸ	0	0	ıc	0	8,941.0	0.0	0.0	\$30.31		%9		
0 0 5 0 10,4000 169.05 546.65 546.85 546.85 546.85 546.85 546.85 65	6		Ψ-	o .	Φ.	0	0	œ	0	17,302.0	32.0	0.0	\$42.93		2%		
9 0 5 0 10,4000 0.0 56.887 588.87 0.65.89 570.88 18 2 23 0 47,0430 198.0 0.0 547.11 \$48.00 26 \$43.99 18 8 148 0 2 2 22,210.0 96.0 \$28.71 \$48.00 26 \$43.12 18 9 148 0 0 1 225.11.0 96.0 \$28.71 \$30.00 1% \$31.12 18 18 148 0 0 1 222.10.0 96.0 \$28.77 \$30.00 1% \$31.02 18 18 148 1 0 1 2.22.10.0 96.0 \$28.77 \$30.00 1% \$31.02 18 18 14 0 0 1 2.22.10.0 96.0 \$28.77 \$30.00 1% \$31.02 18 18 18 1 2 12 311.22	٠Ç)		0	0	co	0	0	s	0	10,400.0	166.0	0.0	\$49.65		%0		
3 2 23 0 0 27,043.0 198.0 0.0 \$47,043.0 \$65.0 \$58.70 \$78.31.2 18 9 148 0 0 1 225,10.0 96.0 \$28.79 \$30.10 1% \$31.12 18 1 0 0 1 225,21.0 96.0 \$28.79 \$30.10 1% \$31.02 18 1 0 0 1 225,21.0 96.0 \$28.74 \$30.06 1% \$31.05 18 1 0 0 1 225,21.0 96.0 \$28.70 \$31.05 1% \$31.05 1% \$31.05 1% \$31.05 1% \$31.05 1% \$31.05 1% \$31.05 1% \$31.05 1% \$31.05 1% \$31.05 1% \$31.05 1% \$31.05 1% \$31.05 1% \$31.05 1% \$31.05 1% \$31.05 1% \$31.05 1% \$31.05 1%	ro.		0	0	w	0	0	ភេ	0	10,400.0	0.0	0.0	\$68.87		%0		
18 9 148 0 0 25 123 311,324.6 22,210.0 95.0 \$29,79 \$30,10 1% \$31,122 18 9 148 1 0 0 1 235.5 1.0	77		3	2	23	0	0	23	0	47,043.0	198.0	0.0	\$47.11		2%	\$49.39	
18 9 148 1 0 25 124 314,520.0 22,211.0 96.0 \$22,714.0 96.0 \$23,74 \$30.06 1% \$531.06	167		18	ø3	148	0	0	32	123	311,324.5	22,210.0	95.0	\$29.79		1%		
18	~		0	0	0	-	0	0	-	295.5	1.0	•					
Date Date Date Total hours paid per earn	168		18	6	148	1	0	26	124	311,620.0	22,211.0	95.0	\$29.74		1%		
	ations If (interpretations) If a solid Mgr — with year — with year — with year — with year than than than than than than than than	Date Date 7/1/2009 8/24/2009 8/24/2009 7/31/2009 9/16/2009 9/16/2009 9/16/2009 9/16/2009 1/6/2009 1/6/2009 1/1/2010 2/26/2010	Date Added 8124/2009 419/2010 1125/2010 824/2009 517/2010 6/28/2010 875/2010	New empic Filled by es Filled by es Filled by es Filled by es Filled by es Filled by es Filled by es Filled by es Filled by es Filled by es Filled by es Filled by es Filled by es Filled by es Filled by es Filled by es	yee isting emp isting emp isting emp isting emp isting emp isting emp yee amporary u amporary u isting emp ist	loyee loyee loyee lilized lilized oyee	·		Total hours p	aid per earnin	gs register *Merit and ste hourly rate ra *General wag	p adjustment lative to the e adjustment	is granted base.	I on performanc point or market in 1/1/11.	e and current		

1		2011 RATE APPLICATION
2	Item 24)	Provide the following payroll tax information:
3	a.	The base wages and salaries used to calculate the taxes, with an explanation of how th
4	base wages a	nd salaries were determined.
5	b.	The tax rates in effect at test-year-end.
6		· :
7	Response a	-b) Exhibit 5, page 8e, contains the above referenced information.
8		
9	Witness)	Steve Thompson
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2011 RATE APPLICATION

1		2011 RATE APPLICATION
2	Item 25)	Provide the following tax data for the test year:
3		a. A schedule of franchise fees paid to cities, towns or municipalities during the
4		test year, including the basis of these fees.
5		b. An analysis of other operating taxes imposed by Kentucky as shown in Format
6		25b.
7		•
8	Response a-l	Item 25, pages 2-3 of 3, contain the above referenced information.
9		
10	Witness)	Steve Thompson
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KENERGY CORP. 2011 RATE APPLICATION Franchise Fees

			•	•		
-	DATE	CONTROL NUMBER	VENDOR	BASIS OF FEE	 AMOUNT	ACCOUNT
	02/26/10	267707	City of Hawesville	\$5,000 Annually	\$ 5,000.00	927.000
	05/14/10	270602	City of Lewisport	\$5,000 Annually	\$ 5,000.00	927.000
	07/20/09	259214	City of Whitesville	3% of Gross Revenues	\$ 3,090.48	241.960
	10/23/09	264123	City of Whitesville	3% of Gross Revenues	\$ 3,141.53	241.960
	01/22/10	266913	City of Whitesville	3% of Gross Revenues	\$ 2,674.23	241.960
	04/23/10	270243	City of Whitesville	3% of Gross Revenues	\$ 2,624.65	241.960
	07/20/09	259212	City of Owensboro	2% of Gross Revenues	\$ 29,690.56	241.970
	10/23/09	264121	City of Owensboro	2% of Gross Revenues	\$ 41,760.72	241.970
	01/22/10	266912	City of Owensboro	2% of Gross Revenues	\$ 34,480.65	241.970
	04/23/10	270240	City of Owensboro	2% of Gross Revenues	\$ 32,586.39	241.970
	07/20/09	259213	City of Hartford	3% of Gross Revenues	\$ 518.74	241.980
	10/23/09	264122	City of Hartford	3% of Gross Revenues	\$ 813.16	241.980
	01/22/10	266914	City of Hartford	3% of Gross Revenues	\$ 546.75	241.980
	04/23/10	270242	City of Hartford	3% of Gross Revenues	\$ 662.75	241.980
	10/23/09	264124	City of Beaver Dam	3% of Gross Revenues	\$ 2,639.63	241.990
	01/22/10	266915	City of Beaver Dam	3% of Gross Revenues	\$ 3,248.06	241.990
	04/23/10	270241	City of Beaver Dam	3% of Gross Revenues	\$ 3,249.15	241.990

KENERGY CORP. 2011 Rate Application Analysis of Other Operating Taxes 12 Months Ended 06/30/10

Line No.	Item (a)		Charged Expense (b)	Charged to Construction (c)	Charged to Other Accounts ¹ (d)	Amounts Accrued (e)	Amount Paid (f)
1.	Kentucky Retail	<u> </u>					
	(a) State Income						
	(b) Franchise Fees					 	
	(c) Ad Valorem	\$	597,185.86	\$ 15,733.14	\$ 58.88	\$ 612,977.88	\$ 612,977.87
	(d) Payroll (employers portion)	\$	8,065.83	\$ 4,293.09	\$ 242.55	\$ 12,601.47	\$ 12,504.89
	(e) Other Taxes					 ···	
2.	Total Retail L1(a) through L1(e)	\$	605,251.69	\$ 20,026.23	\$ 301.43	\$ 625,579.35	\$ 625,482.76
3.	Other Jurisdictions					 	
	Total Per Books (L2 and L3)	\$	605,251.69	\$ 20,026.23	\$ 301.43	\$ 625,579.35	\$ 625,482.76

¹ Explain Items in this Column.

Ad Valorem Payroll

Non	-Operating	Accour	nts Receivable	Total
\$	58.88	\$	-	\$ 58.88
\$	19.29	\$	223.26	\$ 242.55
\$	78.17	\$	223.26	\$ 301.43

4		2011 RATE APPLICATION
1		
2	Item 26)	Provide a statement of electric plant in service, per company books, for the test year.
3	This data sha	ll be presented as shown in Format 26.
4		
5	Response)	Item 26, pages 2-3 of 3, contain the above referenced information.
6		
7	Witness)	Steve Thompson
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KENERGY CORP.

2011 RATE APPLICATION

Statement of Electric Plant in Service June 30,2010

Total Company

Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
	Intangible plant:				i	
301.0	Organization					
302.0	Franchises and consents	19,355	,	,		19,355
303.0	Miscellaneous intangible Plant					
106.0	Completed Construction - Not Classified					
	Total Intangible Plant	19,355	50	· ••	-	19,355
	Transmission Plant:					
350.0	Land and Land Rights					
352.0	Structures and Improvements					
353.0	Station Equipment					
354.0	Towers and Fixtures					
355.0	Poles and Fixtures					
356.0	Overhead Conductors and Devices				·	
357.0	Underground Conduit					
358.0	Underground Conductors and Devices					•
359.0	Roads and Trails					
106.0	Completed Construction - Not Classified					
	Total Transmission Plant					
	Distribution Plant:					
360.0	Land and Land Rights	902,202				902,202
361.0	Structures and Improvements					
362.0	Station Equipment	25,133,903	187,551	163,189	,	25,158,264
363.0	Storage Battery Equipment					
364.0	Poles, Towers, and Fixtures	66,790,955	3,365,380	476,510		69,679,825
365.0	Overhead Conductors and Devices	48,326,352	1,445,163	352,618		49,418,898
366.0	Underground Conduit	14,166				14,166
367.0	Underground Conductors and Devices	12,672,919	1,187,557	83,833		13,776,643
368.0	Line Transformers	29,918,076	942,036	545,264		30,314,848

SUBTOTAL DISTRIBUTION PLANT

183,758,573

7,127,687

1,621,414

189,264,846

KENERGY CORP.

2011 RATE APPLICATION

Statement of Electric Plant in Service June 30,2010

Total Company

Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
369.0	Services	21,571,638	1,645,471	71,119		23,145,990
370.0	Meters	5,229,895	171,274	49,864		5,351,305
371.0	Installations on Customer Premises	3,213,765	185,255	45,121		3,353,899
372.0	Leased Property on Customer Premises					
373.0	Street Lighting and Signal Systems	778,341	15,885	3,892		790,335
106.0	Completed Construction - Not Classified					
	Total Distribution Plant	214,552,212	9,145,572	1,791,410	-	221,906,374
	General Plant:					
389.0	Land and Land Rights	469,363		<u></u>		469,363
390.0	Structures and Improvements	7,190,203	127,913	13,177		7,304,939
391.0	Office Furniture and Equipment	1,290,006	111,532	414,589		986,948
392.0	Transportation Equipment	7,501,972	895,285	662,155		7,735,103
393.0	Stores Equipment	188,672		19,680		168,992
394.0	Tools, Shop, and Garage Equipment	1,055,305	17,642	217,718		855,229
395.0°	Laboratory Equipment	666,487	3,742	116,810		553,418
396.0	Power Operated Equipment	850,930		8,405		842,525
397.0	Communication Equipment	1,768,981	538,515	407,755		1,899,741
398.0	Miscellaneous Equipment	563,721	5,247	51,848		517,120
	Subtotal	21,545,640	1,699,876	1,912,137		21,333,379
399.0	Other Tangible Property					
106.0	Completed Construction - Not Classified					
	Total General Plant	21,545,640	1,699,876	1,912,137	-	21,333,379
	Total Account 101					
102.0	Electric Plant Purchased					
102.0	Electric Plant Sold					
103.0	Experimental Plant Unclassified					
	Total Electric Plant in Service	236,117,207	10,845,448	3,703,546		243,259,109

2011 RATE APPLICATION

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Item 27) Provide a schedule of all employee benefits available to Kenergy's employees. Include the number of employees at test-year-end covered under each benefit, the test-year-end actual cost of each benefit, the amount of the cost capitalized, the amount of the cost expensed, and the account numbers in which the capitalized or expensed costs were recorded.

Response) Item 27, pages 2-3 of 3, contain the above referenced information.

Witnesses) Keith Ellis and Steve Thompson

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	PENSION PLANS		00		μ	TEST VEAR	C
	ITEM	EXPLANATION	ANN	ANNUAL COST	ANN	ANNUAL COST	EMPLOYEES
τ	 Defined Benefit & Contribution Plan (former GREC employees hired prior to 1987) 	19.2% on regular wages company match on emp. savings	↔	570,323 89,113	€9-	981,100 94,442	42
			8	659,436	es	1,075,542	
,0	2. Defined Benefit & Contribution Plan	24.68% on regular wages	₩	576,534	မှာ	660,839	36
	(former HUEC employees hired prior to 7/1/99)	company match on emp. savings	s	70,081	es	95,008 755,847	
(r)	3. Defined Contribution Plan	6% on regular wages	. ↔	249,137	↔	212,716	69
	(former GREC employees hired after 1/1/87	company match on emp. savings		143,993		163,787	
	and all Kenergy employees beginning 7/1/99)		8	393,130	မှာ	376,503	
4	4. Deferred Compensation Plan 457B	6% on regular wages	છ	3,390	69	2,571	~
	& Defined Contribution	company match on emp. savings		2,825		2,143	
			₩.	6,215	ક્ક	4,714	
			ક્ક	1,705,396	சு	2,212,606	148

Note: One employee enrolled in both items 3. and 4.

HEALTH, DENTAL, LIFE & DISABILITY INSURANCE PREMIUMS

TEST YEAR ANNUAL COST	\$ 1,944,076	\$ 90,379	\$ 18,906 \$ 58,198 \$ 77,104	\$ 48,495
NO. EMPLOYEES	10 45 15 73 73 2 (4) 2 (5)	27 120 147		s
PROFORMA MO. PREMIUM	\$ 1,179.11 464.52 1,606.37	29.50 Single 59.00 Family	.223/\$1,000 (salary × 3)	.0444/\$100 payroll
PROFORMA ANNUAL COST	\$ 122,287 636,719 83,614 1,407,180 \$ 2,249,800	\$ 94,518	\$ 19,669 61,920 \$ 81,589	\$ 50,696
ITEM	Health (1): Employee + Children Employee + Spouse Employee Only Employee + Family Subtotal Health	Dental (2)	Life (under \$50,000) Life (over \$50,000) (3) Subtotal Life	Long Term Disability Total

Employee pays 3% of monthly premium.
 Employee pays one-half of the extra cost for dependent, or \$29.50 per month.
 Excluded for rate-making purposes.
 Two employees have spouses working at Kenergy, therefore no cost is incurred.
 Two employees have opted out of Kenergy's health insurance coverage.

2011 RATE APPLICATION

Item 28) Provide a schedule reflecting the salaries and other compensation of each executive officer for the test year and two preceding calendar years. Include the percentage annual increase and the effective date of each increase, the job title, duty and responsibility of each officer, the number of employees who report to each executive officer, and to whom each executive officer reports. Also, for employees elected to executive officer status during the test year, provide the salaries, for the test year, for those persons whom they replaced.

Response) Item 28, pages 2-3 of 3, contain the above referenced information.

Witness) Sanford Novick

	% INCREASE	%0	4%	3%	2%	2%
SALARY	1/1/11					
	% INCREASE	%0	%0	%0	%0	%0
SALARY	1/1/10	\$200,000.00	\$122,221.00	\$131,747.00	\$131,123.00	\$131,123.00
SALARY	1/1/09	\$200,000.00	\$122,221.00	\$131,747.00	\$131,123.00	\$131,123.00

ITEM 28-2011 RATE CASE

NAME
NOVICK, SANFORD PRESIDENT/CEO
ELLIS, KEITH VP, HUMAN RESOURCES
THOMPSON, STEVE VP, FINANCE & ACCT.
NEWLAND, JOHN VP, ENGINEERING
FORD, GERALD VP, OPERATIONS

Item 28 Page 2 of 3

Executive Team 2011

President/CEO (6)

Executive Secretary/Admin. Asst.

VP, Human Resources

VP, Engineering

VP, Finance & Accounting

VP, Operations

Director, Member Services

VP, Human Resources (3)

Administrative Assistant, HR Organizational Dev. Coordinator Coordinator Risk Management

VP, Finance & Accounting (6)

Administrative Assistant, Fin. & Acct.
Manager of Member Accounting
Manager of Purchasing
Principal Accountant/Section Leader
Maintenance (2 positions)

VP, Engineering (4)

Administrative Assistant, Engineering Manager of Planning & Design Manager of Field Engineering Manager of Technical Services

VP, Operations (6)

Administrative Assistant, Operations
District Operations Manager-Owensboro
District Operations Manager-Henderson
District Operations Manager-Marion
Director, Vegetation Mgmt. & Contract Negotiations
Manager, Metering, Dispatch & Substations

Director, Member Services (6)

2011 RATE APPLICATION

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Item 29) Provide a detailed analysis of advertising expenditures during the test year. Include a breakdown of Account No. 913, Advertising Expenses, as shown in Format 29, and show any advertising expenditures included in other expense accounts. Specify the purpose and expected benefit of each expenditure.

Response) Item 29, pages 2–5 of 5, contain the above referenced information.

Witness) Steve Thompson

KENERGY CORP.
2011 RATE APPLICATION
ADVERTISING EXPENSES
FOR 12 MONTHS ENDED JUNE 30, 2010

			בֿ	FOR 12 MONTHS ENDED JOINE 30, 2010	בואם משמשו	1 30, 40 iv					
	(a)	(q)	(၁)	(p)	(e)	(f)	(b)	(h)	€		9
		Sales or Promotional	Institutional	Sales or Promotional Institutional Conservation	() () () () () () () () () ()	Other PSC	Legal	Legal Safety	Other	I	Total
Line No	Item	Advertising	Advertising	Advertising Advertising	Rale Case	- 11	Bulgaroanu	0			
						\$ 421.69				&	\$ 421.69
	Newspaper									€	2
0	Magazine & Other				·			\$ 100.00		P	100.00
										↔	1
m	lelevision										
•										क	1
4	Kadio									€9	ı
5	Direct Mail									-	
,	T - 1-0			7					-	↔	1
9	Sales Alds Total										
7	Total	· •	· ·	- \$	۰ ج	\$ 421.69 \$	٠ ج	\$ 100.00	: ↔	မှာ	521.69

Account Number

928.000

930.200

			KENERGY CORP.	CORP.					
			2011 RATE APPLICATION	PLICATIO	Z				
			ACCOUNT 913.000 - ADVERTISING	- ADVER	rising				
			FOR 12 MONTHS ENDED JUNE 30, 2010	DED JUNE	30, 2010				
			-						
ine	ine Control			Date	Check	Dollar	General	Legal	Mis-
2 2	Number	Vendor Name	Description	Paid	Number	Amount	Number Amount Newspaper Newspaper	Newspaper	classified
-						٠ ن			
- 0						€Đ	- \$	- &	٠ ن
1									
				To Le	To Lead Sheet \$	•			
	1								

				PSC Case	2009-00527		Notice		258.45	42.60	46.00	120.64	\$ 421.69			
					Legal		Newspaper						€:	<u> </u>	-	
					General		Newspaper						ď			
					Dollar	3	Number Amount		04/02/10 71632 \$ 258.45	000	\$ 42.50	04/09/10 71758 \$ 120.64	A 121 GO	20:175	00 505	To Lead Sheet \$ 421.09
		SING	30, 2010		hodo	5			0 71632	70-7-	04/09/10 /1/21	0 71758				ead Sheet
CORP.	LICATION	ADVERTI	ED.ILINE		400	במני	Paid		04/02/1		04/09/10	04/09/1				10 L
KENERGY CORP.	2011 RATE APPLICATION	ACCOUNT 928,000 - ADVERTISING	EOR 12 MONTHS FNDFD JUNE 30, 2010				Description		DSC Case #2000-00527 ad	שה שהסים-טספה שת	PSC Case #2009-00527 ad	Dec Case #2009-00527 ad	100 Case #400 Coop as			
							Vendor Name	OF INC.		269763 Madisonville Messenger	260018 Evaneville Courier & Press	בייוויים סמווסי מייוים	269971 Messenger & Inquirer			
						ing Control	COLLIN	Number		269763	+-	-+	269971			
						in		2		- -	C	4	က	4	ιΩ	ď

			KENERGY CORP.	JRP.					
			2011 RATE APPLICATION	CATION					
			ACCOUNT 930.200 - ADVERTISING	DVERTISIN	ပ္				
			FOR 12 MONTHS ENDED JUNE 30, 2010	JUNE 30,	2010				
Line	ine Control			Date	Check	Dollar	General	Legal	Mis-
ટ	Number	Vendor Name	Description	Paid	Number	Amount	Number Amount Newspaper	Newspaper	classified
-	260837	260837 Agri Resource	school electric safety program ad	09/18/09	66736	09/18/09 66736 \$ 100.00	100.00		
7						\$ 100.00	\$ 100.00 \$ 100.00	- \$	ا د
								1	
				To Lea	d Sheet	To Lead Sheet \$ 100.00			

2011 RATE APPLICATION

papers supporting this analysis. At a minimum, the work papers shall show the date, vendor, reference

(i.e., voucher no., etc.), dollar amount, and a brief description of each expenditure. Detailed analysis is

Provide an analysis of Account No. 930, Miscellaneous General Expenses, for the test

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2 Item 30) year. Include a complete breakdown of this account as shown in Format 30. Include all detailed work

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not required for amounts of less than \$100 provided the items are grouped by classes as shown in Format 30. Response) Item 30, pages 2-49 of 49, contain the above referenced information. Kenergy has excluded for rate-making purposes certain director's expenses, tickets, gifts, scholarships, youth tour expenses. See application, Exhibit 5, page 7.

Witness) Steve Thompson

KENERGY CORP. 2011 RATE APPLICATION MISC GENERAL EXPENSES - ALL 930.200 ACCOUNTS FOR 12 MONTHS ENDED JUNE 30, 2010

	(a)	(b)	Reference to Page & Item No.
Line #	ltem	Total	-
1	Staff Labor & Overheads	241,562.45	<u> </u>
2	Annual Meeting Expenses	32,664.98	Page 10
3	KAEC Dues	135,403.26	Page 5
4	NRECA Dues	60,041.10	Page 5
5	Director's Fees & Expenses	212,793.62	Page 35
7	Economic Development	43,646.04	Page 7
8	Member Resource Committee Expenses	11,678.74	Page 36
9	Gifts	466.55	Page 10
10	Big Rivers Electric Economic Development Payment	(147,471.90)	Page 7
11	Youth Tours	1,367.36	Page 10
12	Capital Credit Allocation Expenses	13,254.85	Page 10
. 13	Miscellaneous	36,274.68	Page 5
14	Total	\$ 641,681.73	
			Agrees to Trial Balance
	930.200 930.210	399,024.17 214,207.54	Item 7, Page 14 Item 7, Page 14
	930.220 930.221 930.230	7,335.45 -	Item 7, Page 15
	930.231	3,944.11	Item 7, Page 15

2,033.32 Misclassified-Item 7, Page 15 930.240 930.241 17,170.46 Balanced to ledger 643,715.05 (2,033.32)Misclassified in 930.240 - to correct w/ JE Oct 2010 641,681.73 to place in 923.240.

Item 7, Page 15

		してつうこりとはればく	ı.					
	ACCOL	ACCOUNT 930.200 - MISC EXPENSES	EXPENSES					
	FOR 12 P	MONIHS ENDED JO	JNE 30, 2010					
		Date Check	Dollar	Æ	NRECA	KAEC	Chamber	
Vendor Name	Description	Paid #	Amount	Living	Dues	Dues	Dues	Misc
Morgantield Lions Club	Corn Festival Stage Sponsorship	07/31/09 64934	500.00					500.00
KY Institute for Economic Development	KIED Tuition Scholarship - Mike Baker		590.00					290.00
Owenshoro Chamber of Commerce			10.00					10.00
Henderson Co Chamber of Commerce	Ohio Valley Algae Symposium Sponsor		250.00					250.00
Henderson Co Chamber of Commerce	Chamber Night @ Bosse Field Sponsor		50.00					20.00
	KAEC Dies		11.217.43			11.217.43		
	NRECA Dies	07/31/09	4.804.25		4,804.25			
			17,421.68 Jul	,	4,804.25	11,217.43	t	1,400.00
Owensboro Chamber of Commerce	Rooster Booster Meeting-Aug 2009	09/04/09 65562	40.00					40.00
Ohio Co. Chamber of Commerce	Annual Dues	08/07/09 65052	300.00				300.00	,
Henderson Co Chamber of Commerce	Meeting Meal	08/21/09 65255	34.00					34.00
	KAEC Dues	08/31/09	11,217.43			11,217.43		
	NRECA Dues	08/31/09	4.804.25		4,804.25			
			16,395.68 Aug	,	4,804.25	11,217.43	300.00	74.00
Smith & Butterfield	Promotional Give-aways	10/16/09 68381	882.13		,			882.13
Sturdis Chamber of Commerce	Golf Scramble Sponsorship	09/18/09 67269	50.00					20.00
Hancock Co Chamber of Commerce	Annual Dinner Sponsorship		350.00					350.00
Owenshoro Chamber of Commerce	Rooster Booster Meeting-Sep 2009	-	30.00					30.00
Smith & Butterfield		10/16/09 68381	289.19					289.19
Dav's Garden Center	Customer Appreciation Day Expense	+	41.31		*			41.31
Hopkins Co Homebuilders Assn	Golf Outing Sponsorship	09/25/09 67602	250.00					250.00
Homebuilder's Assoc of Owensboro	Table Top Display	10/02/09 68034	200.00					200.00
	KAEC Dues	60/36/60	11,217.43			11,217.43		
	NRECA Dues	60/08/60			4,804.25			
			18,114.31 Sep	-	4,804.25	11,217.43		2,092.63
Smith & Butterfield	Promotional Give-aways		203.31					203.31
Smith & Butterfield	Promotional Give-aways		647.23					647.23
Smith & Butterfield	Promotional Give-aways	_	191.99					191.99
Smith & Butterfield	Promotional Give-aways	10/23/09 68498	458.43					458.43
Owensboro Chamber of Commerce	Rooster Booster Meeting-Oct 2009		20.00					20.00
RCCU - VISA	School Safety Program Supplies	_	632.80					632.80
Petty Cash	Customer Appreciation Day Expense		105.67					105.67
Reid's Orchard	Booth Fee for Apple Festival		50.00					50.00
Sherry Baker	Cookies for Customer Appreciation Day	11/06/09 68679	106.25					106.25
News 25 Taping Service	Video Copy - New Communication Plan	10/23/09 38481	25.00					25.00
	KAEC Dues	10/31/09	11,217.43			11,217.43		
	NRECA Dues	10/31/09	-		4,804.25			
			18,462.36 Oct	•	4,804.25	11,217.43	,	2,440.68
								07,100,7
Smith & Butterfield	Promotional Give-aways		1,024.12				000	1,024.12
Morganfield Chamber of Commerce	Annual Dues	-	50.00				20.00	
Petty Cash	Customer Appreciation Day Expense		46.48					46.48
Conrad's	Customer Appreciation Day Expense		62.25					62.25
Conrad's	Customer Appreciation Day Expense		9.00					9.00
Darlene's Bakery	Customer Appreciation Day Expense	11/06/09 68/00	116.40					116.40
77			1,70					

		es Misc	70.00		50.00 1,452.92	20.00	1,500.00	10.00	230.00	36.00	39.22	43.06	728.52	Z5.00	00:011		266.00 1.982.10		50.00	750.00	75.00	120.00	200.00			875.00 370.00		30.00	. 10.00	300.00	300,00		- 640.00		275.00	500.00	300.00	300.00	410.88	2,500.00	90.00	264.50	31.37	00 020 3
		nues nues	11 217 43		11,217.43										44 947 97	16.712,11	11.217.37							11,299.79		11,299.79	300.00				11 200 70	11,233.73	11,599.79											
	NRECA	Dues		4,804.25	4,804.25											6 350 63	6.350.63								4,944.87	4,944.87						78 770 7	4,944.87											
	\$	Living			,																					•																		
PENSES E 30, 2010	Dollar	Amount	14 247 43	4,804.25	17,524.60 Nov	20.00	1,500.00	10.00	230.00	36.00	39.22	43.06	228.52	26.00	115.30	11,217.37	19.816.10 Dec	+	. 50.00	750.00	75.00	120.00	200.00	11,299.79	\vdash	17,489.66 Jan	300.00	30.00	10.00	300.00	300.00	11,299.79	17,184.66 Feb	+	275.00	500.00	300.00	200.000	410.88	2,500.00	20.00	264.50	31.37	00 010 7
ACCOUNT 930.200 - MISC EXPENSES FOR 12 MONTHS ENDED JUNE 30, 2010	Check	# 000				69785	69785	69817	69426	69533			69264		207.60								70215				71221		70449		71050			+				71300			71213			00070
ONTHS E	Date		11/13/09	11/30/09		01/08/10	01/08/10	01/08/10	12/18/09	12/18/09	12/04/09	12/31/09	12/04/09	12/04/09	12/04/09	12/31/09	60/10/21		01/15/10	01/08/10	01/08/10	01/00/10	01/22/10	01/31/10	01/31/10		03/05/10	02/12/10	02/12/10	02/12/10	02/26/10	02/28/10	07770		01/08/10	01/29/10	01/21/20	03/19/10	04/09/10	04/02/10	03/05/10	03/12/10	03/12/10	0,000
ACCOU FOR 12 N		Description	Customer Appreciation Day Expense	NRECA Dues		Rooster Booster Meeting-Dec 2009	Annual Dinner Sponsorship	Breakfast Meeting Meal	Annual Dues	Annual Dues	Table for Booth at Reid's Apple Festival	Christmas Parade Candy	Customer Appreciation Day Expense	Customer Appreciation Day Expense	Customer Appreciation Day Expense	KAEC Dues	INCECA Dues		Membership Dues	Membership Dues	Membership Dues	Wempersnip Dues	Annual Registration-Monthly Meetings Sporsor 5K Run - Tri-Fest 2010		NRECA Dues		Manager Association Dues		Chamber Breakfast Meeting	Meeting Sponsorship	Sponsorship - Firecracker Run	KAEC Dues	NNECA Dues		Annual Dues	Sponsor Mandolin Project	Membership Dues	Sponsorship - Alive affer 5		Sponsorship	Meeting Meals	Sponsorship for Meeting	Chamber Meals	
		Vendor Name	Farm Plan (Rural King)			Owenshoro Chamber of Commerce	Owenshorn Chamber of Commerce	Henderson Co Chamber of Commerce	Owensboro Chamber of Commerce	Sturgis Chamber of Commerce	RCCU - VISA	RCCU - VISA	RCCU - VISA	RCCU - VISA	RCCU - VISA				Union County First	Owensboro Chamber of Commerce	Hancock Co Chamber of Commerce	Mclean Co Chamber of Commerce	Homebuilder's Assoc of Owensboro				VX Association of Electric Connerstives	Owenshoro Chamber of Commerce	Henderson Co Chamber of Commerce	Ohio County Chamber of Commerce	Sebree Chamber of Commerce				Downtown Henderson Project ·	Ohio County Tourism Project	KY Council of Cooperatives	Downtown Morganneid Inc.	Smith & Butterfield	Friday Affer Five	Henderson Co Chamber of Commerce	Hancock Co Chamber of Commerce	Renee Beasley-Jones	
	Control	Number	264715	52 JE /		55 FR 266343	266344	286354	265700	265730	265511	266165	265491		265511		67 JE /	69	266727	71 266466	266470	266484	74 266770	7 31.			207004		267467	267451	268845		86 JE / 87	88	266467	267132	267489	269238	93 269382	269425	269086		98 269215	

Common Charles Charl	1			KENENGY CORP	Y CORP.						
Variety			ACCOU FOR 12 M	NI 930.200	DED JUN	E 30, 2010					
Number N				400	- Joseph	Dollar	\$	NRECA	KAFC	Chamber	
Machine Mach	<u>خ</u> ا		Description	\top	1 #	Amount	Living	Dues	Dues	Dues	Misc
Egistory Response Diselected Lions Cuto Sponsorable Protection of					71618	500.00	8				500.00
Excess International Blusgrass Museum Speciation 17,129.79 1,129.79 4,944.87			:		71505	200.00			·		500.00
Fig. 1 NEC. Dues 10,031/10 4,944.87 4,944.87 4,944.87 1,024.89 1,024.89		\top	Sponsorship - ROMP 2010		71516	2,500.00					2,500.00
1877 10.024 59			KAEC Dues	03/31/10		11,299.79		-	11,299.79		
200222 Single & Butterfield Permotional Olive-aways - Magnets 04/06/10 71771 1,024 86 26,0276 27,024 86 27,024 86 27,024 86 27,024 86 27,024 86 27,024 86 27,024 86 27,022 87,022 86 27,022 86 27,022 86 27,022 86 27,022 86 27,022 86 27,022 86 27,022 86 27,022 86 27,022 86 27,022 87		E7 .	NRECA Dues	03/31/10		-		4,944.87			1
270283	107					-	-	4,944.87	11,299.79	.,	10,031.75
1992/22 1992			Morrolf Committee		14774	1 024 08					1.024.98
Primational Commerce		\neg	Promotional Give-aways - Magnets	04/03/10	1///	1,024.30					125.36
Control of Commerce		\neg	Promotional Give-aways - Magnets	04/75/10	71886	135.35					250.00
27/1056 American Continue of Continue	\perp	- T	Hore Sporisor Macding Apr. 2010		71017	30.00					30.00
277993 Polytics Co Formetor Part Prince Eugo Booth Rettail Prince Eugo Booth Boo			Hooster Booster Meeting-Apr 2010		72162	200.00					200.00
The control of the			Home Even Booth Dental		71836	300 00					300.00
Exercises Popular Co Trainections S. National Places in the Place Places Pla		\neg	Sporeorchip Coneral Membership Mta		72058	752.85					752.85
1917 1918			KAEC Dues		200	11 299.79			11,299.79		
18.637.86 April	\perp)	NRECA Dues	04/30/10		4.944.87		4,944.87			
270863 Petty Cash Modean Co Chamber Mig meal-D.Hoyt 05/07/10 72242 448.50 1 270724 Henderson Co Chamber of Commerce Amnual Dinner Sponsorship 06/14/10 72265 1,000.00 1,000.00 270724 Henderson Co Chamber of Commerce Amnual Dinner Sponsorship 06/14/10 72265 1,000.00 1,000.00 270708 Hopkins Co Hornebuilders Assoc. Membership Dues 06/14/10 72269 20.00 1,000.00 270708 Trive Rivers Homebuilders Assoc. Membership Dues 06/14/10 72299 20.00 1,000.00 271740 Trive Rivers Homebuilders Assoc. Membership Dues 06/14/10 72299 20.00 1,000.00 JE 7 KREC Dues KREC A Dues 06/14/10 72817 144.36 1,000.00 JE 7 NRECA Dues Dio South Clamber of Commerce Chamber of Chamber of Commerce Chamber of Chamber of Commerce Chamber of						-		4,944.87	11,299.79	3	2,693.19
27/0655 Petty Cash Molean Co. Clerancher Mig meal-D. Hoyt 05/14/10 72245 4.06.00 27/069 Arriade Confinence Membership Dues 06/14/10 72265 1,200.00 27/039 Homebarship Dues 06/14/10 72269 1,200.00 1 27/039 Homebarship Dues 06/14/10 72366 1,10.00 1 27/039 Hopkins Co Homebuilders Asso. Membership Dues 06/14/10 72369 1,200.00 1 27/039 Hopkins Co Homebuilders Asso. Membership Dues 06/14/10 72369 10.00 1 27/039 Hopkins Co Homebuilders Asso. Membership Dues 06/14/10 72369 10.00 1 27/140 The Riverpark Center Postage – Energy Malling 06/14/10 72917 25.00.00 1 4944.87 JE 7 KAEC Dues Hole Sponsorship - Golf Classic 06/14/10 7281 4944.87 4944.87 JE 7 Herderson Co Chamber of Commerce Sponsorship - Golf Classic 06/14/10 7280 100.00 100	119					\vdash					
27/0380 Critienden Co. Chamber of Commerce Membership Dues 06/14/10 72265 1,200.00 27/0734 Herdeson Co. Chamber of Commerce Membership Dues 06/14/10 72269 1,200.00 27/0734 Herdeson Co. Chamber of Commerce Membership Dues 06/14/10 72269 20.00 27/0736 They Revers Homebuilders Asson. Membership Dues 06/14/10 72249 260.00 27/1440 The Riversh Homebuilders Asson. Sponsorship - Winter Wonderland 06/14/10 72249 260.00 27/1440 The Riversh Homebuilders Asson. Sponsorship - Winter Wonderland 06/14/10 72249 260.00 27/1440 The Riversh Homebuilders Asson. INRECA Dues 06/14/10 72249 4,944.87 JE 7 INRECA Dues 06/14/10 72247 11,229.78 May 4,944.87 JE 7 INRECA Dues 06/14/10 72267 11,229.78 May 4,944.87 Z7/1300 Henderson Co Chamber of Commerce Chamber Meals 06/14/10 72267 11,229.78 May 4,944.87 JE 7 Indicator of Commerce Chamber Meals 06/14/10 72267 11,229.78 May 6,944.87 JE 7 Indicator of Commerce <td></td> <td>1</td> <td>Mclean Co Chamber Mtg meal-D.Hoyt</td> <td>. 05/02/10</td> <td>72196</td> <td>20.00</td> <td></td> <td></td> <td></td> <td></td> <td>20.00</td>		1	Mclean Co Chamber Mtg meal-D.Hoyt	. 05/02/10	72196	20.00					20.00
270724 Henderson Co Chamber of Commerce Annual Dinner Sponsorship 067/4/10 72266 1,000.00 270709 Henderson Co Chamber of Commerce Membership Dues 067/4/10 72269 10.00 270709 Hookins Co Homebuilders Assoc. Membership Dues 067/4/10 72319 250.00 270708 Three Rivers Homebuilders Assoc. Membership Dues 067/4/10 72319 250.00 270708 Three Rivers Homebuilders Assoc. Membership Dues 067/4/10 72319 250.00 270708 Three Rivers Homebuilders Assoc. Membership Dues 067/4/10 72319 250.00 270708 Three Rivers Homebuilders Assoc. Membership - Minter Wonderland 067/4/10 72319 144.36 370709 MRECA Dues 067/4/10 72317 144.36 4.944.87 371700 Henderson Co Chamber of Commerce Sponsorship-Sparks in the Park 067/4/10 72671 125.00 271700 Henderson Co Chamber of Commerce Sponsorship-Sparks in the Park 067/4/10 72671 125.00 272317 Henderson Co Chamber of Commerce Sponsorship-Sparks in the Park 067/4/10 7247 30.00 272317 Henderson Co Chamber of Commerce Sponsorship-Sparks in the Park 067/4/10 7247 30.00 272317 Henderson Co Chamber of Commerce MRECA Dues 067/4/10 7247 30.00 372317 Henderson Co Chamber of Commerce 067/4/10 7247 30.00 372317 Henderson Co Chamber of Commerce 067/4/10 7247 30.00 372317 Henderson Co Chamber of Commerce 067/4/10 7247 30.00 372317 Henderson Co Chamber of Commerce 067/4/10 7247 30.00 372317 Henderson Co Chamber of Commerce 067/4/10 7247 30.00 372317 Henderson Co Chamber of Commerce 067/4/10 7247 30.00 372317 Henderson Co Chamber of Commerce 067/4/10 7247 30.00 372317 Henderson Co Chamber of Commerce 067/4/10 7247 30.00 372317 Henderson Co Chamber of Commerce 067/4/10 7247 30.00 372317 Henderson Co Chamber of Commerce 067/4/10 7247 30.00 372317 Henderson Co Chamber of Commerce 067/4/10 7247 7247 7247 7250	-	1	Membership Dues	05/14/10	72242	448.60				448.60	
270700 Annual Commence Membership Dues Unificated by 1/410 1720b 1710b 270709 Holdens Co Hommerca Membership Dues 06/14/10 226.00 20.00 270708 Three Rivers Homebuilders Assoc. Membership Dues 06/14/10 7289 20.00 270708 Three Rivers Homebuilders Assoc. Membership Dues 06/14/10 7289 26.00 27140 The Riverpark Center Postage - Energy Mailing 06/31/10 14.286 49.44.87 JE 7 KAEC Dues Disconsistip - Winter Wonderland 06/31/10 11.289.79 49.44.87 271760 Henderson Co Chamber of Commerce Bonsorship - Golf Classic 06/31/10 112.50.0 4.94.487 27217 Henderson Co Chamber of Commerce Chamber Meals 06/31/10 72.03.77.62 May - 4.94.487 JE 7 Henderson Co Chamber of Commerce Chamber Meals 06/31/10 73.47.67 112.50.0 - 4.94.87 JE 7 Henderson Co Chamber of Commerce Chamber Meals 06/31/10 4.94.87 - 4.94.87 JE 7 Henderson Co Chamber of Commerce Chamber Meals 06/3			Annual Dinner Sponsorship	05/14/10	72265	1,200.00				770	1,200.00
270708 Three Rivers Homebuilders Asson. Inome Lange of Manuership Duess Sponsorship Understand 105/14/10 (17201) 250.00 250.00 271440 Three Rivers Homebuilders Asson. Sponsorship Understand Sponsorship - Winter Wonderland Off-14/10 (72917) 06/14/10 (72917) 2500.00 4.944.87 JE 7 RAEC Dues 06/14/10 (72917) 1.64.36 4.944.87 4.944.87 JE 7 NRECA Dues 06/14/10 (72917) 20.977.62 May 4.944.87 271760 Henderson Co Chamber of Commerce Sponsorship-Sparks in the Park Official Chamber Meals Sponsorship-Sparks in the Park Official Chamber Meals Of			Membership Dues	05/14/10	2300	10.00				00.01	00 00
27/10/18 Three Rivers Frontebullers Assuc. Sponsorship - Valuer Wonderland 06/11/10 72217 2,500.00 15			Home Expo Tickets	05/4/10	72340	20.00					250.00
JE 7 KAEC Dues Costage - Energy Mailing 06/31/10 1/329.79 4,944.87 JE 7 KAEC Dues 05/31/10 4,944.87 4,944.87 JE 7 NRECA Dues 05/31/10 4,944.87 4,944.87 Z71500 Henderson Co Chamber of Commerce Sponsorship - Golf Classic 06/04/10 72671 125.00 4,944.87 Z71700 Ohio County Chamber of Commerce Sponsorship - Sparks in the Park 07/02/10 73147 30.00 4,944.87 JE 7 Henderson Co Chamber of Commerce Chamber Meals 07/02/10 71/229/7 11,25.00 60,041.10 JE 7 MRECA Dues 06/30/10 4,944.87 4,944.87 60,041.10 JE 7 MRECA Dues 06/30/10 4,944.87 16,493.60 10 0.05 A 8 4 4 5 7 MRECA Dues 06/30/10 4,944.87 10 0.05 10 0.05 A 9 4 4 5 7 MRECA Dues MRECA Dues 06/30/10 4,944.87 10 0.05 10 0.05 A 10 4 5 2 100.55 MR 10 2 2 2 100.55 MR 10 2 2 2 100.55 M			ter Wonder		77917	2 500.00					2,500.00
1,29,76 1,29,76 1,29,76 1,29,76 1,29,76 1,29,76 1,29,76 1,29,76 1,29,76 1,29,487 1,29,4487			Postade - Energy Mailing			184.36					184.36
15	\perp	15.7	KAEC Dues	05/31/10		11,299,79			11,299.79		
271600 Henderson Co Chamber of Commerce Hole Sponsorship - Golf Classic 06/04/10 72671 125.00 A 4,944.87 27160 Ohio County Chamber of Commerce Chamber Meals 06/01/10 72865 100.00 A 5944.87 272317 Henderson Co Chamber of Commerce Chamber Meals 06/01/10 73865 11,299.79 A 5944.87 JE 7 NRECA Dues 06/30/10 4,944.87 4,944.87 4,944.87 JE 7 NRECA Dues 06/30/10 4,944.87 4,944.87 4,944.87 A 8 A 944.87 A 944.87 A 944.87 A 944.87 A 944.87 A 9 A 9 A 944.87 A 944.87 A 944.87 A 944.87 A 9 A 9 A 944.87 A 944.87 A 944.87 A 944.87 A 9 A 9 A 944.87 A 944.87 A 944.87 A 944.87 A 9 A 9 A 944.87 A 944.87 A 944.87 A 944.87 A 9 A 9 A 944.87 A 944.87 A 944.87 A 944.87		E 7	NRECA Dues	05/31/10		\vdash		4,944.87			
271600 Henderson Co Chamber of Commerce Hole Sponsorship - Golf Classic 66/04/10 72671 125.00 2721760 Ohio County Chamber of Commerce Sponsorship-Sparks in the Park 06/11/10 72805 100.00 272177 Henderson Co Chamber of Commerce Chamber Meals 07/02/10 73147 30.00 4.344.87 JE 7 NRECA Dues 06/30/10 4,344.87 4,344.87 4,344.87 JE 7 NRECA Dues 06/30/10 4,344.87 4,344.87 Henderson Co Chamber of Commerce Chamber of Commerce Chamber of Commerce Chamber of Commerce JE 7 NRECA Dues 06/30/10 4,344.87 4,344.87 JE 7 A 1,494.87 A 16,499.66 Jun - 4,944.87 A 1,400.87 A 1,494.87 A 1,494.87 A 1,494.87 A 1,494.87 A 1,494.87 A 1,400.87 A 1,494.87						-		4,944.87	11,299.79	558.60	4,174.36
271600 Henderson Co Chamber of Commerce Hole Sponsorship-Sparks in the Park Usb. 177501 1720-10 <			0.1		71001	400.00					125.00
272317 Henderson Co Chamber of Commerce Chamber of Chamber o		_	Hole Sponsorsnip - Golf Classic		72805	100.00					100.00
1,299.79 1,299.79			Oppulsorship-oparks in the Park		73147	30.00					30.00
JE 7 NRECA Dues 06/30/10 4,944.87 4,944.87 JE 7 16,499.66 Jun - 4,944.87 4,944.87 4,944.87 - 4,944.87 5 60,041.10 - 60,041.10 6 10,041.10 - 60,041.10 7 10,041.10 - 10,041.10 8 10,041.10 - 10,041.10 9 10,041.10 - 10,041.10 10 10,041.10 - 10,041.10 10 10,041.10 - 10,041.10 10 10,041.10 - 10,041.10 10 10,041.10 - 10,041.10 10 10,041.10 - 10,041.10 10 10,041.10 - 10,041.10 10 10,041.10 - 10,041.10 10 10,041.10 - 10,041.10 10 10,041.10 - 10,041.10 10 10,041.10 - 10,041.10 10 10,041.10 - 10,041.10 10 10,041.10 - 10,041.10 10 10,041.10 - 10,041.10 10 10,041.10 -			KAFC Dies			11.299.79			11,299.79		
16,499.66 Jun - 4,944.87 16,499.67 16,499.67		E 7	NRECA Dues	06/30/10		4,944.87		4,944:87			
Control						Н		4,944.87	11,299.79	•	255.00
225,100.59 - 60,041.10	138										
to 930,200 Econ. I Item 30, Page 7	139					225,100.59	•	60,041.10	135,403.26	2,049.60	27,606.63 (A)
Item 30, Page 7	+							to 930,200 Econ.	Dev. Sheet	(2.049.60)	
oved for rate-making purpor	+							Item 30, Page 7		00.00	
oved for rate-making purpor									From Item 30, Page 10	Page 10	
(A) = \$29,047									From Item 30, Page 10	age 10	1,440.22 (A)
(A) = \$29,047 To Exhibit 5, Page 7, Line 18 The Armanical for rate-making primoses	+			1						To Item 30.	To Item 30. Page 2. Line 15
To Exhibit 5, Page 7, Line 18 The avnences have been removed for rate-making plumoses					¥) = \$29,047					
The expenses have been removed for rate-making numbers					F	5. Exhibit 5, Page 7, L	ine 18				
	-	And the state of t			F	ne expenses have be	en removed	for rate-making pur	ooses.		

			207.5				
		C ctoC	. 200	relled	Tonomin in	Annual ED	BREC
/mohamble	Docoription	Daid	Z Peck	Amount	Development	U,	Contribution
vendol ivallie	Describation	28	 			\bot	
				luC -	1	4	*
	Semi-annial alliance navment	08/14/09	65108	00 000 6	2 000 00		
Hancock Co Industrial Foundation	Semi-annual alliance payment	08/14/09	65110	1,500.00	1,500.00		
259953 Madisonville-Hopkins Co. EDC	Semi-annual alliance payment	08/14/09	65124	1,000.00	1,000.00		
Northwest Kentucky Forward	Semi-annual alliance payment	08/14/09	65130	4,500.00	4,500.00		
259958 Northwest Kentucky Forward	Recruiting Assistance	08/14/09	65162	1,500.00	1,500.00		
259956 Madisonville-Hopkins Co. EDC	Scholarship	08/14/09	65160	290.00	290.00		
259957 Northwest Kentucky Forward	Challenge grants	08/14/09	65161	4,085.50	4,085.50		
259797 Hopkins Co. HBA	Contribution	08/09/10	65030	150.00	150.00		
259843 Audubon Area Home Builders Assoc	Annual dues	08/14/10	65085	280.00	280.00	-	
260081 Homebuilders Assoc of Owensboro	Annual dues	08/21/09	65262	380.00	380.00	-	
	BREC Contribution	08/31/09		_			(19,693.98)
				(3,708.48) Aug	15,985.50		(19,693.98)
Crittenden Co. EDC	Semi-annual alliance payment	09/11/09	66126	500.00	500.00		
Madisonville Hopkins Co. EDC	Ind appreciation luncheon	09/11/09	66388	250.00	250.00		
	BREC Contribution	60/06/60		(54,158.49)			(54,158.49)
				(53,408.49) Sep	750.00	1	(54,158.49)
264590 Henderson Co. Chamber of Commerce Industry appreciation spo	Industry appreciation sponsorship	11/06/09	68718	310.00	310.00		
263756 Hopkins Co Homebuilders Assoc	Annual dues	10/09/09	68242	255.00	255.00		
	BREC Contribution	10/31/09		(8,205.81)	00 303		(8,205.81)
				(/,040.61) UCL	00.000	1	(0,205,01)
265083 KY Association for Economic Devel	Annual dues	12/18/09	69474	150.00	150.00		
20 204020 Northwest Kentucky Forward	Trade show & recruiting assistance	11/13/09	68858	202.82	202.82		
264819 Northwest Kentucky Forward	Challenge grant	11/13/09	68858	841.25	841.25		
264869 Northwest Kentucky Forward	Challenge grant	11/20/09	68991	1,000.00	1,000.00		
264870 Northwest Kentucky Forward	Challenge grant	11/20/09	68991	1,000.00	1,000.00	1	
	BREC Contribution	11/30/09					(19,693.98)
				(16,015.53) Nov	3,678.45	1	(19,693.98)
285464 Greater Owenshoro EDC	Semi-annual report	12/04/09	69220	2 000 00	2 000 00		
265715 National Rural Ecomonic Devel Corp	Member dues - David Hamilton	12/18/09	69498	\$ 295.00	295.00		
265729 Hancock Co Industrial Foundation	Semi-annual alliance payment	12/18/09	69459	-	1,500.00		
265731 Madisonville-Hopkins Co. EDC	Semi-annual report	12/18/09	69486	1,000.00	1,000.00		
265733 Northwest Kentucky Forward	Semi-annual report	12/18/09		4,500.00	4,500.00		
266244 Crittenden Co. EDC	Semi-annual report	12/31/09	69677	200.00	200.00		
				0000	0001		

		+	s Contribution			3,282.36	3,282.36					(8,167.00)	(8,167.00)			(8,167.00)	(8,167.00)			10 404	(0, 107.00)	(8,167.00)		(8,167.00)	(8,167.00)			(8,167.00)	(8,167.00)		***************************************	(8,167.00)	(8,167.00)	(147,471.90)	4
		1-1	Service Fees				1						1				ı								1				1				1	1	
		Economic	Development	1,000.00	10.56		11,305.56	00 017	00.061	150.00	2,500.00		2,800.00	(150.00)	1,000.00		850.00	0	34.00	250.00	00,00	784.00	1,943.75		1,943.75	1 000 00	1,000,00		2,000.00	1 000 00	434.18		1,434.18	41,596.44	
			<u></u>	8	10.56		.92 Dec	00	90:	00.	00.	.00)	.00) Jan	(00:	.00	(00:	.00) Feb		34.00	00:		.uu) Mar	.75	(00:	.25) Apr	0	00	(00:	.00) May	00	18	(00)	.82) Jun	.46)	
AENT				1,0	9	3,282.36	14,587.92					(8,167.00)	(5,367.00)	(150.00)	7 1,000.00	(8,167.00)	(7,317.00)				(0, 107.00)	(7,883.00)	5 1,943.75	(8,167.00)	(6,223.25)	1 000 00			(6,167.00)	1 000 00		(0)	(6,732.82)	(105,875.46)	
EVELOPI	30, 2010	Check		09 69501	60	6		1.		- 1	10 70229			10 70079		10		- 1		10 71389	2		10 71965	9		10 72500	1			10 72780					
VOMIC DE	DED JUNE	Date	Paid	12/18/09	12/31/09	12/31/09		100,10	01/08/10	01/22/10	01/29/10	01/31/10		02/01/10	02/26/10	02/28/10		_	_	03/19/10	03/21/		04/23/10	04/30/10		05/28/10	05/28/10	05/31/10		06/11/10	07/02/10	06/30/10			
ACCOUNT 930.200 - ECONOMIC DEVELOPMENT	FOR 12 MONTHS ENDED JUNE 30, 2010		Description	Challenge grant	Postage	BREC Contribution		144 5 7 144 5 7	Member dues - I odd Blackburn	Member dues - David Hamilton	Annual dues	BREC Contribution	•	Member dues - David Hamilton	Alcan - Montreal trip assistance	BREC Contribution			Northwest KY Fwd Convention expenses	Sponsorship - golf scramble hole	BKEC Contribution		Recruiting Assistance	BREC Contribution		Challange grant	Challenge grant	BREC Contribution		Recruiting Assistance	Recruiting Assistance	BREC Contribution			
			r Vendor Name	265734 Northwest Kentucky Forward					266475 KY Association for Economic Devel	266781 KY Association for Economic Devel	267131 Kentucky Aluminum Network			267412 KY Association for Economic Devel	268843 Northwest Kentucky Forward				269786 Petty Cash	269342 KY Association for Economic Devel	· ·		270276 Northwest Kentucky Forward			27442E Grönfor Owonshoro EDO	Hancock Co Industrial Foundation	במומספי סס וויממפווים במוממניים		Greater Owenshorn EDC	272275 Hancock Co Fiscal Court				
		Control	Number	43 265734	44 JE 7	45 JE 15	46			49 266781		51 JE 15	52	54 267412	55 268843						161 JE 15		64 270276	1	1 1	67			1 1	72 271621			1 1	77	

			FOR 12 MONTHS ENDED JUNE 30, 2010	HS ENDED I	JNE 30, 20	10	-					
_												
	Control			Date	Check	Dollar	Annual	Youth	Gifts	Capital	Misc	Disallowed
	Number	Vendor Name	Description	Paid	Number	Amount	Meeting	Tour		Credit		Expenses
٦	258934	-	Annual meeting shirts	07/10/09	64595	131.31	131.31					
2	258935		Annual meeting shirts	07/10/09		108.39	108.39					
o 4	259030	Mid America Powered Vehicles Corp	Annual meeting cart rental	07/17/09		197.95	197.95					
က်	259086	Sitex	Annual meeting shirts	07/17/09	64693	1,120.22	1,120.22					
1 0	259522	RCCU - VISA	Annual meeting supplies	07/31/09	64950	2 005 74	2 005 71					
- α	259527	RCCU - VISA	Annual meeting your prizes	07/31/09		199.01	199.01					
6	259527	RCCU - VISA	1 8	07/31/09		211.79	211.79					
10	259529	RCCU - VISA	Annual meeting meal	07/31/09	64950	37.54	37.54					
= 5	259579	RCCU - VISA	Annual meeting expenses	07/31/09	64950	57.29	57.29			00 0		
. 72	/ 프		Postage Doctore - neneral mail - member convices	07/31/09		9.08				9.00	4130	
5 4		cash receipts		20110110		(3,000.00)	(3,000.00)				200	
13						7,613.09 Jul	7,562.11	-	·	9.68	41.30	•
9				0.7	0	000					000	
1	260837	Agn-Resource	Ad - tarm power line safety	09/18/09	96/36	100.00	0 161 60				100.00	
9 9	250024	Trio Signs Inc.	Annual meeting supplies/services	09/11/09	65832	0,101.50	0,101.30					
2 2	260526	Sifex	Overcharge on annual mtg shirts	08/28/09		(64.36)	(64.36)					
2	JE 7		Postage	08/31/09	1	7.92				7.92		
22			Postage - general mail - member services	08/31/09		\dashv					9.03	
8						8,621.13 Aug	9 8,504.18	•	•	7.92	109.03	
4 2	262511	Med Review	Drug festing	09/18/09	67090	50 00					50 00	
3 8		~+	Postage	60/30/60		8.80				8.80	200	
27			Postage - general mail - member services	60/30/08		11.05					11.05	
28		cash receipts	Capital credit/Patronage dividend			-				(625.81)		
8 8						(555.96) Sep	ď			(617.01)	61.05	•
8	264469	RCCU - VISA	Sympathy flowers	10/30/09	68640	63.60			63.60			
32		And the state of t	Postage	10/31/09		8.36				8.36		
33			Postage - general mail - member services	10/31/09							1.39	
34						73.35 Oct	**		63.60	8.36	1.39	
8 8	DR TI	Office Denot - corrected distribution	Printing sumplies	11/30/08		65.67					65.67	
37			Postage	11/30/09		14.52				14.52		
88	JE 7		Postage - general mail - member services	11/30/09							1.76	
8						81.95 Nov		-	'	14.52	67.43	-
4	266699	The Journal Enterprise	Annual newspaper subscription	01/15/10	70013	25.00					25.00	
42	266336	42 266336 RCCU - VISA	ਤੁ	01/05/10		114.29						114.29
43	266338	RCCU - VISA	Retirement gift - R.Sheets	01/05/10		200.00			200.00			
44	266249	266249 Kenee Beasley-Jones	Willeage Shirts for member services	12/31/09	60/69	244.20					244.20	
46	JE 7	Olica	Postage	12/31/09		13.20				13.20	1000	
47	1		Postage - general mail - member services	12/31/09		1.76					1.76	
48						689.09 Dec	1		200.00	13.20	361.60	114.29
6 6	000000	Moorila O	Low Derconcement	04/45/40	60070	64.02			64.03			
5.5	266643		Annual RECC/RTCC assessment	01/15/10	-	10.00			20.10		10.00	
25	266487	Crittenden Press		01/08/10		40.00					40.00	
23	266490) Herald Ledger	Subsciption	01/08/10	-	41.00					41.00	
54	266488		Subsciption	01/08/10	-	29.70					29.70	
3 3	266489	55 266489 Union Conty Advocate	Subsciption	01/08/10	69885	41.60					41.60	
57	266796	The Gleaner	Subsciption	01/22/10	_	199.80					199.80	
28			Postage	01/31/10	1 1	63.53		56.49		7.04		
28			Postage - general mail - member services	01/31/10		4.74					4.74	

Control Cont			ACCOUNT 930,200 - OTHER A&G EOB 10 MONTHS ENDED JIINE 30, 2010	200 - OTHER	A&G							
Venture finame Venture finame Control (Venture finame) Control (Venture finame) <th>-</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>1.0</th> <th>1-11</th> <th>100</th> <th>posicilosi</th>	-								1.0	1-11	100	posicilosi
Variety fullers Variety fu	Col	lou,				Dollar	Annual	Youth	GIITS	Capital	MISC	Evnenses
	N	Vendor Name	ription			mount	Meeting	nor		Clean	(05,00)	Socionario
Colument Colument	· I	The Journal Enterprise		01/31/10	-			56 A0	84.03	7 04	366.84	
COLD 1 VISA Commission from the control of commission							1	24.00				
Comparison Com			T	-	404	99.68					99.68	
COLD Victor Comparison Cold		RCCU - VISA	Trade Show - notel room	 -	039	478,60					478.60	
Marche M		-	Consultant convenion expenses - road practical	-	862	190.50					190.50	
Marcie Electric Computation Protection Strategies for capital cost strategy 1000-1017 1652 1662	65 267	376 Renee Beasley-Jones	Valida de la constante	┼	464	45.50		45.50				
No. 1992 No. 1992	66 267	466 National Rural Electric Cooperative Association	r canital credit	+	ـ	3,766.09				13,766.09		
Account Acco	207 /0	301 big Rivers Electric Corporation		02/28/10		15.62		9.90		5.72		
COUNTY C			Postade - deneral mail - member services	02/28/10		4.40					4.40	
March Marc	\perp	,	Annual meeting booth sponsor payment	02/25/10		_						
OCCUT VISA. Final Electrical prosition most of marketing most	2 2				-	-		55.40	-	13,7771.81	773.18	-
Color Vision Final Electric Fina	72			-							20.60	
QCQL - VISA Name of Energy Resource Council cort rep 2 Humilino ORGANION (1784) Name of Energy Resource Council cort rep 2 Humilino 750.00 Rate Bealing-Jones Bibliotisty Resource Council cort rep 2 Humilino 0.00.00 (1.744) 8.68 8.60 Rate Publishing Co., Inc. Possible profit and incentive control of the State of Council cort and incentive control of th					199	29.69					510.00	
COCID. VISA. Milespon Control of page 10 CR300 17.45 S60 S60 Child Publishing Co. Inc. Subsequence of the control of page 10 CR310 17.45 S60 6.47 Charle Publishing Co. Inc. Subsequence of the control of page 10 CR310 (1.387,000) 17.45 S60 6.47 Subsequence of the control of page 10 Annual medical of the control of the				-	292	510.00					780.00	
Committee Parallelish Committee Parallelish Committee Parallelish Committee 75 269	778 RCCU - VISA	NRECA conference registr-D.Hamilton		/99/	780.00					00.00		
Control Publishing Co. Protation Pro	76 269	215 Renee Beasley-Jones	Mileage		304	99.00					26.00	
Express Provisible Protection Protect	77 269	Clarion Publishing Co, Inc.	Subscription	-	349	26.00	0000	47 45		890	20.00	
Each neeples Continues C	78 JE			03/31/10		90.13	93.00	04.71		90.5	6.47	
Stroke Col. 79 JE		- general mail - member	03/31/10	1	0.47	(4 250 00)				5		
TOTATION STATES AND AND AND AND AND AND AND AND AND AND	80	cash receipts		03/31/10	1	300.000				9 6	1 451 16	
TYTOSTESI Mariatemoniiler Hopkins Co. Chamber Odd Gasaic entry lea CMZ2011 71684 S00.00 72.76 CMZ2011 716.76 CMZ2011 717.27 CMZ2011 717.27 CMZ2011 717.27 CMZ2011 717.20 CMZ2011 CMZ2011 717.20 CMZ2011 CMZ2011 717.20 CMZ2011 CMZ2011 CMZ2011 CMZ2011 CMZ2011 CMZ2011 CMZ2011 CMZ2011 CMZ2011 </td <td>81</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>ᆚ</td> <td></td> <td></td> <td>00.0</td> <td>21:101:1</td> <td></td>	81						ᆚ			00.0	21:101:1	
Table Computer C				- 1	7.30	00000						300.00
Tight State State Counted to Commence Gold Gaste carry of Counted State S	83 270	282 Madisonville Hopkins Co. Chamber	Golf classic entry fee		1024	300.00						600.00
Control of the part Control of the part	84 270	283 Owensboro Chamber of Commerce	Golf classic entry fee	- 1	418	22.75			72.76			
200223 Reame Beasley-Jones Minesing duffer steplies Control (2002) 85 27C	468 RCCU - VISA	Bereavement girt - Jill Cartwright	_	10/6	60.50					60.50		
270-202 No. 200. A. Shade Standard Youth boar supplies CA02010 (17209 21182) 21182 21182 21182 21182 21182 21182 200. A. Shade Standard Stand	86 27(1237 Renee Beasley-Jones	Annual maeting shirts	4	2202	821.49	821.49					
2704591 NCCOLT. VISA. Frankfort youth tour worl female O4430110 72096 528.46 618.84 619.88 2704591 NCCOLT. VISA. Frankfort youth tour supplies 0.4430110 72098 53.20 72.20 11.17 0.44 2704591 NCCOLT. VISA. Frankfort youth tour supplies 0.4430110 72098 53.20 71.17 0.44 16 7 RCCUL VISA. Frankfort youth tour supplies 0.4430110 72413 52.00 45.00 45.00 1 5 704681 NCCOL VISA. Frankfort youth tour supplies 0.4430110 72413 65.10 45.00 45.00 45.00 2 70468 NCCOL VISA. Amunal meeting booth sporisor payment 0.450110 72413 65.10 47.147.46 72.76 11.17 0.44 2 70541 Review boardery-Lores Malesier, Medicannille Browners Malesier, Medicannille Browners 0.652110 72249 20.00 47.147.46 72.76 11.17 0.44 2 70541 Review Boardery-Lores Malesier, Medicannille Browners Malesier, Medicannille Browners 0.652110 72276 1.47.46 72.76 11.17 0.61.97 2 70541 Review Boardery-Lores	8/ 2//	1322 Sifex	Frankfort voith four supplies		2098	211.92		211.92				
2704580 ROOL VISA Frankfort youth tour holes 04/30/10 (2008) 619.88	277	1438 RCCU - VISA	Frankfort vouth tour van rental		2098	283.46		283.46				
1.11 Particle Postgage - general mail - member services 04/30/10 724/35 32.20 32.20 11.17 0.44 11.17 0.4	00 276	459 RCCII - VISA	Frankfort youth tour hotel		2098	619.88		619.88				
E7 Postage - general mail - member services 04/30/10 1/11/17 650.00 1/11/17 1/11/	91 270	466 RCCU - VISA	Frankfort youth tour supplies		8602	32.20		32.20		44 47		
	92	2 2		04/30/10		11.17					0.44	
Cash receipts Annual meeting booth sponsor payment O4/30/10 C350/LO2 ┸	_ <u> </u>	 general mail - memb 	04/30/10		0.44	(00 023)				t i		
Second S	1	Г		04/30/10				L	72.76	11 17	60 94	900.00
Z70841 Renee Beasiley-Jornes Mileage - Madisorville Horne Show 165/21/10 72399 50.00 69.16 6.01	95				-	,		┸	12:10			
27/1948 Monolities Bar-BAC Bieravalent Bar-BAC Bieravalent Bar-BAC Bieravalent Bar-BAC Bieravalent Bar-BAC Control of School Control of	96				2443	60 16			69.16			
27/1281 Real Electricity Resource Council control Exp.D.Hamilton (60/24/10) (27256 19) 20.75 30.447 20.75 20.75 30.447 20.75 30.447 20.75 30.447 20.75 30.447	97 27	7893 Moonlite Bar-B-Q			2399	50.00					50.00	
27/28/14 (State) Rocket - Institution (State) Rocke	98 27	1941 Renee Beasley-Jones	Mileage - Madisonville Lone Chow		2399	20.75					20.75	
27/1281 RCOL - VISA Rural Electricity Resource Council corfi exp-R. BJornes 66/04/10 727/26 4,365 4,365 4,365 27/1281 RCOL - VISA Rural Electricity Resource Council corfi exp-D. Hamilton (96/04/10) 06/04/10 727/26 4,365 2,300.00 </td <td>99 27</td> <td>1941 Renee Beasley-Jones</td> <td>Weals - Madisoliville House Show</td> <td>1</td> <td>2725</td> <td>304.47</td> <td></td> <td></td> <td></td> <td></td> <td>304.47</td> <td></td>	99 27	1941 Renee Beasley-Jones	Weals - Madisoliville House Show	1	2725	304.47					304.47	
27/1264 RCDU-VISAH Rural Electricity Resource Council corif exp-D.Hamilton 06/04/10 72745 43.60 43.65		1281 RCCU - VISA	Pural Electricity Resource Council confexo-R B-Jones		2726	1,019.28					1,019.28	
27/124 Green River Appliance Cash prizes for annual meeting giveaway 06/04/10 72745 2,300.00 2,300.00 2,300.00 27/144 Green River Appliance Annual meeting prizes Annual meeting giveaway 06/04/10 72663 636.00 636.00 10.12 JE 7 Bostage - general mail - member services 06/31/10 36.26 200.00 - 68.16 10.12 36.25 JE 7 cash receipts Annual meeting booth sponsor payment 06/31/10 (200.00) (200.00) - 68.16 10.12 36.25 27/1727 Cell Computer Co Laptop - new member service employee 06/18/11 72868 440.43 - 68.16 10.12 14/74.40 27/1727 Cell Computer Co Laptop - new member service employee 06/18/11 72868 440.43 - 68.16 10.12 14/74.40 27/1727 Cell Computer Co Laptop - new member service employee 06/18/11 72868 440.43 - 68.16 10.12 14/74.40 27/2282 City of Owensborro Cold cuting supplies 06/18/11 7341 <td></td> <td>1564 RCCU - VISA</td> <td>Rinal Electricity Resource Council conf exp-D.Hamilton</td> <td>٠.</td> <td>2725</td> <td>43.65</td> <td></td> <td></td> <td></td> <td></td> <td>43.65</td> <td></td>		1564 RCCU - VISA	Rinal Electricity Resource Council conf exp-D.Hamilton	٠.	2725	43.65					43.65	
JET Annual meeting prize Dostage G56,010 G56,00 G36,00	103 27		Cash prizes for annual meeting giveaway	-	2745	2,300.00	2,300.00					
JE 7 Postage Postage Designation Designation 10.12 </td <td>104 27</td> <td></td> <td>Annual meeting prize</td> <td>_</td> <td>2663</td> <td>636.00</td> <td>636.00</td> <td></td> <td></td> <td>40.42</td> <td></td> <td></td>	104 27		Annual meeting prize	_	2663	636.00	636.00			40.42		
JE 7 cash receipts Postage - general mail - member services 05/31/10 35.25 Caso.00 Caso.10				05/31/10		10.12				10.12	36 25	
cash receipts Annual meeting booth sponsor payment US/3/17/0 (ZMJ, MA)			general mail - memb	05/31/10		36.25	(00,000)				07:00	
271726 Dell Computer Co Laptop - new member service employee 06/18/10 72868 440.43 440.43 440.43 271727 Cell Computer Co Laptop - new member service employee 06/18/10 72868 2,019.08 2,019.08 271727 Cell Computer Co Computer Co Colf outing entry fees 06/18/10 72671 380.00 2,019.08 27228 CIV Computer Co Chamber of Commerce Golf outing entry fees 07/02/10 73421 800.00 800.00 2,019.08 27228 City of Owensboro Popcorn for annual meeting 07/23/10 73421 800.00 800.00 375.00 273282 City of Owensboro Popcorn for annual meeting supplies 07/02/10 73261 31.73 31.73 31.73 273282 City of Owensboro Annual meeting supplies 06/14/10 72809 200.00 200.00 271722 Petty cash Annual meeting entertainment 06/14/10 72808 100.00 9,750.00 9,750.00				01/15/50		_			69 16	10.12	1.474.40	,
271726 Dell Computer Co Laptop - new member service employee 06/18/10 72868 440.43 440.43 440.43 271720 Poll Computer Co Laptop - new member service employee 06/18/10 72868 2,019.08 2,019.08 2,019.08 271720 Hender-Vision Co. Chamber of Commerce Golf outing entry fees 06/18/10 72671 380.00 800.00 2,019.08 272229 RCOLI - VISIA Golf outing entry fees 07/102/10 73471 73471 375.00 800.00 80.00 27222 City of Owensboro Popcom for annual meeting 07/123/10 73471 375.00 80.00 80.00 272228 City of Owensboro Annual meeting supplies 07/103/10 73261 37.73 31.73 31.73 272239 Office Depot Annual meeting entertainment 06/11/10 72809 200.00 200.00 9.760.00 271722 Petty cash Annual meeting wender prize 06/11/10 72828 9.750.00 9.750.00 9.750.00	108	TARREST OF THE PARTY OF THE PAR			-							
2/17/2b Cell Computer Commerce Laptop Flow member service employee 06/18/10 72868 2,019.08 2,019.08 27/727 Cell Computer Co Calf outling entry fees 06/04/10 72671 380.00 800.00 2,019.08 27/727 Cell Computer Co Calf outling entry fees 06/04/10 72671 380.00 800.00 2,019.08 27/229 RCOUL SAME And Annual meeting supplies 07/02/10 73/21 73/21 800.00 800.00 800.00 27/229 City of Owensboro Popcom for annual meeting supplies 07/02/10 73/21 31.73 31.73 31.73 27/239 Office Depot Annual meeting supplies 06/14/10 72802 200.00 200.00 200.00 27/772 Owensboro Shriner's Clowns Annual meeting vendor prize 06/14/10 72888 9.750.00 9.750.00 9.750.00					2868	440.43					440.43	
27/17st Commerce Galf outing entry fees 05/04/10 72671 380.00 980.00 980.00 27/2299 HCGL - NISA Golf outing supplies 07/02/10 73478 45.93 90.00 97/02/10 73471 46.93 90.00 97/02/10 73471 800.00 800.00 97/02/10 73471 800.00 800.00 97/02/10 73471				-	2868	2,019.08					2,019.08	
RCCUL - VISA Golf outing supplies 07/02/10 73178 45.93 Annual meeting Procord for annual meeting Pro					2671	380.00						380.00
City of Owensboro Sportcenter rental for annual meeting 07/23/10 73421 800.00 City of Owensboro Popcom for annual meeting 07/23/10 73421 375.00 Office Depot Annual meeting supplies 07/09/10 73261 31.73 Owensboro Shriner's Clowns Annual meeting entertainment 06/11/10 72809 200.00 Petty cash Annual meeting vendor prize 06/11/10 72886 9/760.00 9	113 27		Golf outing supplies		3178	45.93						45.93
272282 City of Owensboro Popcorn for annual meeting 07/23/10 73421 375.00 272392 Office Depot Annual meeting supplies 07/09/10 72861 31.73 271722 Owensboro Shriner's Clowns Annual meeting entertainment 06/11/10 72899 200.00 271722 Petty cash Annual meeting vandor prize 06/11/10 72828 100.00	114 27		or annual r	-	3421	800.00	800.00					
272392 Office Depot Annual meeting supplies 07/09/10 72/51 31.73 31.73 271722 Owensboro Shriner's Clowns Annual meeting entertainment 06/11/10 72809 200.00 271722 Petty cash Annual meeting vandor prize 06/11/10 72828 100.00	115 27	2282 City of Owensboro			3421	375.00	375.00					
271772 Owensboro Shriner's Clowns Annual meeting entertailment Op/10/10 72828 700.00 271722 Petty cash Annual meeting wendor prize 06/14/10 72828 100.00 9	116 27		Annual meeting supplies	_	3261	31./3	200 00					
271722 Petty cash Annual menting ventuci plize 071172 (1722 Petty cash Annual menting ventuci plize 071172 (1722 Petty cash Annual menting ventuci plize 071750.00 s.	117 27	1772 Owensboro Shriner's Clowns	Annual meeting entertainment		2828	100.00	100.00					
	118 27	1722 Petty cash	Annual meeting vertuor prize		72886	9.750.00	9.750,00					

			NERGY CORP.								
		ACCOUNT 930,200 - OTHER A&G	0.200 - OTHE	ER A&G							
		FOR 12 MONTHS ENDED JUNE 30, 2010	ENDED JUN	IE 30, 201((
Control			Date	Check	Dollar	Annual	Youth	Giffs	Capital	Misc	Disallowed
	Vendor Name	Description	Paid	Number	Amount	Meeting	Tour		Credit		Expenses
Welborn Flora	hany	Annual meeting rentals	06/18/10 72938	72938	265.00	265.00					
121 272078 Tru Event Rental Inc.		Booth & linen rentals	06/25/10 73091	73091	1,927.08	1,927.08					
122 272221 RCCII - VISA		Annual meeting setup meal	07/02/10 73178	73178	207.62	207.62					
123 272274 RCCII - VISA		Annual meeting door prizes	07/02/10 73178	73178	1,421.77	1,421.77					
124 271626 Petty cash		Frankfort vouth tour expenses	06/11/10 72824	72824	99.56		90.56				
425 IE 7		Postage	06/30/10		8.36				8.36		
1					18,062,56 Jun	n 15,078.20	90.56	•	8.36	2,459.51	425.93
120								€		,	(A)
120			-	<u>-</u>	56,421.79	32,664.98	1,367.36	466.55	13,254.85	7,227.83	1,440.22
071											
								To Item 30, Page 5	Page 5	(7,227.83)	(1,440.22)
										0.00	0.00
		THE REAL PROPERTY AND THE PROPERTY AND T	-	_		(A) These is	tems have be	en removec	(A) These items have been removed for rate-making purposes.	ng purposes	

			KENERG JRP.			
			ACCOUNT 930.210 - BOARD OF DIRECTORS FOR 12 MONTHS ENDED JUNE 30, 2010			
				Н		
Line	Control			Date	Check	Dollar
No.	Number	Vendor Name	Description	Paid	#	Amount
	258956	Roberta Shewmaker	MRC Mileage	60/01//	64594	03.18
7 0	259091	William Keld	Mireage Min Fee - Bd	7/24/09	64827	300.00
2 4	259091	William Reid	Mtg Fee - Director Search	7/24/09	64827	300.00
2	259091		Mtg Fee - Ice Storm Review	7/24/09	64827	300.00
9	259092	259092 Larry Elder	Mileage	7/24/09	64773	75.90
7	259092	Larry Elder	Mtg Fee - Bd	7/24/09	64773	300.00
	259092	Larry Elder	Mtg Fee - Director Search	7/24/09	64773	300.00
6	259092		Mtg Fee - Ice Storm Review	7/24/09	64773	300.00
9	259093		Mileage	7/23/09	106309	110.00
= 5	259093	259093 Sandra Wood	Mileane	7/23/09	106308	53.90
	259094	Bill Denton	Mta Fee - Bd	7/23/09	106308	300.00
	259094		Mtg Fee - Director Search	7/23/09	106308	300.00
	259094		Mtg Fee - Ice Storm Review	7/23/09	106308	300.00
16	259095		Bd Mtg - Meal	7/24/09	64757	11.41
17	259095	Glenn Cox	Mileage	7/24/09	64757	66.00
18	259095	259095 Glenn Cox	Mtg Fee - Bd	7/24/09	64757	300.00
19	259095		Mtg Fee - Ice Storm Review	7/24/09	64757	300.00
20	259096		Mileage	7/24/09	64846	79.75
7	259096		Mtg Fee - Bd	7/24/09	64846	300.00
ZZ S	259097	_	Mileage	7/24/09	647777	300.00
3 2	750007	Alian Eyle	Mig rec - bd	7/24/09	64777	300.00
25.1	259098		Mileage	7/24/09	64747	33.00
82	259098	259098 Marion Cecil	Mtg Fee - Bd	7/24/09	64747	100.00
27	259099		Mileage	7/24/09	64760	38.50
28	259099	Royce Dawson	Mtg Fee - Bd	7/24/09	64760	100.00
62	259100	259100 Bob White	Mileage	7/24/09	64848	300.00
3 2	259100		Director Flection Mileage	7/17/09	64645	38.50
2 %	259107	Victor Harman	MRC Mileage	60/21//2	64645	73.70
3 8	259108		Monthly Retainer	7/24/09	64848	650.00
3 %	259109	259109 William Reid	Monthly Retainer	7/24/09	64827	650.00
	259110	Larry Elder	Monthly Retainer	7/24/09	64773	650.00
	259111	Sandra Wood	Monthly Retainer	. 7/23/09	106309	650.00
	259112	Bill Denton	Monthly Retainer	7/23/09	106308	650.00
	259113	Glenn Cox	Monthly Retainer	7/24/09	10/40	650.00
33	259114		Monthly Defainer	7/24/09	21040	650.00
3 5	259115	Ichn Marren	Monthly Retainer	7/24/09	64846	650.00
-	259117	Allan Evre	Monthly Retainer	7/24/09	64777	650.00
	259137		Director Election Mileage	7/17/09	64651	30.80
	259137		MRC Mileage	7/17/09	64651	61.60
45	259141		Mileage	7/24/09	64823	17.60
	259141	Randy Powell	Mtg Fee - Bd	7/24/09	64823	300.00
4 4	259142	Chris Mitchell	Mileage Min Fee - Bd	7/24/09	64812	400.00
64	259142		Mtg Fee - Director Search	7/24/09	64812	300.00
2 6	259156	Packages Plus	Director Election Bulk Mailing	7/17/09	64683	1,438.06
51	259157	Packages Plus	Director Election Bulk Mailing	7/17/09	64683	1,143.57
52	259518		Bd Mtg Supplies	7/31/09	64950	55.88
53	259518	RCCU - Visa	Director Election Meal	7/31/09	64950	29.31
\$ n	259578	259578 RCCU - Visa	Bd Mig Supplies	80/15//	06840	2 056 90
2 2	7 H	July entry	Postade			123.10
3	4	July city)0555)			

			tion Other		31	93.50			75.90				110.00		53.90			11.41	00.99			79.75	10.40	/0.40		33.00	C L	38.50	27.50		38.50										30.80		17.60	100 10	100.10		8.06	1,143.57	55.88	29.31	00.90
			Election	┝╌╂	-		-					_				-	Ŀ							_	-				-		3	-	1	-			\downarrow	-			33				-		1,43	1,14	-	.7	-
		CEO	Search	Expense								,																																							
		KAEC Bd	Mtg Exp	Š																				·		-																									
	RS		MRC		59.18																											73.70										61.60									
ITION	ACCOUNT 930,210 - BOARD OF DIRECTORS FOR 42 MONTHS ENDED. II ME 30, 2010	Del/Alt	Assoc	Exp																						The state of the s																									
Kı. ∴GY ATE APPLICA	0 - BOARD C	IS ENDED 3	Director	Bd fees		00 008	300.00			300.00				300.00	00 000	200.00				300.00			300.00	00 008	200.00					300.00														300.00	300 00	0000		-			
2011 RA	DUNT 930.21	L MOINT	Monthly	Retainer																												00000	650.00	650.00	650.00	020.00	650.00	650.00	650.00	650.00						,					
	ACCC	2	Other Mtg	Mileage	And the second second																																														
			Other Mtg	Fee			00 000	300.00	00000		300.00	300.00				300 00	300.00				300.00				300.00																					300.00					
		Non Del/Alt	Assoc	Mtg exp																																															
			+	Fee																																									100 00	20.00					
			Directors	Emeritus																							100.00	100 00																							_
			Line	è	-	7	2	4 11	o (c	7	. @	6	19	F	12	2 2	. 5	19	17	8	19	23	21	22	3 42	25	56	27	23	30	31	32	3 6	35	36	37	38	8 6	4	42	43	44	45	46	4 4/	49	2	51	52	23	5

Date				FOR 12 MONTHS ENDED JUNE 30, 2010			
Common Vendror Name Description Lates Annoted to the common Common Vendror Name Description Description 1,01 100 1,01 100 259949 Farm Pillan - Rural King Board Mig Supplies 91/4/109 85/2109 85/2109 259940 Season State Farm Pillan - Rural King Monthly Relatine 91/4/109 85/2109 85/220 259940 Season State Farm Pillan - Rural King Monthly Relatine 91/4/109 85/220 95/220 259940 Season State Farm Pillan - Rural King Monthly Relatine 91/4/109 85/220 95/220 259940 Season State Farm Vigorition Monthly Relatine 91/4/109 95/220 95/220 259940 Season State Farm Vigorition Monthly Relatine 91/4/109 95/220 95/220 259947 Season State Monthly Relatine British Miles Monthly Relatine 91/4/109 95/220 259947 Season William Reid Monthly Relatine 91/4/109 95/220 95/220 259947 Season William Reid Monthly Relatine 91/4/109 95/220 95/220 259947					\dashv	- Joseph	relled
1989 1989	Line	Control	1 / condition N comp	Description	Date	# Cleck	Amount
Part Part	S C	Number	Vendor Ivanie		25		18,455.11
Annual Present (Inc.) Monthly Retainer 87,100 65502 Ow White Monthly Retainer 87,100 65200 Ow White Monthly Retainer 87,100 65220 Annual Department 87,100 65220 65220 Annual Department 87,100 65220 65220 Annual Department 87,100 65230 65230 Annual Department <td>58</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	58						
White between the common of the com	59		Farm Plan - Rural King	Board Mtg Supplies	8/14/09	65104	17.94
The Peter	90		Bob White	Monthly Retainer	8/21/09	65320	650.00
Monthly Relainer 812/109 108347 108347 108347 108347 108348	61	259962	William Keid	Monthly Retainer	8/21/09	65226	650.00
In Destination	20 00			Monthly Retainer	8/21/09	106347	650.00
Monthly Relatiner 81/21/09 652/09 653/09	2 4	259965		Monthly Retainer	8/21/09	106346	650.00
Trisk Mitchell Monthly Retainer 8/21/109 65285 Ann Varien Monthly Retainer 8/21/109 65287 Ann Varien Monthly Retainer 8/21/109 65287 Illa Denton Mileage 8/21/109 65280 Ann Varien Monthly Retainer 8/21/109 65280 Ann Varien Mileage 8/21/109 65280 Ann Varien Mileage 8/21/109 65280 Text Wagairlon Mileage 8/21/109 65280 Text Wagairlon Mileage 8/21/109 65280 Text Wagairlon Mileage 8/21/109 65280 Low White Mileage 8/21/109 65200 Millam Reid Mileage 8/21/109 65200 Millam Reid Milleage 8/21/109 65200 Millam Reid Millea	65	259966		Monthly Retainer	8/21/09	62209	650.00
and ye bowell Monthly Retainer 862109 65313 bank Waren Monthly Retainer 812109 65320 bank Waren Monthly Retainer 812109 65320 bank Waren Monthly Retainer 812109 65320 bank Waren Milleage Bank Wagaliton Milleage 812109 65320 mill Denlon Milleage Bank Pee - Bd 812109 65320 65320 mill Denlon Milleage Bank Pee - Bd 812109 65320 65320 neath Wagaliton Milleage Bank Pee - Bd 812109 65320 65320 nob White Milleage Bank Pee - Bd 812109 65320 65320 milleage Milleage Bank Pee - Bd 812109 65320 65321 milleage Milleage Bd 812109 65320 65321 milleage Bd 812109 65320 65321 milleage Bd 812109 65320 milleage Bd 81	99	259967		Monthly Retainer	8/21/09	65295	650.00
In Carlon	9		Randy Powell	Monthly Retainer	8/21/09	65313	650.00
In Dention Monthly Retainer 8/21/109 65253 1	68		John Warren	Monthly Retainer	8/21/09	65347	650.00
In Dention	69		Allan Eyre	Monthly Retainer	8/21/09	65230	950.00
III Dention Mileage	2	259971	Brent Wigginton	Monthly Retainer	8/21/09	406946	42.00
Interface Comparison Comp	7	259973	Bill Denton	Mileage	8/21/09	106346	300.00
Miggle	72	229973	Bill Delitori	Mileane	8/21/09	65353	92.40
richt Wägslichen Milege 65352 nob White Milege 65352 ob White Milege 65322 ob White Milege Bar 1/109 65352 ob White Milege Bar 1/109 65320 Milege Bulliam Reid Milege Bar 1/109 65320 Milege Bd Bd 8/21/109 65320 Milege Bd 8/21/109 65347 Amile See Bd 8/21/109 652/20 Amile See Bd 8/21/109 <	5 2	4/8807	Breat Missinfon	Mita Fee - Rd	8/21/09	65353	300.00
Ob White Mileage 8721/09 65362 Ob White Mileage 8721/09 65362 Ob White Mileage 8721/09 65362 William Reid Mileage 8721/09 65313 and Pee - Bd 8721/09 65313 chr Warren Mileage 8721/09 6531 chr Warren Mileage 8721/09 65210 chr Warren Mileage 8721/09 65230 chr Warren Mileage 8721/09 65230 llan Eyre Mileage 8721/09 65230 llan Eyre Mileage 8721/09 6520 stoyce Dawson Mileage 8721/09 6520 dayor Dawson Mileage Bd 8721/09 6520 stoyce Dawson Mileage Bd 8721/09	7 1	259974	Brent Wigginton	Mtg Fee - Orientation	8/21/09	65353	300.00
Obe White Mig Fee - Bid RS 21/09 63562 Ob White Mild Mild Fee - Drientation 8/21/09 65320 William Reid Mild Fee - Bid 8/21/09 65320 William Reid Mild Fee - Bid 8/21/09 65313 amountal Reid Mild Fee - Bid 8/21/09 65313 amountal Wood Mild Fee - Bid 8/21/09 6531 ohn Warren Mild Fee - Bid 8/21/09 6531 ohn Warren Mild Fee - Bid 8/21/09 6531 Ohn Warren Mild Fee - Bid 8/21/09 6531 Cu Johnson Mild Fee - Bid 8/21/09 6521 Cu Johnson Mild Fee - Bid 8/21/09 6521 Royce Dawson Mild Fee - Bid 8/21/09 6521 Royce Dawson Mild Ree - Bid 8/21/09 6521 Royce Dawson Mild Fee - Bid 8/21/09 6521	2 2	259975	Bob White	Mileage	8/21/09	65352	114.40
ob White Mig Fee - Orientation 8/21/09 65320 Milleage Milleage 8/21/09 65320 Milleage Milleage 8/21/09 65313 and Powell Milleage 8/21/09 65313 and Powell Milleage 8/21/09 65313 and Powell Milleage 8/21/09 65317 ohn Warren Milleage 8/21/09 65317 ohn Warren Milleage 8/21/09 65230 ohn Warren Milleage 8/21/09 65230 Allan Eyre Milleage 8/21/09 65230 Illan Eyre Milleage Bd 8/21/09 65230 Illan Eyre Milleage Bd 8/21/09 65230 Illan Eyre Milleage Bd 8/21/09 65230 Co Johnson Milleage Bd 8/21/09 65230 Royce Dawson Milleage Bd 8/21/09 65230 Royce Dawson Milleage Bd 8/21/09 <t< td=""><td>11</td><td>259975</td><td>Bob White</td><td>Mtg Fee - Bd</td><td>8/21/09</td><td>65352</td><td>300.00</td></t<>	11	259975	Bob White	Mtg Fee - Bd	8/21/09	65352	300.00
William Reid Mileage 8/21/09 65520 Randy Powell Mileage 8/21/09 65313 Randy Powell Mileage 8/21/09 65313 Randra Wood Mileage 8/21/09 106347 Amileage 8/21/09 106347 Amileage 8/21/09 106347 Amileage 8/21/09 106347 Amileage 8/21/09 65234 Amileage 8/21/09 65236 Amileage 8/21/09 65234 Amileage 8/21/09 65236 Amileage 8/21/09 65226 Colonson Mileage 8/21/09 65226 Mileage 8/21/09 65226 Amileage 8/21/09 65226 Mileage 8/21/09 65226 Mileage	182	259975	Bob White	Mtg Fee - Orientation	8/21/09	65352	300.00
Mileage	79		William Reid	Mileage	8/21/09	65320	46.75
Randra Powell Mileage 8/21/09 65313 Randry Powell Mileage 652170 65317 Randra Wood Mileage 8/21/09 65347 John Warren Mileage 8/21/09 65347 John Warren Mileage 8/21/09 65347 John Warren Mileage 8/21/09 65274 Jilan Eyre Mileage 8/21/09 65274 Ko Johnson Mileage 8/21/09 65274 Koyee Dawson Mileage 8/21/09 65200 Koyee Dawson Mileage 8/21/09 65200 Any Elder Mileage 8/21/09 65200 Any Elder Mileage 8/21/09 65200 Any Elder Mileage 8/21/09 65200 Anis Mitchell Mileage 8/21/09 652	8	259976	William Reid	Mtg Fee - Bd	8/21/09	65320	300.00
And Fee - But Sandy Powell Mileage But 21/09 106347 Sandra Wood Mileage 8/21/09 106347 Ohn Warren Mileage 8/21/09 106347 Ohn Warren Mileage 8/21/09 65230 Ohn Warren Mileage 8/21/09 65230 Allan Eyre Mileage 8/21/09 65230 Allan Eyre Mileage 8/21/09 65212 KC Johnson Mileage 8/21/09 65212 KO Johnson Mileage 8/21/09 65212 Koyee Dawson Mileage 8/21/09 65210 Mileage 8/21/09 65212 Koyee Dawson Mileage 8/21/09 65226 Mileage Bd 8/21/09 65226 <t< td=""><td>8</td><td>259977</td><td>Randy Powell</td><td>Wileage</td><td>8/21/09</td><td>65313</td><td>00.008</td></t<>	8	259977	Randy Powell	Wileage	8/21/09	65313	00.008
Mig Fee - Bd	82	259977	Kandy Powell	Mileage	8/21/09	106347	55.00
ohn Warren Milleage 65347 ohn Warren Milleage 65347 ohn Warren Milleage 6520 ohn Warren Milleage 6520 Milleage Bd 65214 CC Johnson Milleage 8/21/09 65212 CO Johnson Milleage 8/21/09 65212 CO Johnson Milleage Bd 8/21/09 65212 CO Johnson Milleage Bd 8/21/09 65212 Amy Elder Bd 8/21/09 65226 Amy Milleam Milleage Bd 8/21/09 65226 Amy Milleam Milleage Bd 8/21/09 65226 Amy Discount Milleage Bd 8/21/09 65236 Amy Disc	3 8	259978	Sandra Wood	Mta Fee - Bd	8/21/09	106347	300.00
ohn Warren Mig Fee - Bd Bd Bg21/09 65347 Illan Eyre Mileage 8/21/09 65230 Illan Eyre Mileage 8/21/09 65274 Cl. Johnson Mileage 8/21/09 65274 Cl. Johnson Mileage 8/21/09 65212 Ko Johnson Mileage 8/21/09 65212 Ko Lohnson Mileage 8/21/09 65212 Koyee Dawson Mileage 8/21/09 65212 Koyee Dawson Mileage 8/21/09 65226 Amy Elder Mileage 8/21/09 65226 Amy Elder Mileage 8/21/09 65825 Alsa - RCCU KAEC Bd Mig - Hotel Overcharged 9/4/09 65879 Alsa - RCCU KAEC Bd Mig - Hotel Overcharged 9/4/09 65870 Alsa - RCCU	85	259979	John Warren	Mileage	8/21/09	65347	41.25
Illan Eyre Mileage 65230 Illan Eyre Mileage 65230 KC Johnson Mileage 65274 KC Johnson Mileage 65274 KO Johnson Mileage 65272 Koyce Dawson Mileage 65272 Mileage 8/21/09 65220 Asiton Cecil Mileage 8/21/09 65220 Asiton Cecil Mileage 8/21/09 65226 Asiton Cecil Mileage 8/21/09 65226 Asiton Cecil Mileage 8/21/09 65226 Any Eder Bd 8/21/09 65822 <td>86</td> <td>259979</td> <td>John Warren</td> <td>Mtg Fee - Bd</td> <td>8/21/09</td> <td>65347</td> <td>300.00</td>	86	259979	John Warren	Mtg Fee - Bd	8/21/09	65347	300.00
Wileage Mileage 8/21/09 65/21/4 KC Johnson Willeage 8/21/09 65/21/4 KC Johnson Mileage 8/21/09 65/21/2 Koyce Dawson Mileage 8/21/09 65/21/2 Koyce Dawson Mileage 8/21/09 65/20/2 Koyce Dawson Mileage 8/21/09 65/20/2 Antion Cecil Mileage 8/21/09 65/20/2 Antion Mileage 8/21/09 65/20/2 Antion Mileage 8/21/09 65/20/2 Antion Mileage 8/21/09 65/20/2 Alson Mileage 8/4/09 65/20/2 Alson Mileage 8/4/09 65/20/2 Alson Mileage 8/4/09 65/20/2 Alson Mileage 8/4/09 65/20/2	87	259980	Allan Eyre	Mileage	8/21/09	65230	12.10
Co Johnson Mileage 6274 CC Johnson Mileage 8/21/09 65274 Coyce Dawson Mileage 8/21/09 65212 Royce Dawson Mileage 8/21/09 65212 Aron Cecil Mileage 8/21/09 65226 arry Elder Mileage 8/21/09 65226 arry Elder Mileage 8/21/09 65226 Arris Mitchell Mileage 8/21/09 65226 Arris Mitchell Mileage 8/21/09 65295 Arris Mitchell Mileage 8/21/09 65295 Arris Mitchell Mileage 8/21/09 65852 Alsa RCCU KAEC Bd Mtg - Hotel 9/4/09 65852 Alson Cox Mileage 9/4/09 65879 Alson Cox Mileage 8/4/09 65579 Alson Cox Mileage 8/4/09 65879 Alson Cox Mileage 8/4/09 65879 Alson Cox Mileage 8/4/09 65879	88		Allan Eyre	Mtg Fee - Bd	8/21/09	65230	300.00
KC Johnson Mig Fee - Bd AUT/109 65212 Royce Dawson Mileage 8/21/09 65212 Royce Dawson Mileage 8/21/09 65220 Ration Cecil Mileage 8/21/09 65226 Armin Elder Mileage 8/21/09 65226 Annis Mitchell KAEC Bd Mtg - Hotel 9/4/09 65852 Ans - RCCU KAEC Bd Mtg - Hotel Overcharged 9/4/09 65852 Alsa - RCCU KAEC Bd Mtg - Hotel Overcharged 9/4/09 65879 Aleann Cox Mileage 9/4/09 65879 Aleann Cox Mileage 9/4/09 65579 August entry Postage Monthly Retainer 9/18/09 67330 August entry Monthly Retainer 9/18/09 66886	88		RC Johnson	Mileage	8/21/09	65274	100.00
Coyce Dawson Mitgeage August August <th< td=""><td>8</td><td></td><td>RC Johnson</td><td>Mig ree - 50</td><td>8/21/09</td><td>65212</td><td>38.50</td></th<>	8		RC Johnson	Mig ree - 50	8/21/09	65212	38.50
Arayon Davason Mig Fee - Bd 81/21/09 65200 Aaryo Eder Mileage 81/21/09 65226 Arry Elder Mileage 81/21/09 65226 Arris Mitchell Moral Mig Supplies 9/4/09 65852 Arris Mitchell KAEC Bd Mig - Hotel Overcharged 9/4/09 65852 Arris Mitchell KAEC Bd Mig - Hotel Overcharged 9/4/09 65879 Arris A RCCU KAEC Bd Mig - Hotel Overcharged 9/4/09 65879 Alean Cox Mileage 9/4/09 65879 Blenn Cox Mileage 9/4/09 65879 August entry Postage August entry August entry August entry Postage 67199 August entry Monthly Retainer 9/18/09 66886 Arris Elder Monthly Retainer 9/18/09 67390 </td <td>2/2</td> <td></td> <td>Royce Dawson</td> <td>Micago</td> <td>8/21/09</td> <td>65212</td> <td>100.00</td>	2/2		Royce Dawson	Micago	8/21/09	65212	100.00
arry Elder Mileage 8/21/09 65226 arry Elder Mileage 8/21/09 65226 Phris Mitchell Mileage 8/21/09 6526 Phris Mitchell Mileage 8/21/09 6526 Phris Mitchell Mileage 8/21/09 6526 AlsA - RCCU KAEC Bd Mtg - Hotel 9/4/09 65852 AlsA - RCCU KAEC Bd Mtg - Hotel Overcharged 9/4/09 65852 AlsA - RCCU KAEC Bd Mtg - Hotel Overcharged 9/4/09 65879 Silenn Cox Mileage 9/4/09 65879 Silenn Cox Director insurance 9/4/09 65579 August entry Postage August 67330 August entry Postage Monthly Retainer 9/18/09 67330 August entry Monthly Retainer 9/18/09 66886 August entry Monthly Retainer 9/18/09 67330 August entry Monthly Retainer 9/18/09 67380 August entry Monthly Retainer 9/18/09 <td>20</td> <td>250082</td> <td>Marion Cecil</td> <td>Mta Fee - Bd</td> <td>8/21/09</td> <td>65200</td> <td>100.00</td>	20	250082	Marion Cecil	Mta Fee - Bd	8/21/09	65200	100.00
arry Elder Mitg Fee - Bd 8/21/09 65226 Phris Mitchell Mileage 8/21/09 65295 Phris Mitchell Mileage 8/21/09 65295 Phris Mitchell Mileage 8/21/09 65295 AISA - RCCU KAEC Bd Mtg - Hotel 9/4/09 65852 AISA - RCCU KAEC Bd Mtg - Hotel Overcharged 9/4/09 65879 AISA - RCCU Mileage 9/4/09 65879 Silenn Cox Mileage 9/4/09 65579 Silenn Cox Director insurance 9/4/09 65579 August entry Postage August 4/109 65379 August entry Postage Monthly Retainer 9/18/09 67330 August entry Monthly Retainer 9/18/09 66886 August entry Monthly Retainer 9/18/09 67330 August entry Monthly Retainer 9/18/09 67386 August entry 9/18/09 67330 67330 August entry 9/18/09 67330	2 6	259984	Larry Elder	Mileage	8/21/09	65226	30.80
Shris Mitchell Mileage 8/21/09 65/295 Tish Mitchell Mig Fee - Bd 8/21/09 65/295 AlsA - RCCU Roard Mig Supplies 9/4/09 65/852 AlsA - RCCU KAEC Bd Mig - Hotel Overcharged 9/4/09 65/852 AlsA - RCCU KAEC Bd Mig - Hotel Overcharged 9/4/09 65/852 Alsa - RCCU Mileage 9/4/09 65/879 Blenn Cox Mileage 9/4/09 65/879 Silenn Cox Director insurance 9/4/09 65/879 August entry Postage 65/4/09 65/879 August entry Postage August entry August entry August entry Monthly Retainer 9/18/09 67/330 August entry Monthly Retainer 9/18/09 66/86 August entry 9/18/09 66/886 August entry 9/18/09 67/199 August entry 9/18/09 67/199 August entry 9/18/09 67/199 August entry 9/18/09 67/199 <td>95</td> <td>259984</td> <td>Larry Elder</td> <td>Mtg Fee - Bd</td> <td>8/21/09</td> <td>65226</td> <td>300.00</td>	95	259984	Larry Elder	Mtg Fee - Bd	8/21/09	65226	300.00
Share State Mitg Fee - Bd Bd Bd22b Bd22b Bd22b Bd22b Bd28c2 Bd2	8		Chris Mitchell	Mileage	8/21/09	65295	34.10
ISA - RCCU Board Mitg Supplies 9/4/09 63852 ISA - RCCU KAEC Bd Mtg - Hotel 9/4/09 65852 ISA - RCCU KAEC Bd Mtg - Hotel Overcharged 9/4/09 65879 Islen Cox Mileage 9/4/09 65879 Sienn Cox Director insurance 9/4/09 65579 August entry Director insurance 2 August entry Postage 4/109 67330 August entry Monthly Retainer 9/18/09 67330 August entry Monthly Retainer 9/18/09 66886 August entry Monthly Retainer 9/18/09 66886 August entry Monthly Retainer 9/18/09 66886 August entry 9/18/09 66886 66886	97		Chris Mitchell.	Mtg Fee - Bd	8/21/09	65295	400.00
Name	8	260551	VISA - RCCU	Board Mig Supplies	9/4/09	65852	109 26
Silenn Cox Milleage 9/4/09 65579 Silenn Cox Mug Fee - Bd 9/4/09 65579 Silenn Cox Mug Fee - Bd 9/4/09 65579 August entry Director insurance 2 August entry Postage Aug 14 Sob White Monthly Retainer 9/18/09 67330 Alliam Reid Monthly Retainer 9/18/09 66886 Sandra Wood Monthly Retainer 9/18/09 106388 Sandra Wood Monthly Retainer 9/18/09 106388 Sill Denton Monthly Retainer 9/18/09 106388	3 5		VISA - RCCU		9/4/09	65852	91.95
Sienn Cox Mtg Fee - Bd 9/4/09 65579 August entry Director insurance 2 August entry Postage Aug 14, Sob White Monthly Retainer 9/18/09 67330 Alliam Reid Monthly Retainer 9/18/09 66886 arry Elder Monthly Retainer 9/18/09 66886 Sandra Wood Monthly Retainer 9/18/09 66886 Bill Denton Monthly Retainer 9/18/09 106388	5 5		Glenn Cox		9/4/09	62529	33.00
Vugust entry Director insurance 2 August entry Postage Aug 14, Sob White Monthly Retainer 9/18/09 67330 Alliam Reid Monthly Retainer 9/18/09 67199 Amiliam Reid Monthly Retainer 9/18/09 66886 Sandra Wood Monthly Retainer 9/18/09 66886 Sandra Wood Monthly Retainer 9/18/09 106388 Sill Denton Monthly Retainer 9/18/09 106388	102			Mtg Fee - Bd	9/4/09	62529	300.00
August entry Postage Aug 14. 3 ob White Monthly Retainer 9/18/09 67330 Alliam Reid Monthly Retainer 9/18/09 67199 Alliam Sandra Wood Monthly Retainer 9/18/09 106388 Sandra Wood Monthly Retainer 9/18/09 106388 Bill Denton Monthly Retainer 66886 66886	103		August entry	Director insurance			2,056.90
Sob White Monthly Retainer 9/18/09 67330 Affiliam Reid Monthly Retainer 9/18/09 67199 arry Elder Monthly Retainer 9/18/09 66886 Sandra Wood Monthly Retainer 9/18/09 106388 Bill Denton Monthly Retainer 9/18/09 106388	104	1 1	August entry	Postage		Σ. (Δ	163.08
Sob White Monthly Retainer 9/18/09 67330 Milliam Reid Monthly Retainer 9/18/09 67199 arry Elder Monthly Retainer 9/18/09 66886 Sandra Wood Monthly Retainer 9/18/09 106388 Sill Denton Monthly Retainer 9/18/09 106388	196					6n4	14,332.91
Milliam Reid Monthly Retainer 9/18/09 67199 arry Elder Monthly Retainer 9/18/09 66886 Sandra Wood Monthly Retainer 9/18/09 106388 Sill Denton Monthly Retainer 9/18/09 106388	5 5	261898	Bob White	Monthly Retainer	9/18/09	67330	
arry Elder Monthly Retainer 9/18/09 66886 Sandra Wood Monthly Retainer 9/18/09 106388 3ill Denton Monthly Retainer 9/18/09 106389	9 5	261899	William Reid	Monthly Retainer	9/18/09	67199	
Sandra Wood Monthly Retainer 9/18/09 106388 3II Denton Monthly Retainer 9/18/09 106389	100	261900	Larry Elder	Monthly Retainer	9/18/09	98899	
261902 Bill Denton Monthly Retainer 91/8/09 1105389	15	261901	Sandra Wood	Monthly Retainer	9/18/09	106388	
	=	261902	Bill Denton	Monthly Retainer	9/18/09	100389	

		Other	5	3,080.39	17.94											12.10		92.40			114.40		75 AV	2	17.60		55.00	20.55	41.25	12.10		79.20		38.50		30.80	8	34.10		20.64		33.00		2,056.90	2 783 36	2, 00.00						
		Flection	Expense	2,680.24																																																
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	70 0142	Min Evn	Cox	1									***************************************																											100 26	91.95				201 21	77.107						
S		MRC		194.48																																								0, 0	118.40	P. C.						
ION DIRECTOR	NE 30, 2010	Del/Alt	Exp																					ľ																						ı						
-RGY E APPLICAT - BOARD OF	ENDED JU	Director	Bd fees	3,000.00													300.00		300.00			300.00		300.00		300.00		300.00	00000	000.00	300.00						300.00		300.00				300.00		3 200 00	200000						
1, -RGY 2011 RATE APPLICATION ACCOUNT 930,210 - BOARD OF DIRECTORS	FOR 12 MONTHS ENDED JUNE 30, 2010	Monthly	Retainer	6,500.00		650.00	650.00	650.00	650.00	650.00	020.00	650.00	650.00	650.00	650.00																														7 150 00	00.001,	650.00	650.00	650.00	650.00	650.00	650.00
ACCOL	FOR	Other Mita	4-4	,																																										'						
	-	Other Mta	-	2,700.00																300.00			300.00																						00 008	200.000						
		<u></u>	Mtg exp																																																1	
		No.	+	100.00																														·					100.00						400 00	20.00						
		Dirochora	Emeritus	200.00																					-								100.00		100.00	100.00									300 00	200.00					1	
		Cui	No.	57	20 20	09	61	62	63	64	3	90	/0	0 0	70	7.5	72	73	74	7.5	9/	77	78	80	81	82	83	84	82	00	88	89	90	91	92	3 2	95	96	97	86 8	100	101	102	103	104	108	107	108	109	110	111	112

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	1			otc C	Joedo	Dollar
2 2	Control	Vondor Namo	Description	Daid	# # #	Amount
. ç	Number	Chris Mitcho	Monthly Retainer	9/18/09	67105	650.00
114	261905		Monthly Retainer	9/18/09	. 67181	650.00
	261906	John Warren	Monthly Retainer	9/18/09	67317	650.00
	261907		Monthly Retainer	9/18/09	. 26899	650.00
	261908	261908 Brent Wigainton	Monthly Retainer	9/18/09	67334	650.00
	261909	261909 William Reid	Mileage	9/18/09	62139	46.75
19	261909	William Reid	Mtg Fee - Bd	9/18/09	67199	300.00
	261910		Mileage	9/18/09	106388	36.30
	261910		Mtg Fee - Bd	9/18/09	106388	300.00
	261911	Bill Denton	Mileage	9/18/09	106389	22.00
23	261911	261911 Bill Denton	Mtg Fee - Bd	9/18/09	106389	300.00
24	261912		Mileage	9/18/09	67105	30.25
52	261912	Chris Mitchell	Mtg Fee - Bd	9/18/09	67105	300.00
28	261913	261913 Randy Powell	Mileage	9/18/09	67181	41.25
	261913		Mtg Fee - Bd	9/18/09	67181	300.00
28	261914	John Warren	Wileage	9/18/09	0/31/	200.00
	416107	201914 Joilli Walfell	Miloso	9/10/09	71070	300.00
3 5	201915	251915 Allan Eyre	Mineage Rd	9/10/09	76895	300 00
3 6	261913	Brent Windinton	Mileage	9/18/09	67334	71.50
3 65	261916		MRC Mileage	9/18/09	67334	28,60
	261916	261916 Brent Wigginton	Mtg Fee - Bd	9/18/09	67334	300.00
35	262488	Wendell Roberts	MRC Mileage	9/18/09	67217	96.00
98	262489	262489 Winfield Hendry	MRC Mileage	9/18/09	66971	39.60
	262490	262490 James Shelton	MRC Mileage	9/18/09	67237	44.00
88	262491	262491 Curt & Carrie Divine	MRC Mileage	9/18/09	668/2	55.00
	264202	26249Z Willial Leo Olai N 262493 Ellis & Sharon Rissellhird	MRC Mileage	9/18/09	67225	121 00
141	262497	Homebuilder's Assoc. of Owensboro	MRC Mta - Room rental	9/18/09	66984	125.00
	262505		MRC Mileage	9/18/09	66943	44.00
		262509 George Dever	MRC Mileage	9/18/09	29899	64.90
44	262510	144 262510 Thomas Dyer	MRC Mileage	9/18/09	66882	109.23
145			Mileage	9/22/09	67360	30.80
46		Larry Elder	Mtg Fee - Bd	9/22/09	67360	300.00
			KAEC Bd Mtg Expenses	9/22/09	67359	20.30
			Mileage	9/22/09	67359	33.00
		Glenn Cox	Mileage - KAEC	9/22/09	67329	214.50
120			Milg ree - bd	8/22/08	67350	300.00
2 6	262994	Marilyn Adkins	MRC Mileage	9/25/09	67367	35.20
		-	MRC Mileage	9/25/09	67803	44.00
		Don Dixon	MRC Mileage	9/25/09	67506	44.00
		Roy Adkins	MRC Mileage	9/25/09	67368	24.20
		263034 Bob White	Wileage	9/25/09	67887	72.05
15/			WINC WIREAGE	8/22/08	07887	68.85
158	263034	Bob vvnite	Mig ree - 80	9/25/09	6/88/	300.00
			MRC Mto - Meal	9/25/09	67710	1.738.40
			KAEC Bd Mtg Expenses	10/2/09	68129	109.26
	263346	RCCU - VISA	KAEC Bd Mtg Expenses	10/2/09	68129	(91.95
			Regist - Effective Boardroom - J.Warren	10/2/09	68088	775.00
	N		MRC Mtg - Supplies	10/8/08	68293	265.00
166	n n r	Sept Entry	Dostade			29 84
3 6		Copt Ling				40.0
ì		_	_	_	res.	17 296 84

		Other					1	46.75	36.30	9	22.00	30.05	0.00	41.25	0	20.00	34.10		71.50										00 00	00.00		33.00						72.05							2.056.90	29.84	2,555.34
		Election	Expense																																												1
	CEC	Search	Expense																																												1
	עאבט פא	Mtg Exp	χος																												20.30		214.50									109.26	(91.95)				252.11
S		MRC																		28.60	00 88	39.60	44.00	25.00	8.25	125.00	44.00	64.90	109.23						35.20	44.00	94.00	24.60	69.85		38.16	1,7 30.40			265.00		2,964.39
ION DIRECTOR	NE 30, 2010	Assoc	Exp											,																																	
E APPLICAT BOARD OF	ENDED	Director	Bd fees			-		0000	300.00	300.00		300.00	300.00		300.00	300 00	200	300.00			300.00									300.00			300 00	00.00						300.00							3,300.00
ACCOUNT 930.210 - BOARD OF DIRECTORS FOR 19 MANITHS ENDED HINE 30, 2010.	12 MON I H	Monthly	Retainer	650.00	650.00	650.00	650.00																																			1					7,150.00
ACCOL	7 2	Other Mta	\vdash																																												,
	-	Other Mta	Fee																															300.00													300.00
		Non Dell'All																																										775.00			775.00
		\vdash	Fee																																												-
		Directors	Emeritus																																												,
+ + +	+	_1_	S S	113	115	116	117	118	119	121	122	123	125	126	127	128	130	131	132	133	134	3 3	137	138	139	94.	142	143	144	145	147	148	149	121	152	153	154	150	157	158	159	100	162	163	164	166	167

		<i>A</i>	KENER, JORP 2011 RATE APPLICATION ACCOUNT 930.210 - BOARD OF DIRECTORS			
			FOR 12 MONTHS ENDED JUNE 30, 2010			
Line	Control			Date	Check	Dollar
1	Number	Vendor Name	Description	Paid	#	Amount
169	263823	Glenn Cox	KAEC Bd Mtg Expenses	10/16/09	68317	32.47
	263823	Glenn Cox .	Mileage	10/16/09	68317	33.00
12	263823		Mileage - KAEC Bo	10/16/09	68317	300.00
1/2	263823	263823 Glenn Cox	Mig ree - bu	10/16/09	68373	31.90
	264180	hala hay Bob White	Monthly Retainer	10/23/09	68512	650.00
	264181		Monthly Retainer	10/23/09	68522	650.00
	264182	264182 Larry Elder	Monthly Retainer	10/23/09	68440	650.00
	264183	Sandra Wood	Monthly Retainer	10/23/09	106442	650.00
178	264184	Bill Denton	Monthly Retainer	10/23/09	106443	650.00
	264185	264185 Glenn Cox	Monthly Retainer	10/23/09	68433	650.00
_	264186	264186 Chris Mitchell	Monthly Retainer	10/23/09	68479	650.00
	264187		Monthly Defainer	10/23/09	00400	850.00
	204180	264186 JUHI Wallell	Monthly Refainer	10/23/09	68441	650.00
3 2	264190	Aliali Eyle Brent Windinton	Monthly Retainer	10/23/09	68515	650.00
	264191	Bob White	Mileage	10/23/09	68512	30.80
	264191	Bob White	Mtg Fee - Bd	10/23/09	68512	300.00
	264192	Larry Elder	Mileage	10/23/09	68440	30.80
188	264192		Mtg Fee - Bd	10/23/09	68440	300.00
	264193		Mileage	10/23/09	106442	110.00
	264193		Mtg Fee - Bd	10/23/09	106442	300.00
	264194	Bill Denton	Mileage	10/23/09	106443	13.20
192	264194	264194 Bill Denton	MIC WIIIEage	10/23/09	106443	300.00
	264195	Chris Mitchell	Misses	10/23/09	68479	34.10
195	264195		Mtg Fee - Bd	10/23/09	68479	400.00
	264196		MRC Mileage	10/23/09	68488	52.25
	264197	-	Mileage	10/23/09	68488	17.60
198	264197	Randy Powell	Mtg Fee - Bd	10/23/09	68488	300.00
	264198	John Warren	Mileage	10/23/09	68209	41.25
_	264198		Mtg Fee - Bd	10/23/09	68209	300.00
201	264199	Allan Eyre	. Mileage	10/23/09	68441	23.10
	264199	Allan Eyre	Mig Fee - Bd	10/23/09	68441	300.00
3 6	264200	264200 Brent Wigginton	Micaga Ma Fee - Bd	10/23/09	68515	300 00
205	264201	Rovce Dawson	Mileage	10/23/09	68436	38.50
200	264201	264201 Rovce Dawson	Mtg Fee - Bd	10/23/09	68436	100.00
202	264202	Marion Cecil	Mileage	10/23/09	68423	33.00
208	264202	Marion Cecil	Mtg Fee - Bd	10/23/09	68423	100.00
	264203		Mileage	10/23/09	68462	40.70
52	264203	R.C. Johnson	Mtg Fee - Bd	10/23/09	68462	100.00
	264233	264253 William Reid	Mineage Min Fee Bd	10/23/09	68522	300.00
	264469	VISA - RCCU	Board Mta Supplies	10/30/09	68640	32.69
214	JE 6		Director insurance			2,056.90
215	JE 7	October Entry	Postage			146.36
216					Ö	14,138.12
217	00700	7	MD Configuration	44/49/00	09000	20.02
2 0	264823	264823 Prudem Publishing 264824 NRECA	Regist-Decision Making ConfW.Reid	11/20/09	68988	775.00
220	264884	220 264884 Bob White	Monthly Retainer	11/20/09	68039	650.00
221	264885	264885 William Reid	Monthly Retainer	11/20/09	20069	650.00
	264886	264886 Larry Elder	Monthly Retainer	11/20/09	68924	650.00
223	264887	Sandra Wood	Monthly Retainer	11/20/09	106481	650.00
224	264888	224 264888 Bill Denton	Monthly Retainer	11/20/09	106480	650.00

\parallel						2011 RA	NOTE APPLICATION	NO					
					ACCO	UNT 930.210	S ENDED III	= DIRECTOR	S				
+			Non Del/Alt		Ž	111000171	חבואלים	Del/Alt		KAEC Bd	CEO		
Line	Directors	Chair	Assoc	Other Mtg	Other Mtg	Monthly	Director	Assoc	MRC	Mtg Exp	Search	Election	Other
S.	Emeritus	Fee	Mtg exp	Fee	Mileage	Retainer	Bd fees	EXD		32.47	Expense	Expense	
169													33.00
171										247.50			
172							300.00		00.70				
173						0 010			31.90				
174						650.00							
175						650.00							
177						650.00							
178						650.00							
179						650.00							
180						650.00							
181						650.00							
182						950.00							
183						650.00							
104						20000							30.80
200							300.00						
187													30.80
188							300.00						00 077
189													110.00
190							300.00						19.00
191									34 00				19.50
192							300 00		00.10				
200													34.10
195		100.00					300.00						
196									52.25				11
197							0000						17.00
198							300.00						41.25
199							300 00						
200							2000						23.10
202							300.00						
203													143.00
204							300.00						0
205													38.30
206	100.00												33.00
38	100.00								,				
209													40.70
210	100.00												67.10
211							300.00						2
212							200.000						32.69
210													2,056.90
215													146.36
216	300.00	100.00	,	•	•	7,150.00	3,300.00	•	116.05	279.97	1	-	2,892.10
217									360.03				
219			775.00	0									
220						650.00							
221			1			650.00							
222						650.00							
523						850.00							
477						20:00							

			KENEK JORP. 2011 RATE APPLICATION			
			FOR 12 MONTHS ENDED JUNE 30, 2010			
Ë	Control			Date	Check	Dollar
Š		Vendor Name	Description	Paid	#	Amount
225	264889	Glenn Cox	Monthly Retainer	11/20/09	68916	650.00
226	264890		Monthly Retainer	11/20/09	68983	650.00
227			Monthly Retainer	11/20/09	00069	650.00
228		264892 John Warren	Monthly Retainer	11/20/09	69036	650.00
		Aliali Eyle Brant Windinton	Monthly Retainer	11/20/03	69041	650.00
	264895		Mieage	11/20/09	68983	68 20
232	264895		Mta Fee - Bd	11/20/09	68983	400.00
	264896	Larry Elder	Mileage	11/20/09	68924	13.20
234	264896		Mtg Fee - Bd	11/20/09	68924	300.00
235	235 264897		KAEC Bd Mtg Expenses	11/20/09	68916	10.48
236	264897	Glenn Cox	Mileage	11/20/09	68916	33.00
237	264897	Glenn Cox	Mileage - KAEC Bd	11/20/09	68916	214.50
		Glenn Cox	Mtg Fee - Bd	11/20/09	68916	300.00
	264898	Allan Eyre	Mileage	11/20/09	68929	12.10
240	264898	Allan Eyre	Mtg Fee - Bd	11/20/09	68929	300.00
241	264899	John Warren	Mtg Fee - Bd	11/20/09	92069	300.00
242	264900	264900 Bob White	Mileage	11/20/09	68039	73.70
243	264900		Mtg Fee - Bd	11/20/09	68039	300.00
244	264901	Sandra Wood	Wileage	11/20/09	106481	37.40
	264901	Sandra Wood	Mig ree - Bd	11/20/09	106481	300.00
247	204302	264902 Randy Powell	Willeage BA	11/20/08	00080	300.00
248			Migan	11/20/03	108480	85.80
		264903 Bill Denton	Mta Fee - Bd	11/20/09	106480	300.00
250		264904 Marion Cecil	Mtg Fee - Bd	11/20/09	80689	100.00
251	264905	264905 Royce Dawson	Mileage	11/20/09	68919	5.50
252	264905	264905 Royce Dawson	Mtg Fee - Bd	11/20/09	68919	100.00
	264906	264906 R.C. Johnson	Mileage	11/20/09	68962	27.50
	264906	R.C. Johnson	Mtg Fee - Bd	11/20/09	. 68962	100.00
		Brent Wigginton	Mileage	11/20/09	69041	28.60
		264910 Brent Wigginton	Mileage - KAEC Conterence	11/20/09	69041	99.00
/07	204910		Mig ree - bu	11/20/09	09041	300.00
	265168	Alicon Saffel	MRC Hamist for Dinner Mto	11/20/09	60160	100.00
			Mto Meal - Board and Bio Rivers	12/4/09	69264	754 00
261	JE 6	Nov Entry	Director insurance			2.056.90
262	JE 7	Nov Entry	Postage			123.45
263					Nov	16,236.11
797	ŀ		,			
292	265492	VISA - RCCU	KAEC Bd Mtg Hotel - G. Cox	12/4/09	69264	109.25
007	205498	263498 VISA - RCCU	Board Mig Supplies	12/4/09	69264	168.87
268	265674		Monthly Refainer	12/18/09	69548	930.00
		265675 William Reid	Monthly Retainer	12/18/09	69512	650.00
		Lary Elder	Monthly Retainer	12/18/09	69444	650.00
270	265676		Monthly Retainer	12/18/09	69444	650.00
271	265677		Monthly Retainer	12/18/09	106527	650.00
		265678 Bill Denton	Monthly Retainer	12/18/09	106528	650.00
		265679 Glenn Cox	Monthly Retainer	12/18/09	69433	650.00
		Chris Mitchell	Monthly Retainer	12/20/09	69492	650.00
275		265681 Randy Powell	Monthly Retainer	12/18/09	69508	650.00
2/0	789097	Zobosz John Warren	Monthly Retainer	12/18/09	69546	650.00
278	265684	205063 Allan Eyre	Monthly Retainer	12/18/09	69448	650.00
	265685	265685 Marion Cecil	Mtn Fee - Rd	12/18/09	69425	400.00
280	265686	Rovce Dawson	Mileage	12/18/09	69437	38.50
				200		20.00

		Other						00 00	09.20	13.20		33.00			12.10		73.70	ò	37.40		57.75	0	85.80		5.50	27 50	2017	28.60				754.00	52.05	3,305.70		168.87			-								38.50	22.00
		Election	Expense																															,									_				_	
	CEO	Search	Expense																															- 8		0						+				-	+	_
	VAEC Bd	Mta Exp	Cox									10.48	244 50	20:1-12																				224.98	7000	109.2						1	_	-			+	-
S		MRC																													100.00		74.40	531.43														
DIRECTOR	JE 30, 2010	Del/Alt	Exp																															,														
APPLICAT BOARD OF	ENDED JUN	Diroctor	Bd fees							300.00	300.00		-	300 00		300.00	300.00		300.00	300 00	300.00	300.00		300.00						300.00	-			3.000.00														
ACCOUNT 930.210 - BOARD OF DIRECTORS	12 MONTHS	Manufelia	\perp	650.00	00000	650.00	650.00	650.00																										7 150 00				650.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00		
ACCOL	FOR		Other Mtg Mileage																																													
		-	Other Mtg Fee																																													
			Assoc Mtg exp																				The state of the s						99.00		750.00			00,000	1,624.00		550 00				,							
			Chair	\vdash						100.00		+																							100.00													
			Directors	2010																					100.00	400 00	1	100.00				-			300.00										(6)		000	
+	+	+	Line	225	226	227	228	229	230	232	233	234	236	237	238	239	240	242	243	244	245	246	247	249	250	251	253	254	255	257	258	259	267	262	263	265	386	88	265	27.5	27.	27.0	277	27	27	2/2	17	•

			KENERĞ. JRP. 2011 RATE APPLICATION ACCOUNT 930.210 - BOARD OF DIRECTORS			
			FOR 12 MONTHS ENDED JUNE 30, 2010			
Line	Control	The second secon		Date	Check	Dollar
Ş	Number		Description	Paid	#	Amount
281	265686		Miloso	12/18/09	69437	100.00
202	265687	Lany Fider	Mtn Fee - Rd	12/18/09	69444	300.00
	265688		Mileage	12/18/09	69472	89.20
285	265688		Mtg Fee - Bd	12/18/09	69472	100.00
286	265689		Mileage	12/18/09	69492	34.10
287	265689		Mileage - KAEC Annual Mtg	12/19/09	69492	198.00
288	265689		Mtg Exp - KAEC Annual Mtg	12/21/09	69492	380.54
288	265689		Mig Fee - Bd	12/22/09	69492	400.00
	265690	Randy Powell	Mileage	12/18/09	69492	17.60
292	265690		Mileage - KAEC Annual Mtg	12/18/09	69508	171.60
	265690	265690 Randy Powell	Mtg Exp - KAEC Annual Mtg	12/18/09	69508	392.38
294	265690	265690 Randy Powell	Mtg Fee - Bd	12/18/09	69508	300.00
	265690	265690 Randy Powell	Mtg Fee - KAEC Annual Mtg	12/18/09	69508	750.00
	265691	265691 William Reid	Mileage	12/18/09	69512	46.75
297	265691	265691 William Reid	Mileage - KAEC Annual Mtg	12/18/09	69512	115.50
2000	765601	265691 William Reid	Mig Exp - NACC Allina mig	12/18/09	60512	300.04
300	265691	William Reid	Mto Fee - KAFC Annual Mto	12/18/09	69512	750.00
	265692	John Warren	Mileage	12/18/09	69546	41.25
302	265692	John Warren	Mtg Fee - Bd	12/18/09	69546	300.00
303	265693	265693 Brent Wigginton	Mileage	12/18/09	69550	61.60
304	265693	Brent Wigginton	MRC Mileage	12/18/09	69550	31.90
305	265693	Brent Wigginton	Mtg Fee - Bd	12/18/09	69550	300.00
		Sandra Wood	Mileage - KAEC Annual Mtg	12/18/09	106527	132.00
308	265694	Sandra Wood	Mtn Fee - KAFC Annual Mtn	12/18/09	106527	397.34
	265695		Mileage	12/18/09	100327	20.00
	265695		Mta Fee - Bd	12/18/09	106527	300.00
311	265717		MRC Christmas Party Mtg	12/18/09	69502	3,545.17
312 2	265718		MRC Mileage	12/18/09	69463	33.00
313 2	265719	265719 Victor Hagman	MRC Mileage	12/18/09	69458	38.50
	265720	265720 James H Shelton	MRC Mileage	12/18/09	69524	49.50
	265721	Wendell Garner	MRC Mileage	12/18/09	69453	113.30
	77/007		WIRC WIlleage	12/18/09	68258	111.10
31/ 6	2/802	Bill Denton	Mileage	12/18/09	106528	33.00
			Mileage	12/18/09	877001	42.40
	265873	Allan Eyre	Mileage - KAEC Annual Mtg	12/18/09	69448	154.00
321	265873	Allan Eyre	Mtg Exp - KAEC Annual Mtg (Eyre)	12/18/09	69448	396.88
322 ;	265873		Mtg Exp - KAEC Annual Mtg (Warren)	12/18/09	69448	16.34
323	265873	Allan Eyre	Mtg Fee - KAEC Annual Mtg	12/18/09	69448	750.00
324	4/9007	2036/4 Bob Wille	Mileage VAEC Application Mileague	12/18/09	69548	34.10
326	765874	203074 Bob White	Mta Exp KAEC Applied Mta	12/18/09	09048 80548	300 54
	265874	Bob White	Mta Expense - NRFCA Winter School	12/18/09	89548	2 750 00
328	265874		Mtg Fee - Bd	12/18/09	69548	300.00
329 2	265874		Mtg Fee - KAEC Annual Mtg	12/18/09	69548	600.00
	265875	John Warren	Mileage - KAEC Annual Mtg	12/18/09	69546	121.00
331	265875	John Warren	Mtg Exp - KAEC Annual Mtg	12/18/09	69546	397.04
			Mtg Fee - KAEC Annual Mtg	12/18/09	69546	750.00
334	265876	John Warren	Mineage - INRECA Winter School	12/18/09	69546	150.70
335	265876	John Warren	Mta Fee - NRECA Winter School	12/18/09	69546	750.00
336 2	265911	Bob White	Mileage - NRECA Winter School	12/18/09	69548	187.00

Column C							-	(E,(GY						
Total Court Total Court						ACCO	2011 RA UNT 930,210	TE APPLICA	TION F DIRECTORS	,,				
Directions Charlet Not Defield I Not Defield Wile and Part Note 1 Not Defield I Not Defeel I Not Defield I Not Def						FOF	3 12 MONTH	S ENDED JU	INE 30, 2010					
100.00 1.00				Non Del/Alt					Del/Alt		KAEC Bd	CEO		i
100.00 300.00 300.00 190.00<	Line Dire No. Eme		Fee	Assoc Mtg exp	Other Mtg Fee	Other Mtg Mileage	Montiniy	Director Bd fees	Assoc	SAS S	Mig Exp Cox	Expense	Expense	
100.00 1	281	_												
100.00 1	282													29.70
100.00 1	283							300.00						00
140.00 171.160		00 00												88.20
171.60 180.00 180.00 180.00 171.60 180.00 171.60 180.00 171.60 180.00 172.00 180.00 172.00 180.00 172.00 180.00 172.00 180.00 172.00 180.00 172.00 180.00 172.00 180.00 172.00 180.00 172.00 180.00 172.00 180.00 172.00 180.00 172.00 180.00 172.00 1		00.00												34.10
100.00 3	287								198.00					
100.00 300.00 750.00 7	288								380.54					
750.00 750.00	289		100.00					300.00						
177.60 750.00 115.00 115.00 115.00 120.00 1300.00 1300.00 1300.00 1300.00 1300.00 1300.00 141.10 151.00	290								750.00					17 BD
750.00 300.00 3	200			171 60										2
750.00 116.50 116.50 130.04 116.50 130.04 132.00 132.00 132.00 132.00 132.00 132.00 133.00 133.00 133.00 111.00 112.00 133.00 111.10 111.10 112.00 121.00 12	293			392.38										
750.00 300.00 116.50 300.00 750.00 300.00 122.00 300.00 387.54 386.00 111.10 386.00 111.10 111.10 112.00 300.00 112.00 300.00 113.30 111.10 115.00 300.00 115.00 300.00 115.00 300.00 115.10 121.00	294							300.00						
116.50 7750.00 7750.00 7750.00 102.00 103.00 103.00 103.00 103.00 103.00 103.00 103.00 103.00	295			750.00										
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380.54 300.00 750.00 31.90 132.00 31.90 387.64 300.00 38.68 38.30 156.00 300.00 157.00 300.00 157.00 300.00 157.00 300.00 176.00 300.00 176.00 300.00 176.00 300.00 176.00 300.00 176.00 300.00 176.00 300.00 176.00 300.00 1776.00 300.00 1776.00 300.00 1776.00 300.00 1776.00 300.00 1776.00 300.00 1776.00 300.00 1776.00 300.00 1776.00 300.00 1776.00 300.00	297			115.50								,		
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132.00 31.90 31.	300			750.00										74.05
132.00 397.54 397.54 750.00 300.00 300.00 305.61 113.00 154.00 300.00 300.00 12750.00 300.00	202							300 00						41.23
132.00 300.00 31.90 31	302							20000						61 60
132.00 300.00 3	304									31.90				2
132.00 1	305							300.00						
397.54 300.00 3.545.17 300.00 3.545.17 33.00 33.00 33.00 33.00 113.30 111.30 154.00 300.00 16.34 111.10 175.00 300.00 2750.00 300.00 121.00 300.00 155.00 300.00 157.00 300.00 157.00 300.00 157.00 300.00 157.00 300.00 157.00 300.00 157.00 300.00 157.00 300.00 157.00 300.00 157.00 300.00 157.00 300.00	306			132.00										
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2,750,00 600,00 600,00 121,00 397,04 750,00 150,70 160,70 187,00	370			300 54										
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	334	+		519 91			,							
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_	336			187.00										

			KENERG. JORP.			
		ACO	ACCOUNT 930.210 - BOARD OF DIRECTORS			
			FOR 12 MONTHS ENDED JUNE 30, 2010			
Line	Control			Date	Check	Dollar
	Number	Vendor Name	Description	Paid	#	Amount
337	265911		Mtg Expense - NRECA Winter School	12/18/09	69548	1,348.81
	265911	Bob White	Mtg Fee - NRECA Winter School	12/18/09	69548	1,200.00
333	265919	Zobere Keith Tapp	MRC Mileage	12/18/09	69493	30.25
341	265922	Glenn Cox	Mileage	12/18/09	69433	121.00
	265922	Glenn Cox	Mileage - KAEC Annual Mtg	12/18/09	69433	214.50
343	265922		Mtg Exp - KAEC Annual Mtg	12/18/09	69433	396.08
	265922		Mtg Fee - Bd	12/18/09	69433	300.00
	265922		Mtg Fee - KAEC Annual Mtg	12/18/09	69433	300.00
	265927	Robert C. Howard	MRC Mileage	12/18/09	69467	20.90
347	347 265928	Maxine Boucher Thomas Dawen Divon Ir	MRC Mileage	12/18/09	69441	52.00
349	265930		MRC Mileage	12/18/09	69516	68.75
	265931	George Dever	MRC Mileage	12/18/09	69439	68.75
	265932		MRC Mileage	12/18/09	69518	22.00
	266047		MRC Mileage	12/23/09	69586	60.50
353	266048	Douglas Creasey		12/23/09	69580	75.90
	266163	VISA - RCCU	KAEC Bd Mtg Hotel - G. Cox	12/31/09	69739	109.25
	266336		KAEC Annual Mig Hotel - B. Wigginton	1/5/10	/9/60	360.04
	200338		Board Miles	1/0/10	60760	38 50
358	266428	Malily i Adnits	KAEC Annual Mtn Meal - Board Members	12/18/09	69535	992.25
	1F 6	Decento	Director insurance			2.056.90
360	7=1	Decentry	Postage			46.64
361					Dec	36,911.95
			On the contract of the contrac	7,077	77000	00 627
	266468		Subscription - Rural Electric Magazine	1/8/10	70138	850.00
400	2007497		Monthly Detainer	4/22/10	70108	850.00
366	266740	200746 William Reid	Monthly Refairer	1/22/10	70058	650.00
	266750	Sandra Wood	Monthly Retainer	1/22/10	106579	650.00
368	266751		Monthly Retainer	1/22/10	106580	650.00
369	266752		Monthly Retainer	1/22/10	70052	650.00
	266753	Chris Mitchell	Monthly Retainer	1/22/10	70092	650.00
371	266754	Randy Powell	Monthly Retainer	1/22/10	70106	650.00
	266755		Monthly Retainer	1/22/10	70135	650.00
	266756		Monthly Retainer	1/22/10	70140	650.00
375	76,002	Glenn Cox	Mileans	1/22/10	70052	99.00
	266900	266900 Glenn Cox	Mileage - KAEC Bd	1/22/10	70052	214.50
	266900	Glenn Cox	Mileage - MRC	1/22/10	70052	121.00
	266900		Mtg Expenses - KAEC Bd	1/22/10	70052	10.50
379	266900	Glenn Cox	Mtg Fee - Bd	1/22/10	70052	300.00
380	267092	Sandra Wood	Mileage	1/29/10	106595	50.00
381	267092		Mig ree - Ba	1/29/10	106595	300.00
383	267093	Bill Denton	Mineage Ma Fee - Rd	1/29/10	106596	300.00
384	267130		Mileage - MRC	1/29/10	70179	11.55
385	267140		Mileage	1/29/10	70273	16.00
386	267140	Randy Powell	Mtg Fee - Bd	1/29/10	70273	300.00
387	267141	John Warren	Mileage	1/29/10	70304	37.50
388	267141		Mtg Fee - Bd	1/29/10	70304	300.00
	267142		Mileage	1/29/10	70195	35.00
	26/142		Witg ree - 60	1/29/10	70195	100.00
302	26/143	Chris Mitchell	willeage Mtn Fee - Bd	1/29/10	70251	400 00
	ZE1 107		77 - 02 - Bini	120.1221		33.335

No. Number Number		2011 RATE APPLICATION			
Control Number Control Number Control Number Control Number Control Number Control C	ACC	ACCOUNT 930,210 - BOARD OF DIRECTORS FOR 42 MONTHS ENDED, II INF 30, 2010			
267144 267144 267144 267144 267144 267144 267147 267147 267148 267147 267148 267147 267148 267148 267148 267148 267148 267148 267148 267148 267148 267148 267148 267148 267148 267148 267148 267148 267165 26	2	R IZ MON INS ENDED JOINE 30, 2010			
Number 267144 267145 267146 267147 267147 267147 267147 267147 267148 267168 26			Date	Check	Dollar
267144 267144 267144 267146 267147 267147 267147 267147 267148 267147 267148 267148 267148 267148 267148 267148 267148 267148 267148 267148 267148 267165 26	or Name	Description	Paid	#	Amount
267144 267147 267147 267147 267147 267147 267147 267147 267147 267147 267147 267148 26	-	Mileage	01/22/10	70310	300.00
267145 267146 267147 267147 267147 267147 267148 267148 267148 267148 267148 267148 267148 267148 267148 267148 267148 267148 267148 267148 267165 26		Micco	1/29/10	70309	31.00
267146 267147 267147 267147 267148 267148 267148 267148 267148 267148 267148 267148 267148 267148 267148 267165 267654 267665 267665 267666 26766 26766 26766 26766 26766 26766 26766 26766 26766 26766 26766 26766 26766 2		Mireage Mireage Bd	1/29/10	70309	300.00
267147 267147 267147 267148 267148 267148 267148 267148 267148 267148 267148 267148 267148 267655 267656 267656 267666		Mileage	1/29/10	70205	27.00
267147 267147 267148 267148 267148 267148 267148 267148 267148 267148 267148 267148 267165 267655 267655 267666 267665 267666 267665 267666		Mtg Fee - Bd	1/29/10	70205	300.00
267147 267148 267148 267148 267148 267148 267148 267148 267148 267653 267654 267665 267665 267665 267665 267666 267665 267666 267667 267667 267668		Mileage	1/29/10	70274	46.20
267147 267148 267148 267148 267148 267148 267148 267254 267254 267655 267655 267655 267655 267655 267656 267665 267665 267665 267665 267665 267665 267665 267665 267666 26766 26		Mileage - NRECA Winter School	1/29/10	70274	154.00
267147 267148 267148 267148 267148 267148 267148 267254 267254 267655 267655 267655 267656 267656 267656 267656 267656 267656 26766 26766		Mtg Expenses - NRECA Winter School	1/29/10	70274	540.77
267147 267148 267148 267148 267148 267148 267654 267654 267655 267655 267656 267656 267666		Mtg Fee - Bd	1/29/10	70274	300.00
267148 267148		Mtg Fee - NRECA Winter School	1/29/10	70274	750.00
267148 267148 267148 267148 267148 267148 267654 267654 267656 267656 267656 267667 267669 267669 267669 267669 267669 267669 267669 267669 267669 267669		Mileage	1/29/10	80207	35.00
267448 267148 267148 267148 267148 267148 267148 267148 267148 267148 267148 267148 267148 267148 267148 267148 267148 267148		Mileage - MKC	1/29/10	80007	180.50
267148 267244 267256 JE 6 JE 7 267256 JE 7 267657 267665 267666 267666 267666 267666 267666 267666 267666 267666 267666 267666 267666 267666 267666 267666 267666 267667 267669		Mileage - NKECA Winter School	1/29/10	70208	185.87
267148 267244 267264 267264 267652 267654 267656 267656 267667 267669 267669 267669 267669 267669		Mig Expenses - INCECA Willer School	1/20/10	70208	300 00
267264 267266 JE 6 JE 7 267265 267665 267665 267666 267660 26760 267660 267660 267660 267660 267660 267660 267660 267660 267660		Mtg Fee - Dd Mtg Fee - NRECA Winter School	1/29/10	70208	450.00
267256 JE 6 JE 7 267655 267655 267655 267656 267656 267656 267665 267667 267667 267667 267667 267667 267668 267667 267669 267667 267669 267667 267669 267667 267669 267667 267669 267667 267669 267667 267669 267667 267669 267667 267669 267667 267669 267669 267667 267669	othic Connerstive	Subscription - Management Quarterly	2/5/10	70373	275.00
JE 6 JE 7 267651 267652 267653 267655 267656 267656 267667 267667 267667 267667 267666 267667 267667 267666 267667 267666 267667 267669	ectric Cooperative	Registr-2010 Dir ConfMitchell & Eyre	2/5/10	70373	2,445.00
JE 7		Director insurance			2,056.90
267651 [267652 267652 267653 267653 267655 267655 267655 267656 267656 267667 267667 267667 267667 267667 267667 267667 267667 267668 267668 267668 267668 267668 267668 267668 267668 267668 267668 267667 267668 267668 267668 267668 267668 267668 267668 267669 2676		Postage			108.24
267651 267651 267652 267653 267653 267655 267655 267656 267657 267				Jan	19,101.93
267651 R 267653 S 267654 S 267656 S 267656 S 267656 S 267650 S 267650 S 267660 S			0200	2000	650.00
267653 267654 267655 267656 267656 267660 26		Monthly Retainer	2/19/10	70581	650.00
267654 267656 267656 267656 267669 267660 267660 267663 267663 267663 267664 267666 267666 267666 267666 267666 267666 267666 267666 267666 267666 267666 267669 26		Monthly Betainer	2/19/10	70530	650.00
267656 267656 267656 267650 267660 267662 267662 267663 267663 267663 267664 267664 267664 267666 267669 26		Monthly Retainer	2/19/10	106627	650.00
267656 267657 267659 267669 267667 267662 267662 267663 267664 267664 267666 267666 267666 267666 267666 267666 267666 267666 267666 267666 267666 267666 267666 267666 267667 267669 26		Monthly Retainer	2/19/10	106628	650.00
267659 267659 267660 267660 267660 267662 267663 267663 267665 267665 267665 267665 267666 267666 267669 26		Monthly Retainer	2/19/10	70516	650.00
267669 267669 267660 267660 267663 267663 267663 267664 267666 267666 267666 267666 267666 267666 267666 267669 26		Monthly Retainer	2/19/10	70564	650.00
267669 267660 267660 267662 267663 267664 267664 267665 267665 267665 267667 267667 267669 26		Monthly Retainer	2/19/10	70578	650.00
267660 257661 257661 257662 257663 257663 257664 257665 257665 257665 257666 257666 257669 257660 257660 257660 257660 257660 257660 257660 257660 257660 257660 257660 257660 25760 25760 257660 2576		Monthly Retainer	2/19/10	70603	650.00
267661 267662 267663 267664 267664 267664 267665 267665 267665 267665 267666 267669 26		Monthly Retainer	2/19/10	70533	650.00
267662 267663 267664 267664 267664 267665 267665 267665 267666 267667 267669 26		Monthly Retainer	2/19/10	70907	650.00
267662 267663 267664 267664 267665 267665 267665 267667 267669 26		Mileage	01/81/2	70578	300.00
267663 267664 267664 267665 267665 267665 267666 267668 267668 267669 267669 267669 267669 267669 267669 267669 267669 267669 267669 267669 267669 267669		Mtg Fee - Ba	2/18/10	7057	34.00
267664 267664 267665 267665 267665 267666 267668 267669 267669 267669 267669 267670 267670 267670 267670 267670		Mileage	2/19/10	70564	400.00
267664 267666 267666 267666 267666 267667 267668 267669 267669 267669 267669 267669 267669 267669 267669 267670 267670 267670		Mileage	2/19/10	106627	50.00
267665 267666 267666 267667 267667 267668 267668 267669 267669 267669 267670 267670 267670 267670		Mtg Fee - Bd	2/19/10	106627	300.00
267665 267666 267667 267667 267667 267669 267669 267669 267669 267669 267669 267669 267669 267669 267669 267669 267669 267669 267669 267669		Mileage	2/19/10	70533	11.00
267666 267667 267667 267668 267668 267669 267669 267669 267669 267669 267670		Mtg Fee - Bd	2/19/10	70533	300.00
267666 267667 267668 267668 267669 267669 267669 267669 267669 267670 267670		Mileage	2/19/10	70530	27.00
267667 267668 267668 267669 267669 267669 267669 267669 267669 267669		Mtg Fee - Bd	2/19/10	70530	300.00
267667 267668 267669 267669 267669 267669 267669 267669 267669 267650 267650		Mileage	2/19/10	106628	300.00
267668 267668 267669 267669 267669 267669 267669 267669 267669 267669		Mtg ree - Bd	2/19/10	70603	37.50
267668 267669 267669 267669 267669 267670 267670		Mileage	01/61/2	70603	300.00
267669 267669 267669 267670 267670 267670		INIG ree - Bu	2/40/40	70516	00.00
267669 267669 267669 267670 267670 267854		Mileage KAEC Bd	2/19/10	70516	195.00
267669 267670 267670 267854		Mta Exp - KAEC Bd	2/19/10	70516	32.76
267670 267670 267854		Mtg Fee - Bd	2/19/10	70516	300.00
267670 267854		Mileage	2/19/10	70607	52.00
		Mtg Fee - Bd	2/19/10	70607	300.00
		Mileage	2/26/10	71140	300.00
		Mtg Fee - Bd	2/26/10	71140	300.00

Mail								KE. GY						
Total Column Feet Mile Sept Feet Feet Mile Sept Feet Fee						ACCC	2011 KA 2017 930.21	0 - BOARD O	F DIRECTOF	SS				
Directors Charic Magazon Charic Ma						ē	R 12 MONTH	IS ENDED JL	JNE 30, 2010					
Total Continue Con				Non Del/Alt		-			Del/Alt		KAEC Bd	CEO		
155,00 156,00 1	Line		Chair	Assoc	Other Mtg	Other Mtg	Monthly	Director	Assoc	MRC	Mtg Exp	Search	Election	Other
154.00	So So So So So So So So So So So So So S		166	INITG exp	992	Mileage	Relaillei	DO IGGS	EXD		Y	EXPENSE	EADEIISE	52 00
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165.00 1	395													31.00
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154,00	399							200						46.20
160,00 240,77 160,00 1	400			154.00										
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150,00	402							300.00						
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160,80 160,80 300,00 450,00 4	404									06.96				00.00
186.87 300.00 450.00 4	402			180.80						20.00				
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100.00	408							300.00		,				
100,00 4,686.24 - 7,150.00 3,300.00 - 168.85 100,00 4,686.24 - - 7,150.00 - 168.85 650,00 650.00 650.00 - 168.85 650,00 650.00 - 168.00 650,00 650.00 - 100.00 100,00 650.00 - 300.00 100,00 300.00 - 300.00 100,00 300.00 - 300.00 100,00 300.00 - 300.00 100,00 300.00 - 300.00	409			450.00			-							
100.00 100.00 4.886.24 -	410													275.00
100.00 4,886.24 - 7,150.00 3,300.00 - 168.85 650.00 650.00 650.00 650.00 - 168.85 100.00 650.00 650.00 - 168.85 100.00 650.00 650.00 - - 100.00 650.00 - - - 100.00 650.00 - - - 650.00 650.00 - - - 100.00 650.00 - - - 100.00 650.00 - - - 100.00 650.00 - - - 100.00 - - - - 100.00 - - - - 100.00 - - - - 100.00 - - - - 100.00 - - - - 100.00 - - - <td< td=""><td>411</td><td></td><td></td><td>2,445.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	411			2,445.00										
100,000 100,000 4,686.24 7,150,00 3,300,00 - 168.85	412													2,056.90
100,000 4,000,004 4,000,00	413		00 007				7 4 60 00	00000		1000	225 00			108.24
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Control Cont	416						650.00							
650,00 6	417						650.00							
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100,00 650,00 6	421						650.00							
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100.00	424						650.00							
100.00 300.00 300.00 10	425						650.00							
100.00 300.00	426						00.009							18.00
100.00 30	428							300.00						2
100,00 300,00 100,00 300,00 200,00 300,00 200,00 300,00 200,00 300,00 200,00 300,00 200,00 300,00 200,00 300,00 200,00 300,00 200,00 300,00 200,00 300,00 200,00 300,00	429													31.00
300.00 300.00 300.00 300.00 300.00 300.00 300.00 300.00 300.00 300.00 300.00 300.00 300.00 300.00 300.00 300.00 300.00	430		100.00					300.00						
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300.00 30	433							00.000						11.00
300.00 30	434							300.00						
300.00 300.00 300.00 300.00 300.00 300.00 300.00 300.00	435													27.00
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	444							300.00			02.10			
	445													52.00
	446							300.00		-				24.00
	447							300.00						31.00
	440							300.00						

			KENERG JRP.			
		A	ACCOUNT 930.210 - BOARD OF DIRECTORS FOR 12 MONTHS ENDED JUNE 30, 2010			
Line	Control			Date	Check	Dollar
	Number		Description	Paid	# 74030	Amount
	268866	RCCU - VISA	NIECA Dir Conf Exp. Hotel - C Mitchell	2/26/10	71039	166.88
451	268876	268876 RCCU - VISA	Board Mtg Supplies	2/26/10	71039	53.33
	JE 6	Feb Entry	Director insurance			2,056.90
453	1 1	Feb Entry	Postage		401	77.90
454					GBL C	19,347.30
450	269263	Bob White	Monthly Retainer	3/19/10	71444	650.00
		William Reid	Monthly Retainer	3/19/10	71414	650.00
458	269265	Larry Elder	Monthly Retainer	3/19/10	71367	650.00
459	459 269266	Sandra Wood	Monthly Retainer	3/19/10	106665	650.00
460	269267	460 269267 Bill Denton	Monthly Retainer	3/19/10	106666	650.00
461	269268		Monthly Retainer	3/19/10	71402	650.00
462	269269	Chris Mitchell	Monthly Retainer	3/19/10	71412	950.00
463	463 269270	Kandy Powell	Monthly Retailer	3/19/10	71438	650,00
465	465 269272		Monthly Retainer	3/19/10	71369	650.00
466			Monthly Retainer	3/19/10	71445	650.00
467	269274	Marion Cecil	Mileage	3/19/10	71345	30.00
468	269274	269274 Marion Cecil	Mtg Fee - Bd	3/19/10	71345	100.00
469	269275	R.C. Johnson	Mileage	3/19/10	71388	37.00
470	269275	R.C. Johnson	Mtg Fee - Bd	3/19/10	74250	100.00
471	269276	Royce Dawson	Wileage Ba	3/19/10	71350	100 00
	269276	Royce Dawson	Mileane	3/19/10	71412	16.00
473	777807	2092// Randy Fowell	Micayo Mfa Fee - Rd	3/19/10	71412	300.00
	769278	269278 Bob White	Mileage	3/19/10	71444	31.00
476	269278	Bob White	Mtg Fee - Bd	3/19/10	71444	300.00
	269279	269279 John Warren	Mileage	3/19/10	71438	37.50
	269279		Mtg Fee - Bd	3/19/10	71438	300.00
	269280		Bd Mtg Exp - Meai	3/19/10	74050	10.36
	269280	Glenn Cox	Mileage	3/19/10	74959	30.00
	269280		Mileage - KAEC Bd	3/19/10	71353	196.50
			Mig Exp - Ivieal - NAEC Bu	3/19/10	71353	300 00
483	269280	Glenn Cox	Willy ree - Du	3/19/10	71369	11.00
	260281		Mileage - IRC Mta	3/19/10	71369	44.00
			Mtg Fee - Bd	3/19/10	71369	300.00
487	269282		Mileage	3/19/10	71414	42.50
	269282	William Reid	Mtg Fee - Bd	3/19/10	71414	300.00
489	269283	Larry Elder	Mileage	3/19/10	71367	27.00
490		490 269283 Larry Elder	Mtg Fee - Bd	3/19/10	71100	34.00
491			Willeage Min Fee - Rd	3/19/10	71402	400.00
492	269284	269284 Critis WillCrieil	Wilg rect but	3/19/10	71445	52.00
493		209203 Dieni Wigginton 269285 Brent Mindinton	MRC Mileage	3/19/10	71445	52.00
		Brent Wigginton	Mtg Fee - Bd	3/19/10	71445	300.00
		Sandra Wood	Mileage	3/19/10	106665	50.00
497			Mtg Fee - Bd	3/19/10	106665	300.00
498		Bill Denton	Mileage	3/19/10	106666	7.00
499		Bill Denton	Mtg Fee - Bd	3/19/10	106666	300.00
200			MRC Mileage	4/2/10	71640	20.00
		William Leo Clark	WIRC Wileage	4/2/10	71665	4 90
202			MRC Mileage	4/2/10	71603	5.00
504		269639 Douglas Creasev	MRC Mileage	4/2/10	71599	16.50

		Ö			53.33	2.056.90												30.00	8	37.00	00 10	23.00	16.00		31.00	37.50		10.36	30.00			11.00		42.50	30.00	27.00	31.00		52.00		50.00	7.00					
		ī	Expense				9.90	9.90																																							
		CEO	Expense					-																																							
		KAEC Bd	Mig Exp Cox	191.81				419.57																					000	198.50																	
, o		0411	MR					-																															22.00	02.00				50.00	4 90	5.00	11:1
ION DIRECTOR	IE 30, 2010	Del/Alt	Assoc					•											-																												-
2011 RATE APPLICATION ACCOUNT 930.210 - BOARD OF DIRECTORS	ENDED JUN		Director Bd fees					3,000.00																300.00	300.00	2000	300.00				300.00		300 00		300.00	300 00	2000	300.00		300.00	0000	200.00	300.00				
2011 RAT JNT 930.210	12 MONTHS		Monthly Retainer	Н				7,150.00	650 00	650.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00	00.000																													-
ACCOL	FOR		Other Mtg Mileage	Н				,																									44.00														
			Other Mtg Fee					3																																							
		Non Del/Alt	Assoc Mta exp	<u> </u>	166.88			166.88																																							
		\vdash	Chair					100.00																														100.00									
			Directors																100,00		100.00	100 00	20.00																								
		$\ \cdot\ $	N Cine	449	450	451	453	454	455	457	458	459	460	462	463	464	465	466	468	469	470	477	473	474	475	477	478	479	480	481	483	484	485	487	488	489	491	492	493	495	496	497 498	499	200	50 52	503	ŝ

Line Control Number 505 269640 Victor Hage 506 269641 George De 507 269642 Ronald L. 508 269643 Winfield H. 509 269644 Thomas L. 509 269642 Roccu - VI 510 269644 Thomas L. 510 269644 Thomas L. 511 269655 RCCU - VI 512 269698 Bud Ray 513 269698 Roccu - VI 514 269702 James H. 515 269702 James H. 516 269774 RCCU - VI 517 269764 Jon & Jani 518 269775 David Pay 519 269775 Smith & Br 520 269776 Jon & Jani 521 269768 James L. 522 269778 Smith & Br 524 269778 Smith & Br 525 269778 Smith & Br 526 269778 Smith & Br 527 26978 James L. 528 26978 James L. 529 269778 James L. 520 269779 Smith & Br 521 269723 Jim David 522 26978 James L. 523 270140 Smith & Br 524 270141 Smith Warr 525 269801 Milliam Re 526 270144 Chris Milci 527 270145 Glenn Cox 528 270149 William Re 549 270160 Glenn Cox 549 270160 Glenn Cox 540 Vendor Name Victor Hagman George Dever Ronald L. Skaggs Winfield H. Hendry Thomas L. Dyer RCCU - VISA RCCU - VISA RCCU - VISA RCCU - VISA RCCU - VISA RCCU - VISA RCCU - VISA RCCU - VISA RCCU - VISA ROY Adkins ROY Adkins ROY Adkins ROY Adkins RCCU - VISA A Special Event Rental Jon & Janice Lawson Joseph T. Elliott Jannes L. Nall RCCU - VISA NRECA Smith & Butterfield Mar Entry Mar Entry National Rural Electric Cooperativ Jim David Meats, Inc. Carrie Divine	ACCOUNT 930,210 - BOARD OF DIRECTORS FOR 12 MONTHS ENDED JUNE 30, 2010 Description MRC Mileage	Date Paid 4/2/10 4/2/2/10 4/2/2/10 4/2/2/10 4/2/2/10 4/2/2/10 4/2/2/10 4/2/2/10 4/2/2/10 4/2/2/10 4/2/2/10 4/2/2/2/10 4/2/2/2/20 4/2/2/20 4/2/2/20 4/2/2/20 4/2/2/20 4/2/2/20 4/2/2/20 4/2/2/20 4/2/2/20 4/2/2/20 4/2/2/20 4/2/2/20 4/2/2/20 4/2/2/20 4/2/2/20 4/2	Check # 71614 71601 71601 71601 71605 71606 71666 71666 71666 71667 71667 71667 71667 71667 71667 71667 71667 71667 71667 71667 71667 71667	Amount 70.00 50.00 10.00 63.00 75.00 30.19 90.86 62.50 62.50 62.50 62.50 67.42 343.44 60.00 67.0	
	Vendor Name Victor Hagman George Dever Ronald L. Skaggs Winfield H. Hendry Thomas L. Dyer RCCU - VISA RCCU - VISA RUCCU - VISA RUCCU - VISA RUCCU - VISA ROCCU - VISA ROCCU - VISA A Special Event Rental James H. Shelton RCCU - VISA A Special Event Rental Jon & Janice Lawson Joseph T. Eliott David Payne James L. Nall RCCU - VISA NRECA Smith & Butterfield Smith & Butterfield Mar Entry Mar Entry National Rural Electric Cooperative Jim David Meats, Inc. Carrie Divine	MRC Mileage MRC Mi	Date Paid 4/2/10 4/2/3/10	Check # 71614 71614 71601 71671 71666 71666 71666 71667 71670 71670 71670 71667	Amount 70.00 50.00 50.00 10.00 63.00 75.00 75.00 86.00 63.00 67.42 343.00 67.42 343.00 67.42 343.00 67.42 343.00 67.42 343.00 67.42 343.00 67.42 343.00 67.42 343.00 67.42 343.00 67.42 343.00 67.42 343.00 67.42 343.00 67.42 343.00 67.42 343.00 67.42 343.00 67.42 343.00 67.42 343.00 67.42 343.00 67.42 67.62
	Vendor Name Vendor Name George Dever Ronald L. Skaggs Winfield H. Hendry Thomas L. Dyer RCCU - VISA RCCU - VISA RCCU - VISA RCCU - VISA RCCU - VISA ROCU - VISA A Special Event Rental Joseph T. Elliott David Payre James L. Nall RCCU - VISA NRECA Smith & Butterfield Smith & Butterfield Smith & Butterfield Mar Entry	MRC Mileage MRC MILeage MRC MI	Date Paid 4/2/10	Check # 71614 71611 71621 71621 71622 71666 71666 71666 71666 71667 71670 71670 71643 71643 71643 71644	Amount 70.00 50.00 10.00 50.00 77.00 50.00 77.00 30.19 90.86 62.50 50.00 45.00 67.42 343.44 60.00 67.42 343.44 60.00 186.88 7.92 7.95.00 192.13
	Vendor Name Vendor Name George Dever Ronald L. Skaggs Winfield H. Hendry Thomas L. Dyer RCCU - VISA RCCU - VISA RCCU - VISA RCCU - VISA ROCU - VISA ROCU - VISA ROCU - VISA ROCU - VISA Special Event Rental Joseph T. Elliott David Payne James L. Nall RCCU - VISA NRECA Smith & Butterfield Mar Entry Mar Entry Mar Entry Mar Entry National Rural Electric Cooperative Jim David Meats, Inc. National Rural Electric Cooperative Jim David Meats, Inc.	MRC Mileage MRC Mi	Paid 4/2/10	# 71614 71614 71601 71621 71621 71665 71666 71664 71664 71664 71670 71670 71667 7167 71	Amount 75.00 50.00 10.00 63.00 775.00 30.19 90.86 62.50 67.42 50.00 43.00 67.42 34.44 60.00 67.42 34.00 192.13
	Victor Hagman George Dever Ronald L. Skaggs Winfield H. Hendry Thomas L. Dyer RCCU - VISA RCCU - VISA RCCU - VISA RUCRON SA RUCRON SA ROCU - VISA Special Event Rental Joseph T. Elliott David Payne James L. Nall RCCU - VISA NRECA Smith & Butterfield Smith & Butterfield Mar Entry Mar Entry Mar Entry National Rural Electric Cooperative Jim David Meats, Inc. Carrie Divine	MRC Mileage MRC MILeage MRC MI	4/2/10 4/2/10	71614 71671 71671 71621 71605 71606 71666 71664 71664 71670 71670 71670 71670 71670 71670 71670 71670 71670 71670 71670 71670 71670 71670 71670 71670 71670 71670 71670	70.00 50.00 10.00 63.00 75.00 30.19 90.86 62.50 50.00 45.00 67.42 33.00 67.42 33.00 67.42 34.34 60.00 60.00 61.00 62.00 72.00 62.00 63.00 62.50 63.00 63.00 60
	George Dever Ronald L. Skaggs Winfield H. Hendry Thomas L. Dyer RCCU - VISA Bud Ray Bud Ray Rocy Adkins Wendell Roberts James H. Shelton RCCU - VISA A Special Event Rental Joseph T. Elliott David Payne James L. Nall RCCU - VISA NRECA Smith & Butterfield Smith & Butterfield Smith & Butterfield Mar Entry Mar Entry National Rural Electric Cooperative Jim David Meats, Inc. Carrie Divine	MRC Mileage MRC MILeage MRC MI	4/2/10 4/2/10	71601 71671 71671 71605 71606 71606 71606 71606 71606 71606 71607 71607 71607 71607 71607 71607 71607 71607 71607 71607	50.00 10.00 63.00 75.00 30.19 90.86 62.50 50.00 45.00 67.42 33.00 67.42 34.44 60.00 67.00 18.88 7.80 192.13 192.13 192.13
	Ronald L. Skaggs Winfield H. Hendry Thomas L. Dyer RCCU - VISA RCCU - VISA RCCU - VISA RCCU - VISA ROCU - VISA Bud Ray Bud Ray Special Event Rental Jone & James H. Shelton RCCU - VISA A Special Event Rental Joseph T. Elliott David Payne James L. Nall RCCU - VISA NRECA Smith & Butterfield Smith & Butterfield Mar Entry	MRC Mileage MRC Mileage MRC Mileage MRC Mileage But Mig Supplies MRC Mileage MRC MILeage MRC MILeage MRC MILeage MRC MILeage MRC MILeage MRC MILeage MRC MILeage MRC MILeage MRC MILeage MRC MILeage MRC MILeage MRC MILeage MRC MILEAGE MRC MILEAGE MRC MILEAGE MRC MILEAGE MRC MILEAGE MRC MILEAGE MRC MILEAGE MRC MILEAGE MRC MILEAGE MRC MILEAGE MRC MILEAGE M	4/2/10 4/2/10	71671 71621 71605 71606 71606 71604 71670 71670 71606 71606 71607 71607 71607 71607 71607 71607 71604	10.00 63.00 75.00 30.19 90.86 62.50 50.00 45.00 67.42 33.00 67.42 34.44 60.00 60.00 43.00 166.88 7.20 192.13
	Winfield H. Hendry Thomas L. Dyer RCCU - VISA RCCU - VISA RCCU - VISA RDG Ray Bud Ray Bud Ray Roy Adkins Wendell Roberts James H. Shelton RCCU - VISA A Special Event Rental Joseph T. Elliott David Payne James L. Nall RCCU - VISA NIECA Smith & Butterfield Mar Entry Mar Entry Mar Entry Mar Entry National Rural Electric Cooperative Jim David Meats, Inc. Carrie Divine	MRC Mileage MRC Mileage Bad Mig Supplies MRE Exp - Hotel - KAEC Bd - Glenn Cox Mig Exp - Hotel - KAEC Bd - Glenn Cox MRC Mileage MRC Milea	4/2/10 4/2/10	71621 71605 71666 71666 71654 71670 71670 71670 71666 71666 71667 71667 71667 71667 71667 71667 71667 71667 71667 71667	63.00 75.00 30.19 90.86 62.50 50.00 45.00 67.42 33.00 67.42 34.44 60.00 60.00 43.00 62.00 795
	Thomas L. Dyer RCCU - VISA RCCU - VISA RCCU - VISA Bud Ray Bud Ray Bud Ray Wendell Roberts James H. Shelton RCCU - VISA A Special Event Rental Joseph T. Elliott David Payne James L. Nall RCCU - VISA NRECA Smith & Butterfield Mar Entry Mar Entry National Rural Electric Cooperative Jim David Meats, Inc. Carrie Divine	MRC Mileage Bd Mig Supplies Mig Exp - Hotel - KAEC Bd - Glenn Cox Mig Exp - Hotel - KAEC Bd - Glenn Cox MRC Mileage MRC Mileag	4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10	71605 71666 71666 71658 71581 71670 71670 71666 71667 71667 71667 71607 71607 71607 71607 71607 71607 71607 71607 71607	75.00 30.19 90.86 62.50 50.00 45.00 67.42 33.00 67.42 343.00 60.00 43.00 62.00 795.00
	RCCU - VISA RCCU - VISA Bud Ray Bud Ray Ry Adkins Wendell Roberts James H. Shelton RCCU - VISA A Special Event Rental Jon & Janice Lawson Joseph T. Elliott Joseph T. Elliott Joseph T. Elliott Joseph T. Bull RCCU - VISA NRECA Smith & Butterfield Mar Entry Mar Entry Mar Entry Maritonal Rural Electric Cooperative Jim David Meats, Inc. Carrie Divine	Bd Mtg Supplies Mtg Exp - Hotel - KAEC Bd - Glenn Cox MRC Mileage MRC Mileage MRC Mileage MRC Mileage MRC Mileage Bd Mtg Supplies MRC Mileage MRC Mile	4/2/10 4/2/10	71666 71666 71658 71581 71670 71670 71666 71787 71607 71607 71631 71607 71643 71643	30.19 90.86 62.50 50.00 45.00 67.42 343.00 60.00 43.00 52.00 195.
	Bud Ray Bud Ray Bud Adkins Roy Adkins James H. Shelton RCCU - VISA A Special Event Rental Jon & Janice Lawson Joseph T. Elliott James L. Nall RCCU - VISA NRECA Smith & Butterfield Mar Entry Mar Entry Marional Rural Electric Cooperative Jim David Meats, Inc.	Mig Exp - Hotel - KAEC Bd - Glenn Cox MRC Mileage MRC MRC MILeage MRC MILeage MRC MILeage MRC MILeage MRC MILeage MRC MILeage MRC MILeage MRC MILeage MRC MRC MILeage MRC MRC MILeage MRC MRC MILeage MRC MRC MILeage MRC MRC MRC MRC MRC MRC MRC MRC MRC MRC	4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10	71666 71658 71654 71664 71670 71666 71787 71667 71657 71657 71657 71657 71657 71654 71657	90.86 62.50 50.00 45.00 33.00 67.42 67.42 43.00 52.00 192.13 2.26.31 2.056.86
	Bud Ray Roy Adkins Ned Adkins James H. Shelton RCCU - VISA A Special Event Rental Jon & Janice Lawson Joseph T. Elliott James L. Nall RCCU - VISA NRECA Smith & Butterfield Smith & Butterfield Mar Entry Mar Entry National Rural Electric Cooperative Jim David Meats, Inc. Carrie Divine	MKC Mileage MRC Mileage MRC Mileage MRC Mileage Bd Mtg Supplies MRC Mileage MR	4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10	71654 71664 71670 71666 71787 71631 71637 71637 71642 71642	60.00 60.00 67.42 67.42 67.42 60.00 60.00 60.00 60.00 60.00 60.00 60.00 73.00 100 100 100 100 100 100 100
	Noy Adkins Wendell Roberts Wendell Roberts James H. Shelton RCCU - VISA A Special Event Rental Jon & Janice Lawson Joseph T. Elliott James L. Nall RCCU - VISA NRECA Smith & Butterfield Smith & Butterfield Smith & Butterfield Mar Entry Mar Entry Mar Entry National Rural Electric Cooperative Jim David Meats, Inc. Carrie Divine	MINCO Mileage MRC Mileage Bd Mtg Supplies MRC Mileage	4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10	71664 71670 71670 71787 71631 71637 71637 71642 71642 71643	43.00 67.42 343.44 60.00 60.00 60.00 73.00 10.00 1
	Wettuen Roberts James H. Shelton A Special Event Rental Jon & Janice Lawson Joseph T. Elliott David Payne James L. Nall RCCU - VISA Smith & Butterfield Smith & Butterfield Mar Entry Mar Entry Mar Entry Mar Entry Mare Entry	MINCO Mileage Bd Mtg Supplies MRC Mileage MRC Mileage MRC Mileage MRC Mileage MRC Mileage MRC Mileage MRC Mileage MRC Mileage MRE Mileage MRE Mileage MRE Mileage MRE Mileage MRE Mileage MRE Mileage MRE Mileage MRE Mileage MRE Mileage MRE Mileage MRE Mileage MRE Mileage MRE Mileage MRE Mileage MRE Mileage Mileage Mileage Mallot Return Envelopes Ballot Envelopes Director insurance Postage	4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10	7.1666 7.1686 7.1787 7.1631 7.1607 7.1654 7.1642 7.1667	33.05 67.42 67.42 60.00 60.00 52.00 31.00 192.13 2.26.31 2.056.86
	A Special Event Rental Jon & Janice Lawson Joseph T. Elliott David Payne James L. Nall RCCA Smith & Butterfield Smith & Butterfield Mar Entry Mar Entry Mar Entry Jim David Meats, Inc. Carrie Divine	Bd Mtg Supplies MRC Mtg Supplies MRC Mileage MRC Mileage MRC Mileage MRC Mileage MRC Mileage MRC Mileage MRC Mileage MRE MILE Application Sandra Wood NRECA Dir. Conf Registr - Sandra Wood Ballot Return Envelopes Ballot Return Envelopes Ballot serumance Director insurance Postage	4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/3/10 4/2/3/10	71666 71787 71631 71607 71654 71642 71667 71667	67.42 343.44 60.00 43.00 52.00 31.00 166.88 795.00 192.13 2.26.31 2.056.86
	A Special Event Rental Jon & Janice Lawson Joseph T. Elliott David Payne James L. Nall RCCA Smith & Butterfield Smith & Butterfield Mar Entry Mar Entry Mar Entry Jim David Meats, Inc. Carrie Divine	MRC Mig Supplies MRC Mileage MRC Mileage MRC Mileage MRC Mileage MRC Mileage MRC Mileage MRC Mileage MRECA Dir.Conf Lodging - Sandra Wood NRECA Dir.Conf Registr - Sandra Wood Ballot Return Envelopes Ballot Envelopes Ballot surance Postage	4/16/10 4/210 4/210 4/210 4/210 4/210 4/2310 4/2310 4/2310	71787 71631 71607 71654 71642 71667 71667	343.44 60.00 43.00 52.00 31.00 166.88 795.00 192.13 226.31 2,056.86
	Jon & Janice Lawson Joseph T. Elliott David Payne James L. Nall RCCU - VISA Smith & Butterfield Smith & Butterfield Mar Entry Mar Entry Mar Entry Mar Entry Mare Entr	MRC Mileage MRC Mileage MRC Mileage MRC Mileage MRC Mileage MRCA Dir.Conf Lodging - Sandra Wood NRECA Dir.Conf Registr - Sandra Wood Ballot Eretum Envelopes Ballot Envelopes Director insurance Postage	4/2/10 4/2/10 4/2/10 4/2/10 4/2/10 4/2/3/10 4/2/3/10	71631 71607 71654 71642 71667	60.00 43.00 52.00 31.00 166.88 795.00 192.13 226.31 2,056.86
	Joseph T. Elliott David Payne James L. Nall RCCA Smith & Butterfield Smith & Butterfield Mar Entry Mar Entry Mar Entry Mare Entry Ma	MRC Mileage MRC Mileage MRC Mileage MRC Mileage NRECA Dir.Conf Lodging - Sandra Wood NRECA Dir.Conf Registr - Sandra Wood Ballot Envelopes Ballot Envelopes Director insurance Postage	4/2/10 4/2/10 4/2/10 4/2/10 4/2/3/10 4/2/3/10	71607 71654 71642 71667 71643	43.00 52.00 31.00 166.88 795.00 192.13 226.31 2,056.86
	David Payne James L. Nall RCCU - VISA NRECA Smith & Butterfield Smith & Butterfield Mar Entry Mar Entry Mar Entry Mare En	MRC Mileage MRC Mileage NRECA Dir.Conf Lodging - Sandra Wood NRECA Dir.Conf Registr - Sandra Wood Ballot Return Envelopes Ballot Envelopes Ballot Envelopes Postage	4/2/10 4/2/10 4/2/10 4/2/3/10 4/2/3/10	71654 71642 71667 71643	52.00 31.00 166.88 795.00 192.13 226.31 2,056.86
	James L. Nall RCCA Smith & Butterfield Smith & Butterfield Mar Entry Mar Entry Mar Entry Mar Entry Mar Entry Mar Entry Carrie Divine Carrie Divine	MKC Mileage NRECA Dir.Conf Lodging - Sandra Wood NRECA Dir.Conf Registr - Sandra Wood Ballot Return Envelopes Ballot Envelopes Director insurance Postage	4/2/10 4/2/10 4/2/10 4/23/10	71667	31.00 166.88 795.00 192.13 226.31 2,056.86
	RCCU - VISA NRECA Smith & Butterfield Smith & Butterfield Mar Entry Mar Entry Mar Entry Mar Entry Maritonal Rural Electric Cooperative Jim David Meats, Inc. Carrie Divine	NKECA DIT.CONT LOGGING - Sandra Wood NRECA DIT.Conf Registr - Sandra Wood Ballot Return Envelopes Ballot Envelopes Director insurance Postage	4/2/10 4/2/10 4/23/10 4/23/10	71643	795.00 795.00 192.13 226.31 2,056.86
	NRECA Smith & Butterfield Mar Entry Mar Entry National Rural Electric Cooperative Jim David Meats, Inc. Carrie Divine	NRECA DIF. Conf. Registr - Sandra Wood Ballot Return Envelopes Ballot Envelopes Director insurance Postage	4/2/10 4/23/10 4/23/10	71001	795.00 192.13 226.31 2,056.86
	Smith & Butterfield Smith & Butterfield Mar Entry Mar Entry National Rural Electric Cooperative Jim David Meats, Inc. Carrie Divine	ballot Revelopes Billot Envelopes Director insurance Postage	4/23/10		226.31
	Smith & Butterneto Mar Entry Mar Entry National Rural Electric Cooperative Jim David Meats, Inc. Carrie Divine	ballot Eriveropes Director insurance Postage	01/02/14	71001	2,056.86
	Mar Entry Mar Entry National Rural Electric Cooperative Jim David Meats, Inc. Carrie Divine	Postage		100	20.000,13
	Mar Liny National Rural Electric Cooperative Jim David Meats, Inc. Carrie Divine	000000			56.35
	National Rural Electric Cooperative Jim David Meats, Inc. Carrie Divine			Mar	16,377.28
	National Rural Electric Cooperative Jim David Meats, Inc. Carrie Divine				
259923 270005 270005 270140 270141 270144 270146 270146 270147 270148 270150 270150 270150 270150 270150 270150	Jim David Meats, Inc. Carrie Divine	Summer School Registr - Brent Wigginton	4/9/10	71760	2,750.00
	כשוני כואוני	MRC Migas	4/9/10	711/45	1,500.00
	Dob Mhito	Mino Mineage Monthly Refainer	01/01/4	71004	850.00
	Milliam Raid	Monthly Retainer	4/23/10	71977	650.00
		Monthly Retainer	. 4/23/10	71928	650.00
		Monthly Retainer	4/23/10	106716	650.00
		Monthly Retainer	4/23/10	106717	650.00
		Monthly Retainer	4/23/10	71922	650.00
		Monthly Retainer	4/23/10	71958	.650.00
	270145 Randy Powell	Monthly Retainer	4/23/10	71975	650.00
	John Warren	Monthly Retainer	4/23/10	71993	650.00
	Allan Eyre	Monthly Retainer	4/23/10	71929	650.00
270149 270149 270150 270150 270150 270150 270150	270148 Brent Wigginton	Monthly Retainer	4/23/10	71998	650.00
270149 270150 270150 270150 270150	William Reid	Mileage	4/23/10	71977	42.50
270150 270150 270150 270150 270150		Mtg Fee - Bd	4/23/10	71977	300.00
270150 270150 270150 270150		Wileage	4/23/10	74000	90.00
270150 270150 270150		Mileage - NACO DO	4/23/10	71000	193.00
270150	Glenn Cox	MINO IMITERIAL MARCINAL MARCIN	4/23/10	71922	35.58
200 2/0120	Genill COX	Mile End - Marco Bd	4/23/40	71000	300.00
270151		Mileage	4/23/10	71929	34.00
270151	Allan Evre	Mta Fee - Audit Committee	4/23/10	71929	300,00
270152		Mileage	4/23/10	71929	11.00
		Mileage - NRECA Dir Conf	4/23/10	71929	660.00
270152		Mtg Exp - NRECA Dir Conf - Lodging	4/23/10	71929	834.40
270152		Mtg Exp - NRECA Dir Conf - Meals	4/23/10	71929	313.05
270152	Allan Eyre	Mtg Fee - Bd	4/23/10	71929	300.00
270152	Allan Eyre	Mtg Fees - NRECA Dir Conf	4/23/10	71929	1,650.00
559 270153	Bob White	Mileage	4/23/10	71996	101.00
270153	Bob White	MRC Mileage	4/23/10	71996	31.00

Non Del/Alt Non Del/Alt	<u>K</u> Ε,,⟨ <u>6</u> Υ	2011 RATE APPLICATION ACCOUNT 930.210 - BOARD OF DIRECTORS FOR 42 MONTHS ENDED HINE 30 2010	K 12 MON HS ENDED JONE 30, 2010 Del/Alt KAEC Bd CEO	Other Mtg Monthly Director Assoc MRC Mtg Exp Search Election Other	Retainer Bd tees Exp 70.00	20.00	10.00	63.00	75.00	L	90.86		20.00	45.00	67.42	343.44	00.09	43.00	25.00 34.00			192.13	226.31	11.27	7.150.00 3.300.00 - 1,189.42 300.44 - 4		7 200 00	. 00°00°,		920.00	650.00	650.00	650.00	DOUCE CONTRACTOR OF THE CONTRA	650.00	650.00		950.00 42.50	300,00	00'00	195.00	00.00 94.58		34.00		11.00			300,000		101.00
Non Del/Alt Account 93010 - 86		DIRECTOR	Del/Alt	Assoc	dXI																																														
Non Del/Alt Assoc Other Mtg Other Mtg Other Mtg org Fee Mtg exp Fee	E1(<u>GY</u>	E APPLICATION - BOARD OF I	פווחבם יסוו	Director	Bd tees																				3,300.00											,			300.00				300 00	2000.000					300.00		
Non Del/Alt Assoc Other Mtg Other Mtg Other Mtg oxp Fee Mtg exp Fee	N N	2011 RAT JNT 930.210	OH I NOM ZI	Monthly	+																				7.150.00				650.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00	00.000													
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Jirectors Chair Assoc The Mtg exp The Mtg exp				Other Mtg	Fee																				,																				300.00						
irrectors Chair Theritus Fee 300.00 100.00			Ion Del/Alt	+	Mtg exp															400 00	705.00	2000			961 88		2,750.00																				660.00	834.40	313.05	1,650.00	
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				Directors	Emeritus																				-																										

			KENERG: JRP. 2011 RATE APPLICATION			
		AC	FOR 12 MONTHS ENDED JUNE 30, 2010			
				ctcC	J. C. C.	Pollar
e s	Control	Vendor Name	Description	Paid	**	Amount
-	270153	Bob White	Mta Fee - Audit Committee	4/23/10	71996	300.00
	270153	270153 Bob White	Mtg Fee - Bd	4/23/10	71996	300.00
	270154	270154 Royce Dawson	Mileage	4/23/10	71924	35.00
	270154	Royce Dawson	Mtg Fee - Bd	4/23/10	71924	100.00
	270155	270155 R.C. Johnson	Mileage	4/23/10	71945	72.00
-	270155	R.C. Johnson	Mtg Fee - Bd	4/23/10	71945	100.00
	270156	Marion Cecil	Mtg Fee - Bd	4/23/10	71913	100.00
268	568 270157	Randy Powell	Mileage	4/23/10	71975	16.00
	270157	Randy Powell	Mtg Fee - Bd	4/23/10	719/5	300.00
	270158	John Warren	Mileage	4/23/10	74009	37.50
27	270158	270158 John Warren	MRC Mileage	4/23/10	71993	300.00
5/2	270158	270158 John Warren	Mily ree - Audit Collinities	4/23/10	71993	300.00
	270150	John Wallell Bill Depton	Mileage	4/23/10	106717	7.00
575	270159		Mta Fee - Bd	4/23/10	106717	300.00
576	270160	arry Fider	Mileage	4/23/10	71928	27.00
577	270160	Lary Elder	Mtg Fee - Bd	4/23/10	71928	300.00
	270161	Chris Mitchell	Mileage	4/23/10	71958	31.00
579	270161		Mileage - NRECA Dir Conf	4/23/10	71958	619.00
			MRC Mileage	4/23/10	71958	31.00
581	270161	Chris Mitchell	Mtg Exp - NRECA Dir Conf - Lodging	4/23/10	71958	667.52
582	270161	Chris Mitchell	Mtg Exp - NRECA Dir Conf - Meals	4/23/10	71958	99.27
583	270161		Mtg Fee - Bd	4/23/10	74050	4 250 00
584	270161	Chris Mitchell	Miggrees - INCOA DII COIII	4/23/10	106716	50.00
200	585 270162	Sandra Wood	WRC Mileane	4/23/10	106716	50.00
587	270162	Sandra Wood	Mta Fee - Bd	4/23/10	106716	300.00
	270163	Sandra Wood	Mileage - NRECA Dir Conf	4/23/10	106718	650.00
589			Mtg Exp - NRECA Dir Conf - Lodging	4/23/10	106718	139.23
590	270163	Sandra Wood	Mtg Exp - NRECA Dir Conf - Meals	4/23/10	106718	88.04
591		Sandra Wood	Mtg Exp - NRECA Dir Conf - Misc	4/23/10	106/18	15.00
292		270163 Sandra Wood	Mtg Fees - NRECA Dir Cont	4/23/10	106/18	00.068,1
293	270216		Mileage	4/23/10	71998	300.00
505	2/02/6	Brent Wigginton	NRECA Dir Conf. Hotel Ref. C Mitchell	4/30/10	72098	(166 88)
505	270462	RCCII - VISA	MRC Mta - Supplies	4/30/10	72098	66.31
597	270464	RCCU - VISA	NRECA Dir Conf Exp - Sandra Wood	4/30/10	72098	305.66
298	270466	RCCU - VISA	MRC Mtg - Supplies	4/30/10	72098	97.69
599		270468 RCCU - VISA	Bd Mtg Supplies	4/30/10	72098	36.15
900		Apr Entry	Director insurance			2,050.67
9	JE 7	Apr Entry	Postage		V	219.30
802					ה ע	20,000.43
808	270928	Postmaster - Henderson KY	Reply Mail Postage - Director Election	5/14/10	72333	700.00
605	270958	Glenn Cox	Mileage	5/21/10	72360	60.00
909	270958	Glenn Cox	Mtg Fee - Bd	5/21/10	72360	300.00
607		Brent Wigginton	Mileage	5/21/10	72444	200.00
909		270959 Brent Wigginton	Miggie - Bd	5/21/10	7227	300.00
609	270960	Alian Eyre	Wileage Mtr Eco - Rd	5/21/10	77377	300.00
0 4		270950 Alian Eyre	Mileage	5/21/10	72441	37.50
612		John Warren	Mta Fee - Bd	5/21/10	72441	300.00
613	270962	Larry Elder	Mileage	5/21/10	72367	27.00
614	270962	270962 Larry Elder	Mtg Fee - Bd	5/21/10	72367	300.00
615	270963	William Reid	Mileage	5/21/10	72428	42.50
616	270963	William Reid	Wig ree - Ba	0/21/10	07471	300.00

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Mail Delay Accounty Account						2011 RA	TE APPLICA	NOIT					
Checkline Chec			THE PERSONNEL STATES OF THE PERSONNEL STATES		ACION FO	R 12 MONTH	S ENDED JU	NE 30, 2010	g				
Figure Figure Massoc Figure Miles			Non Del/Alt					Del/Alt		KAEC Bd	CEO		
Figure 1 Fige Mile per Figure Mile per Figure Mile per Figure Figu	ine Directo	\sqcup	Assoc	Other Mtg	1	Monthly	Director	Assoc	MRC	Mtg Exp	Search	Election	Other
100.00	No. Emeritu	_	Mtg exp	Fee	_	Retainer	Bd fees	Exp		č	Expense	Expense	
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1	585		2000										50.00
1350.00	586						2000		50.00				
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1,350.00	589		139.23										
1,350,00	290		88.04										
1,300,00	591		15.00			-							
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	616						300.00						

		A	KENERĞ, JÜR. 2011 RATE APPLICATION CCOUNT 930,210 - BOARD OF DIRECTORS	-		
			FOR 12 MONTHS ENDED JUNE 30, 2010			
Line	Control			Date	Check	Dollar
	Number	Vendor Name	Description	Paid	4 72442	Amount 34 on
	270964	Chris Mitchell	Wileage	5/21/10	72412	400.00
9 0	270964	270964 Critis Mitchell	9 6	5/21/10	72426	16.00
	270965	270965 Randy Powell	Mta Fee - Bd	5/21/10	72426	300.00
	270966	270966 Rob White	Mileage	5/21/10	72443	31.00
_	270966	270966 Bob White	Mtg Fee - Bd	5/21/10	72443	300.00
	270967	R.C. Johnson	Mileage	5/21/10	72398	37.00
	270967	R.C. Johnson	Mtg Fee - Bd	5/21/10	72398	100.00
	270968	Marion Cecil	Mileage	5/21/10	72354	30.00
626	270968	270968 Marion Cecil	Mtg Fee - Bd	5/21/10	72442	100.00
	270969	Bob White	Monthly Retainer	5/21/10	72443	650.00
		270970 William Reid	Monthly Retainer	5/24/40	7387	650.00
629	270971	Larry Eider	Monthly Retainer	5/21/10	106755	650.00
	270972	Sandra Wood	Monthly Retainer	5/21/10	106754	650.00
	270973	Bill Denton	Monthly Retainer	5/21/10	72360	650.00
200	270075	Office Mitchell	Monthly Retainer	5/21/10	72412	650.00
634	970976		Monthly Retainer	5/21/10	72426	650.00
635	270977	John Warren	Monthly Retainer	5/21/10	72441	650.00
	270978	Allan Evre	Monthly Retainer	5/21/10	72372	650.00
	270979	Brent Wigginton	Monthly Retainer	5/21/10	72444	650.00
638	270980	270980 Bill Denton	Mileage	5/21/10	106754	7.00
639		Bill Denton	Mtg Fee - Bd	5/21/10	106754	300.00
640			Mileage	5/21/10	106/55	200.00
641		Sandra Wood	Mig Fee - Bd	01/17/0	70707	200.000
642		271276 RCCU - VISA	Book Mail Dostage - Director Flection	5/26/10	72446	200.00
5 40	271445	Positiastel - heliuelsull Ni Dackages Plus	Postade - Director Election	5/28/10	72571	1,731.21
			Director insurance			2,050.67
979		May Entry	Postage			66.88
647	1	, , , , , , , , , , , , , , , , , , ,			May	15,951.44
-						
	271622	Don Dixon	Mileage - Election Committee	6/11/10	72770	10.00
650	271623	Sam L. Smith	Mileage - Election Committee	6/11/10	72821	34.00
651		Patsy Hartz	Mileage - Election Committee	6/11/10	72782	25.00
652		271733 Bob White	Monthly Retainer	6/18/10	72940	650.00
653			Monthly Retainer	6/18/10	73860	950.00
654		Larry Elder	Wontiny Retainer	0/10/10	106797	650.00
655	2/1/36		Monthly Retainer	6/18/10	106796	
000	271720	Dill Delicol	Monthly Retainer	6/18/10	72900	
25.0			Monthly Retainer	6/18/10	72911	650.00
629		John Warren	Monthly Retainer	6/18/10	72937	650.00
099	271742	Allan Eyre	Monthly Retainer	6/18/10	72871	650.00
661	271743	271743 Brent Wigginton	Monthly Retainer	6/18/10	72941	650.00
662		271744 Bob White	Mileage	6/18/10	72940	71.00
663		Bob White	Mtg Fee - Bd	6/18/10	72940	300.00
664			Mtg Fee - Bd	6/18/10	7293/	300.00
665			Mileage	6/18/10	72913	300 00
999			Mtg ree - Bd	0/10/10	72011	52 50
299	- 1		Wileage	0/10/10	72011	300.00
999			Mily ree - Du	6/18/10	72871	33.00
620	271748	Mail Eyle	Mta Fee - Bd	6/18/10	72871	
671	271749	9 Bill Denton	Mileage	6/18/10	106796	
672	271749	Bill Denton	Mtg Fee - Bd	6/18/10	106796	300.00

		Ofher		31.00	16.00		31.00		37.00		30.00												7.00		90.00	20.68			2,050.67	66.88	2,570.23													71.00		42.50	45.00	52.50	33 00		34.00	
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	-	-	Line	No.	618	619	620	621	622	623	624	626	627	628	629	630	631	632	633	634	635	636	637	638	640	641	642	643	644	645	040	40	649	650	651	652	653	654	000	657	658	629	099	661	662	664	665	999	999	699	670	10

NE 30, 2010 NE 30, 2010 Date Paid 6/18/10 6	_		KENERG, JÜRP.			
Control			ACCOUNT 930.210 - BOARD OF DIRECTORS			
Control Vendor Name Description Date Description Date Description Date Description Date Description Paid Centrol 27.1750 Royce Dawson Mileage 6/18/10 6/18/10 6/18/10 27.1751 Marion Cecil Mileage 6/18/10 6/18/10 27.1752 R.C. Johnson Mileage 6/18/10 27.1752 R.C. Johnson Mileage 6/18/10 27.1752 Larry Elder Mileage Bd 27.1752 Larry Elder Mileage Bd 27.1754 Sandra Wood Mileage Bd 27.1754 Sandra Wood Mileage Bd 27.1754 Sandra Wood Mileage Bd 27.1765 Chris Mitchell Mileage KAEC Bd 6/18/10 27.1806 Glenn Cox Mileage KAEC Bd 6/18/10 27.1807 Blent Wigginton Mileage KAEC Bd 6/18/1			FOR 12 MONTHS ENDED JUNE 30, 2010			
Number Vendor Name Description Paid 271750 Royce Dawson Mileage 6/18/10 271750 Royce Dawson Mileage 6/18/10 271751 Ranno Cecil Mileage 6/18/10 271752 Royce Dawson Mileage 6/18/10 271753 Lary Elder Mileage 6/18/10 271753 Lary Elder Mileage 6/18/10 271754 Sandra Wood Mileage 6/18/10 271755 Sandra Wood Mileage 6/18/10 271756 Sandra Wood Mileage 6/18/10 271806 Glenn Cox Mileage 6/18/10 271806 Glenn Cox Mileage 6/18/10 271806 Glenn Cox Mileage 6/18/10 27200 Bent Wigginton Mileage 6/21/10 27220 Bent Wigginton Mileage 6/21/10 27220 Bent Wigginton Mileage Mileage 27220 Ben				Date	Check	Dollar
Royce Dawson Mileage 6/18/10 Royce Dawson Mileage 6/18/10 Marion Cecil Mileage 6/18/10 Marion Cecil Mileage 6/18/10 R.C. Johnson Mileage 6/18/10 Sandra Wood Mileage 6/18/10 Sandra Wood Mileage 6/18/10 Chris Mitchell Mileage Allocage Chris Mitchell Mileage 6/18/10 Glenn Cox Mileage Allocage Glenn Cox Mileage 6/18/10 Glenn Cox Mileage Allocage Glenn Cox Mileage All	No Series		Description	Paid		Amount
Mileage	673 2717	Rovce Daws	Mileage	6/18/10	72867	5.00
27.7551 Marion Cecil Mileage 6/18/10 27.7551 Marion Cecil Mileage 6/18/10 27.752 R.C. Johnson Mileage 6/18/10 27.753 Larry Elder Mileage 6/18/10 27.754 Sandra Wood Mileage 6/18/10 27.754 Sandra Wood Mileage 6/18/10 27.755 Larry Elder Mileage 6/18/10 27.755 Sandra Wood Mileage 6/18/10 27.756 Sandra Wood Mileage 6/18/10 27.716 Sandra Wood Mileage 6/18/10 27.716 Sandra Wood Mileage 6/18/10 27.716 Sandra Wood Mileage 6/18/10 27.7180 Glenn Cox Mileage A.B. 27.7180 Glenn Cox Mileage A.B. 27.7181 Glenn Cox Mileage B.B. 27.7181 Glenn Cox Mileage B.B. 27.7281 Glenn Cox Mileage B.B.<		50 Rovce Dawson	Mtg Fee - Bd	6/18/10	72867	100.00
27.751 Marion Cecil Mtg Fee - Bd 6/18/10 27.752 R.C. Johnson Mileage 6/18/10 27.752 R.C. Johnson Mileage 6/18/10 27.752 R.C. Johnson Mileage 6/18/10 27.753 Lary Elder Mileage 6/18/10 27.754 Sandra Wood Mileage 6/18/10 27.755 Sandra Wood Mileage 6/18/10 27.760 Chris Mitchell Mileage 6/18/10 27.7805 Chris Mitchell Mileage 6/18/10 27.7806 Glenn Cox Mileage 6/18/10 27.7806 Glenn Cox Mileage 6/18/10 27.2201 Brett Wigginton Mileage 6/18/10 27.2234 RCCU - VISA Britage 6/18/10 27.2234 RCCU - VISA Britage 6/21/10 27.2234 RCCU - VISA Britage 6/21/10 27.2234 RCCU - VISA Director Election - Supplies 7/2/10 27.2234 RCCU	675 2717	51 Marion Cecil	Mileage	6/18/10	72857	18.00
27.752 R.C. Johnson Mileage 6/18/10 27.1752 R.C. Johnson Mileage 6/18/10 27.1752 R.C. Johnson Mileage 6/18/10 27.1753 Lary Elder Mileage 6/18/10 27.1754 Sandra Wood Mileage 6/18/10 27.1754 Sandra Wood Mileage 6/18/10 27.1765 Sandra Wood Mileage 6/18/10 27.1805 Chris Mitchell Mileage 6/18/10 27.1805 Chris Mitchell Mileage 6/18/10 27.1806 Glenn Cox Mileage 6/18/10 27.1807 Glenn Cox Mileage 6/18/10 27.223 RCCU - VISA Mileage 6/18/10 27.2234 RCCU - VISA Director Election - Supplies 7/12/10 27.2234 RCCU - VISA </td <td></td> <td>51 Marion Cecil</td> <td>Mtg Fee - Bd</td> <td>6/18/10</td> <td>72857</td> <td>100.00</td>		51 Marion Cecil	Mtg Fee - Bd	6/18/10	72857	100.00
27.752 R.C. Johnson Mtg Fee - Bd 6/18/10 27.753 Larry Elder Mileage 6/18/10 27.754 Sandra Wood Mileage 6/18/10 27.754 Sandra Wood Mileage 6/18/10 27.755 Sandra Wood Mileage 6/18/10 27.754 Sandra Wood Mileage 6/18/10 27.7105 Chris Mitchell Mileage 6/18/10 27.7105 Chris Mitchell Mileage 6/18/10 27.7106 Glenn Cox Mileage 6/18/10 27.7106 Glenn Cox Monthly Retainer 6/18/10 27.7207 Brent Wigginton Mileage 6/21/10 27.2207 Brent Wigginton Mileage 7/2/10 27.2234 RCOL - VISA Bd Mile - Hotel - Glenn Cox 7/2/10 27.2234 RCOL - VISA Bd Mile - Hotel - Glenn Cox 7/2/10 27.2234 RCOL - VISA Bd Mileage 7/2/10 27.2234 RCOL - VISA Bd Mileage 7/2/10		52 R.C. Johnson	Mileage	6/18/10	72888	25.00
27.753 Larry Elder Mileage 6/18/10 27.754 Larry Elder Mileage 6/18/10 27.755 Larry Elder Mileage 6/18/10 27.754 Sandra Wood Mileage 6/18/10 27.754 Sandra Wood Mileage 6/18/10 27.755 Sandra Wood Mileage 6/18/10 27.7805 Chris Mitchell Mileage 6/18/10 27.7806 Chris Mitchell Mileage 6/18/10 27.7806 Glenn Cox Mileage 6/18/10 27.7806 Glenn Cox Mileage 6/18/10 27.7806 Glenn Cox Mileage 6/18/10 27.7807 Glenn Cox Mileage 6/18/10 27.7807 Breat Wigginton Mileage 6/18/10 27.2201 Breat Wigginton Mileage 6/21/10 27.2234 RCCU - VISA Bd Mtg - Supplies 7/12/10 27.2234 RCCU - VISA Bd Mtg - Supplies 7/12/10 JE 7 Jun Entry <td>678 2717</td> <td>757 R.C. Johnson</td> <td>Mtg Fee - Bd</td> <td>6/18/10</td> <td>72888</td> <td>100.00</td>	678 2717	757 R.C. Johnson	Mtg Fee - Bd	6/18/10	72888	100.00
27.75.5 Larry Elder Mtg Fee - Bd 6/18/10 27.75.4 Sandra Wood Mileage 6/18/10 27.75.4 Sandra Wood Mileage 6/18/10 27.75.4 Sandra Wood Mileage 6/18/10 27.78.05 Chris Mitcheli Mileage 6/18/10 27.78.06 Glenn Cox Mileage 6/18/10 27.20.0 Brent Wigginton Monthly Retainer 6/18/10 27.20.0 Brent Wigginton Mileage 6/21/10 27.22.3 RCCU - VISA Bd Mtg Fee - Bd 6/21/10 27.22.3 RCCU - VISA Bd Mtg Fee - Bd 7/2/10 27.22.3 RCCU - VISA Director Election - Supplies 7/2/10 27.22.3 RCCU - VISA Director Election - Supplies 7/2/10	679 2717	53 arv Elder	Mileage	6/18/10	72869	14.00
271754 Sandra Wood Mileage 6/18/10 271754 Sandra Wood Mileage 6/18/10 271754 Sandra Wood MRECA Dir Conf - Hotel - Sandra Wood 6/18/10 271765 Sandra Wood Mileage 6/18/10 271805 Chris Mitchell Mileage 6/18/10 271806 Genn Cox Mileage 6/18/10 271806 Glenn Cox Mileage 6/18/10 271806 Glenn Cox Mileage 6/18/10 271807 Glenn Cox Mileage 6/18/10 271806 Glenn Cox Mileage 6/18/10 272001 Brent Wigginton Mileage 6/18/10 272020 Brent Wigginton Mileage 6/18/10 272234 RCCU - VISA Bd Mig Fee - Bd 6/18/10 272234 RCCU - VISA Bd Mig Fee - Bd 7/12/10 272234 RCCU - VISA Director Election - Supplies 7/12/10 272234 RCCU - VISA Director Election - Supplies 7/12/10 272234 RCCU - VISA Director Election - Supplies 7/12/10 27224 Lun Entry Postage Allocation to Non-Reg. & Dir Serves Allocation to Non-R	680 2717	53 I arry Elder	Mtg Fee - Bd	6/18/10	72869	300.00
271754 Sandra Wood Mtg Fee - Bd 6/18/10 271754 Sandra Wood NRECA Dir Conf - Hotel - Sandra Wood 6/18/10 271764 Sandra Wood Mileage 6/18/10 271805 Chris Mitchell Mileage 6/18/10 271806 Glenn Cox Mileage 6/18/10 271806 Glenn Cox Mig Exp - KAEC Bd 6/18/10 271806 Glenn Cox Mig Fee - Bd 6/18/10 271806 Glenn Cox Mig Fee - Bd 6/18/10 271806 Glenn Cox Mig Fee - Bd 6/18/10 272001 Brent Wigginton Mig Fee - Bd 6/18/10 272234 RCCU - VISA Bd Mig - Supplies 7/12/10 272234 RCCU - VISA Birector insurance 6/18/10 272234 RCCU - VISA Director insurance 7/12/10 272234 RCCU - VISA Director insurance 7/12/10 272234 RCCU - VISA Postage Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocati		54 Sandra Wood	Mileage	6/18/10	106797	34.00
27.1805 Chris Mitchell Mileage 6/18/10 27.1805 Chris Mitchell Mileage 6/18/10 27.1805 Chris Mitchell Mileage 6/18/10 27.1806 Glenn Cox Mileage 6/18/10 27.1806 Glenn Cox Mileage 6/18/10 27.1806 Glenn Cox Mileage 6/18/10 27.1807 Glenn Cox Mileage 6/18/10 27.1807 Glenn Cox Monthly Retainer 6/18/10 27.2001 Brent Wigginton Mileage 6/21/10 27.2001 Brent Wigginton Mileage 6/21/10 27.2234 RCCU - VISA Bd Mig - Hotel - Glenn Cox 7/2/10 27.2234 RCCU - VISA Bd Mig - Hotel - Glenn Cox 7/2/10 JE 7 Jun Entry Director Election - Supplies 7/2/10 JE 7 Jun Entry Postage Total to item 30, pg 2 Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves		754 Sandra Wood	Mta Fee - Bd	6/18/10	106797	300.00
27 1805 Chris Mitchell Mileage 6/18/10 27 1805 Chris Mitchell Mileage 6/18/10 27 1805 Glenn Cox Mileage 6/18/10 27 1805 Glenn Cox Mileage - KAEC Bd 6/18/10 27 1805 Glenn Cox Miteage 6/18/10 27 1805 Glenn Cox Monthly Retainer 6/18/10 27 2001 Brent Wigginton Miteage 6/21/10 27 2234 RCCU - VISA Mileage 6/21/10 27 2234 RCCU - VISA Bd Mtg - Hotel - Glenn Cox 7/2/10 27 2234 RCCU - VISA Bd Mtg - Supplies 7/2/10 27 2234 RCCU - VISA Bd Mtg - Supplies 7/2/10 JE 7 Jun Entry Director Election - Supplies 7/2/10 JE 7 Jun Entry Postage Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves		754 Sandra Wood	NRECA Dir Conf - Hotel - Sandra Wood	6/18/10	106797	166.88
271805 Chris Mitchell Mtg Fee - Bd 6/18/10 271806 Glenn Cox Mileage 6/18/10 271806 Glenn Cox Mileage - KAEC Bd 6/18/10 271806 Glenn Cox Mtg Exp - KAEC Bd 6/18/10 271806 Glenn Cox Mtg Exp - KAEC Bd 6/18/10 271807 Glenn Cox Monthly Retainer 6/18/10 272001 Brent Wigginton Mtg Fee - Bd 6/18/10 272031 Brent Wigginton Mtg Fee - Bd 6/13/10 272234 RCCU - VISA IRAB 1/12/10 272234 RCCU - VISA Director insurance 7/12/10 JE 5 Jun Entry Postage 7/12/10 JE 6 Jun Entry Postage Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves	684 2718	305 Chris Mitchell	Mileage	6/18/10	72900	60.00
271806 Glenn Cox Mileage KAEC Bd 6/18/10 271806 Glenn Cox Mileage - KAEC Bd 6/18/10 271806 Glenn Cox Mileage - KAEC Bd 6/18/10 271806 Glenn Cox Mileage 6/18/10 272001 Brent Wigginton Mileage 6/18/10 272001 Brent Wigginton Mileage 6/18/10 272233 RCCU - VISA Bd Mtg - Supplies 7/2/10 272234 RCCU - VISA Bd Mtg - Supplies 7/2/10 272234 RCCU - VISA Director Election - Supplies 7/2/10 272234 RCCU - VISA Director Insurance 7/2/10 JE 5 Jun Entry Postage 7/2/10 JE 7 Jun Entry Postage Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves	685 2718	305 Chris Mitchell	Mtg Fee - Bd	6/18/10	72900	400.00
271806 Glenn Cox Mileage - KAEC Bd 6/18/10 271806 Glenn Cox Mtg Exp - KAEC Bd 6/18/10 271806 Glenn Cox Monthly Retainer 6/18/10 272001 Brent Wigginton Mtg Fee - Bd 6/18/10 272031 Brent Wigginton Mtg Fee - Bd 6/12/10 272234 RCCU - VISA Bd Mtg - Supplies 7/12/10 272234 RCCU - VISA Bd Mtg - Supplies 7/12/10 272234 RCCU - VISA Director Election - Supplies 7/12/10 272234 RCCU - VISA Director Election - Supplies 7/12/10 272234 RCCU - VISA Director Insurance 7/12/10 JE 5 Jun Entry Postage 7/12/10 JE 7 Jun Entry Postage Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves	686 2718	306 Glenn Cox	Mileage	6/18/10	72865	60.00
271806 Glenn Cox Mtg Exp - KAEC Bd 6/18/10 271806 Glenn Cox Mtg Fee - Bd 6/18/10 271806 Glenn Cox Mtg Fee - Bd 6/18/10 272001 Brent Wigginton Mtlleage 6/18/10 272203 Brent Wigginton KAEC Bd Mtg - Hotel - Glenn Cox 7/2/10 272234 RCCU - VISA Bd Mtg - Supplies 7/2/10 272234 RCCU - VISA Bd Mtg - Supplies 7/2/10 JE 6 Jun Entry Director Election - Supplies 7/2/10 JE 7 Jun Entry Postage 7/2/10 JE 7 Jun Entry Postage 7/2/10 Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves	687 2718	306 Glenn Cox	Mileage - KAEC Bd	6/18/10	72865	195.00
271806 Glenn Cox Mtg Fee - Bd 6/18/10 272001 Brent Wigginton Milleage 6/21/10 272001 Brent Wigginton Milleage 6/21/10 272034 Brent Wigginton Milleage 6/21/10 272034 Brocu - ViSA Bd Mig - Fee - Bd 7/2/10 272034 RCCU - VISA Bd Mig - Supplies 7/2/10 272034 RCCU - VISA Director Election - Supplies 7/2/10 JE 6 Jun Entry Director insurance 7/2/10 JE 7 Jun Entry Postage 7/2/10 Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves		306 Glenn Cox	Mtg Exp - KAEC Bd	6/18/10	72865	27.88
271891 Glenn Cox Monthly Retainer 6/18/10 272001 Brent Wigginton Mileage 6/21/10 272201 Breit Wigginton Mileage 6/21/10 272234 RCCU - VISA KAEC Bd Mtg - Hotel - Glenn Cox 7/2/10 272234 RCCU - VISA Bd Mtg - Supplies 7/2/10 JE 6 Jun Entry Director Election - Supplies 7/2/10 JE 7 Jun Entry Postage 7/2/10 JE 7 Jun Entry Postage MRC - from pg 36, line 700 Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves	689 2718	306 Glenn Cox	Mtg Fee - Bd	6/18/10	72865	300.00
272001 Brent Wigginton Mileage 6/21/10 272001 Brent Wigginton Mtg Fee - Bd 6/21/10 272234 RCCU - VISA RAEC Bd Mtg - Hotel - Glenn Cox 7/21/10 272234 RCCU - VISA Bd Mtg - Supplies 7/21/10 272234 RCCU - VISA Director Election - Supplies 7/21/10 JE 5 Jun Entry Director insurance 7/21/10 JE 7 Jun Entry Postage Allocation insurance 7/21/10 Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves		391 Glenn Cox	Monthly Retainer	6/18/10	72865	650.00
272001 Brent Wigginton Mtg Fee - Bd 6/21/10 272233 RCCU - VISA KAEC Bd Mtg - Hotel - Glenn Cox 7/2/10 272234 RCCU - VISA Bd Mtg - Supplies 7/2/10 27224 RCCU - VISA Director Election - Supplies 7/2/10 JE 3 Jun Entry Postage 7/2/10 JE 7 Jun Entry Postage MRC - from pg 38, line 700 Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves	691 2720	301 Brent Wigginton	Mileage	6/21/10	72946	26.00
272233 RCCU - VISA KAEC Bd Mtg - Hotel - Glenn Cox 7/2/10 272234 RCCU - VISA Bd Mtg - Supplies 7/2/10 272234 RCCU - VISA Director Election - Supplies 7/2/10 JE Jun Entry Director insurance 7/2/10 JE Jun Entry Postage MRC - from pg 36, line 700 Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves	692 272	301 Brent Wigginton	Mtg Fee - Bd	6/21/10	72946	300.00
272234 RCCU - VISA Bd Mtg - Supplies 7/2/10 272234 RCCU - VISA Director Election - Supplies 7/2/10 JE 6 Jun Entry Director insurance 7/2/10 JE 7 Jun Entry Postage MRC - from pg 36, line 700 Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves		233 RCCU - VISA	KAEC Bd Mtg - Hotel - Glenn Cox	7/2/10	73178	90.86
272234 RCCU - VISA Director Election - Supplies 7/2/10 JE 6 Jun Entry Director insurance 7/2/10 JE 7 Jun Entry Postage MRC - from pg 36, line 700 Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves		234 RCCU - VISA	Bd Mtg - Supplies	7/2/10	73178	31.23
JE 6 Jun Entry Director insurance JE 7 Jun Entry Postage MRC - from pg 36, line 700 MRC - from pg 36, line 700 Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves		234 RCCU - VISA	Director Election - Supplies	7/2/10	73178	27.66
JE 7 Jun Entry Postage MIRC - from pg 36, line 700 MIRC - from pg 36, line 700 Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves		6 Jun Entry	Director insurance			2,050.67
MRC - from pg 38, line 700 Total to item 30, pg 2 Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves	L		Postage			33.36
MRC - from pg 36, line 700 Total to item 30, pg 2 Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves	869				nnr	14,017.54
MRC - from pg 36, line 700 Total to item 30, pg 2 Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves Allocation to Non-Reg. & Dir Serves	669				20 027 700	20 477 700
com pg 36, line 700 ltal to item 30, pg 2	700				224,472.30	224,472.30
Ital to item 30, pg 2			MRC - from pg 3	36, line 700	(11,678.74)	
			Total to ite	em 30, pg 2	212,793.62	
			Allocation to Non-Reg. & Dir Serves			(2,298.97)
			Allocation to Non-Reg. & Dir Serves			(3,148.02)
			Allocation to Non-Reg. & Dir Serves			(1,672.89)
Balance to Lec			Allocation to Non-Reg. & Dif Serves			(3,144.94)
					Balance to Ledger	214,207.54

Other Miles		KEhGY 2011 RATE APPLICATION ACCOUNT 930.210 - BOARD OF DIRECTORS	FOR 12 MONTHS ENDED JUNE 30, 2010 FOR 12 MONTHS ENDED JUNE 30, 2010 FOR 12 MONTHS ENDED JUNE 30, 2010	Other Mita Other Mita Monthly Director Assoc MRC Mtg Exp Search	Fee Mileage Retainer Bd fees		18.00		25.00		14.00	300.00		OD TO SECOND	166.88	00.00		195.00	27.88	300.00	650.00		98'06	31.23	27.66	2,050,67		313.74 - 30.00		4,500.00	(a) = 39,068 - Exhibit 5, Page 7, Line 5	e 7, Line No.: - These items have been excluded for rate-making purposes			
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ACCOUNT			Quarterly																																										8		2	0	c
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KENEA CORP. 2011 RATE APPLICATION ACCOUNT 930.210 - BOARD OF DIRECTORS - Detail of "Other" Column FOR 12 MONTHS ENDED JUNE 30, 2010	Service Award E	+																																				ļ.				
10N S - Detail o NE 30, 201	Postage	123.10																																				44.68	_			
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KENE CORP. 2011 RATE APPLICATION ACCOUNT 930.210 - BOARD OF DIRECTORS - Detail of "Other" Column	NE 30, 2010	Postage Service Mileage	Award Board Eme	5.00		18.00		25.00	0077	14.00		34.00			60.00		00.00				-	26.00						33.35 - 427.00 48.00		868.05 - 5,435.35 821.10	(t)	Sesomina	מ ביים		
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KENE, CORP. 2011 RATE APPLICATION OARD OF DIRECTORS - D	FOR 12 MONTHS ENDED JUNE 30, 2010	Director	Insurance		,																					10 010	7,050.57	2 050 67		24,664.07	ine 8	This item has been excluded for rate-making pulmoses	TO TOWN		
KEN 2011 RA - BOARD (12 MONT	Bd Mta	Meals																						31.23			24 93	2000	1,575.37	5 Page 7	n evoluded	ו פעמחתפת		
IT 930.210	HOT.	Rural	Electric																											473.00	Reference Exhibit 5 Page 7	an hac hee	an ilas pag		
ACCOUN		Mamt	Quarterly																											275.00	(1) Refere	1.			
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2011 RATE APPLICATION

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Item 31) Provide an analysis of Account No. 426, Other Income Deductions, for the test period. This analysis shall show a complete breakdown of this account as shown in Format 31, and further provide all detailed supporting work papers. At a minimum, the work papers should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure. Detailed analysis is not required for amounts of less than \$250 provided the items are grouped by classes as shown in Format 31.

Response) Item 31, pages 2–7 of 7, contain the above referenced information. Kenergy has excluded for rate-making purposes all expenses charged to account no. 426.000. See application Exhibit 5, page 9.

Witnesses) Sanford Novick and Steve Thompson

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KENERGY CORP. 2011 RATE APPLICATION ACCOUNT 426 - OTHER INCOME DEDUCTIONS FOR 12 MONTHS ENDED JUNE 30, 2010

	TON 12 WON, THE ENDED	JOINE 30, 2010		
	(a)	Reference to Page,	(b)	Agrees to Trial Bal.
Line No	Item	Item 31	Total	
1	Donations - 426.100	Page 4	\$56,231.31	Item 7, Page 11
2	Civic Activities - 426.400	Page 6	\$ 594.62	Item 7, Page 11
· 3	Political Activities		\$	
4	Other - 426.300 & 426.500	Pages 5 & 7	\$12,301.60	Item 7, Page 11
5	Total		\$69,127.53	

See Application Exhibit 5, Page 7, Line 14

These expenses have been excluded for rate-making purposes.

		KENERGY CORP.				·		T	
		2011 RATE APPLICATION					 		
***************************************		ACCOUNT 426.100							
	FOR 12	MONTHS ENDED JUNE 30, 2010							
		•	0115016	0.1201			<u> </u>		
CTRL #	VENDOR NAME	DESCRIPTION	DATE	CHECK #	AMOUNT		 		
#	VENDOR NAME	DESCRIPTION	DATE	#	AWOUNT	-		ļ	
259376	Crime Stoppers of Hopkins Co	Contribution - "Not In My School"	7/24/09	64758	\$ 50.00)	 		
	KY Sheriff's Boys and Girls Ranch	Contribution - 2009 Camp	7/24/09	64804	\$ 100.00				
					\$ 150.00) Jul			
050700	Private Hall March Confe	C	0.77/00	CEO44	6 050.00	_	ļ		
	Elizabeth Mundy Center Leisure Hut Etc	Sponsorship - Annual Recog Dinner T-shirts for Susan G. Komen fundraiser	8/7/09 8/7/09	65011 65040			ļ		
	Wintercare Energy Fund	Contribution	8/21/09	65356					
LOULDO	Timorodio Eriorgy Faria		1		\$ 613.64		 		
	The Owensboro Symphony Orchestra	Contribution	9/4/09						
	American Legion Post 6	Contribution	9/18/09	66741					ļ
	United Way of Henderson Co.	Contribution	9/18/09						
	United Way of Owensboro/Daviess Co. Morganfield Lions Club	Contribution Contribution	9/25/09						
	Riverview School	Contribution	9/25/09				1		
	The Gleaner	Contribution - Newspaper in Education	10/2/09		\$ 380.00)			
					\$ 9,597.04	Sep			
			1=:=:=		A 1===		1		
263812	Hancock County Kage	Contribution - scholarship	10/9/09				 		ļ
	KY Council of Cooperatives Wintercare Energy Fund	Member dues Contribution	10/16/09				 		
	Daviess County High School NJROTC	Matching employee contribution	10/18/09	68434			 		
	The Foundation for Health	Contribution - Lights for Life	10/23/09				 		
	Glema Mahr Center for the Arts	Contribution	10/23/09	68447					
264117	Northwest KY Forward	Contribution - Energy training day	10/23/09	68482					
					\$ 3,131.72	Oct	<u> </u>		
		0 -4.15.47 15 1.1-	44/40/00	C004C	\$ 60.00		ļ		
264791 264698	Junior Achievement Riverpark Center	Contribution-golf scramble Contribution	11/13/09						
	Wintercare Energy Fund	Contribution	11/20/09	69045			 		-
200122	William Lifelgy Fund		120.00		\$ 778.47				
	Henderson Fine Arts Center	Contribution	12/4/09	69229					
	Trinity High School	Contribution - Project Graduation	12/4/09						
	Henderson Lions Club	Contribution Contribution - Newspaper in Education	12/11/09 12/11/09	69335 69359			ļ		
	Messenger & Inquirer Owensboro Symphony Alliance	Sponsorship	12/11/09	69369			 		
	Princeton - Caldwell Co Chamber	Contribution - Christmas Campaign	1/2/11/09	69379			<u> </u>		
	UCHS Cheerleader Boosters	Matching employee contribution	12/18/09	69541					
	United Way of Henderson Co	Contribution	12/23/09	69642					
266092	United Way of Owensboro/Daviess Co.	Contribution	12/23/09	69643					
			<u> </u>		\$ 9,316.01	Dec	ļ		
256467	Downtown Henderson Project	Annual dues	1/8/10	69801	\$ 275.00		reclassifica	JE 86 3/31	/10
	Owensboro Area Museum of Science & History	Contribution	1/22/10				, colassille	. JE 00 0/3	, , , ,
	Wintercare Energy Fund	Contribution	1/22/10				<u> </u>		
	Ohio Co. Tourism Commission	Contribution - Monroe Mandolin Project	1/29/10		\$ 500.00		reclassified	JE 86 3/31	/10
					\$ 1,746.30	Jan			
	1000	U-t-t-	04040	70/55	B 000			IF 20 2/5	/4.0
	KY Council of Cooperatives Wintercare Energy Fund	Member dues	2/12/10	70455 71155			reclassified	JE 86 3/31	/10
268901	wintercare energy rung	Contribution	2/20/10	11100	\$ 476.17				
					710.11	1, 65			
269242	Caldwell Co. 4-H	Contribution	3/19/10	71344	\$ 350.00				
	Crittenden Co. High School	Contribution - Project Graduation	3/19/10	71354	\$ 100.00)			
	Crittenden Co. 4-H	Contribution	3/19/10		\$ 350.00				
	Daviess County 4-H Council	Contribution	3/19/10		\$ 350.00		rool-self.	IE oc o/o	/10
269238 269237	Downtown Morganfield The Foundation for Health	Sponsorship - Alive after Five Hole Sponsor - golf classic	3/19/10 3/19/10				reclassified	JE 86 3/31	/10
269237	The Foundation for Health	Entry fees - golf classic	3/19/10						
	Habitat for Humanity	Contribution	3/19/10				<u> </u>		
269386		Contribution	3/19/10	71376	\$ 350.00)			
	Hancock Co 4-H Council	COMMINGUISM				1			
269245 269241	Hancock Co 4-H Council Henderson Area Arts Alliance	Contribution	3/19/10	71379	\$ 500.00				
269245 269241 269246	Hancock Co 4-H Council Henderson Area Arts Alliance Henderson County 4-H	Contribution Contribution	3/19/10	71381	\$ 350.00)			
269245 269241 269246 269247	Hancock Co 4-H Council Henderson Area Arts Alliance Henderson County 4-H Hopkins County 4-H Council	Contribution Contribution Contribution	3/19/10 3/19/10	71381 71384	\$ 350.00 \$ 350.00)		IE 20 0/6	/40
269245 269241 269246 269247 269382	Hancock Co 4-H Council Henderson Area Arts Alliance Henderson County 4-H Hopkins County 4-H Council KY Association of Electric Cooperatives	Contribution Contribution Contribution Contribution Sponsorship - Lineman's Rodeo	3/19/10 3/19/10 3/19/10	71381 71384 71360	\$ 350.00 \$ 350.00 \$ 400.00)	reclassified	JE 86 3/31	/10
269245 269241 269246 269247 269382 269248	Hancock Co 4-H Council Henderson Area Arts Alliance Henderson County 4-H Hopkins County 4-H Council KY Association of Electric Cooperatives Lyon County 4-H	Contribution Contribution Contribution Sponsorship - Lineman's Rodeo Contribution	3/19/10 3/19/10 3/19/10 3/19/10	71381 71384 71360 71399	\$ 350.00 \$ 350.00 \$ 400.00 \$ 350.00		reclassified	JE 86 3/31	/10
269245 269241 269246 269247 269382 269248 269249	Hancock Co 4-H Council Henderson Area Arts Alliance Henderson County 4-H Hopkins County 4-H Council KY Association of Electric Cooperatives	Contribution Contribution Contribution Contribution Sponsorship - Lineman's Rodeo	3/19/10 3/19/10 3/19/10	71381 71384 71360 71399 71400	\$ 350.00 \$ 350.00 \$ 400.00 \$ 350.00 \$ 350.00		reclassified	JE 86 3/31	/10

		KENERGY CORP.							T
		2011 RATE APPLICATION							
	•	ACCOUNT 426.100							
	FOR 12	MONTHS ENDED JUNE 30, 2010							
CTRL			CHECK	CHECK			ļ		ļ
#	VENDOR NAME	DESCRIPTION	DATE	#	AMOUNT:				
	Union County High School	Contribution - Project Graduation	3/19/10	71435					
	Webster County 4-H Council	Contribution	3/19/10				ļ		ļ
	Western KY Botanical Garden	Matching employee contribution	3/19/10		\$ 100.00	ļ			
	Western KY Botanical Garden	Contribution - Daylilies Festival	3/19/10			ļ			
	Wintercare Energy Fund	Contribution	3/19/10	71446					
	Junior Achievement	Entry fees - golf invitational	3/26/10	71518		<u> </u>			<u> </u>
	Junior Achievement	Hole Sponsor - golf invitational	3/26/10	71518			<u> </u>		
	United Way of Henderson Co.	Contribution	4/2/10			ļ			ļ
269622	United Way of Owensboro/Daviess Co.	Contribution	4/2/10	71680		<u> </u>			
	Hancock County Fiscal Court	Inventory donated for war memorial lighting	3/31/10		\$ 107.52			L	
JE 86	Downtown Henderson Project	Annual Dues			\$ (275.00)			a/c 930.200	
JE 86	Ohio Co. Tourism Commission	Contribution - Monroe Mandolin Project			\$ (500.00)			a/c 930.200	
	KY Council of Cooperatives	Member Dues			\$ (300.00)			a/c 930.200	
JE 86	Downtown Morganfield	Sponsorship - Alive after Five			\$ (500.00)			/c 930.200	
JE 86	KY Association of Electric Cooperatives	Sponsorship - Lineman's Rodeo			\$ (400.00)		moved to a	/c 930.200	PR
					\$ 15,324.82	Mar			
	Daviess County High School After Prom Party	Contribution	4/16/10	71810		<u></u>		L	
	Hopkins Co. Project Graduation	Contribution	4/16/10						
270114	City of Lewisport	Contribution - Heritage Festival	4/16/10						
270113	McLean Co History & Genealogy Museum	Contribution	4/16/10						
270166	Ohio County High School	Contribution - Project Graduation	4/16/10	71865	\$ 100,00				
269993	Thruston Playground	Contribution	4/16/10	71884	\$ 100.00				
270207	Apollo High School	Contribution - Project Graduation	4/23/10	71901	\$ 100.00				
270296	Webster County Youth Soccer	Contribution	4/23/10	71994					
270277	Wintercare Energy Fund	Contribution	4/23/10	72000	\$ 136.42				
		•			\$ 1,261.42	Apr			
270610	Kelly Autism Program	Contribution	5/4/10	72130	\$ 200.00				
270649	Owensboro Museum of Fine Art	Contribution	5/7/10	72188	\$ 600.00				
	Wendell Foster Center	Contribution	5/10/10	72215	\$ 500.00				1
	Habitat for Humanity - Union Co.	Contribution	5/14/10						
	Ohio Valley Art League	Contribution	5/14/10	72289	\$ 500.00				
	Wintercare Energy Fund	Contribution	5/14/10	72330	\$ 165.64				
	Shawnee Trails Council - Boy Scouts of America	Contribution	5/21/10	72433					
	Riverview School	Contribution	12/7/07	51364	\$ 2,965.64	May			
271769	Kentucky Wesleyan College	Contribution - General Scholarship	6/11/10	72790	\$ 500.00				
	Hancock Co. 4th of July Celebration	Contribution	6/18/10	72876	\$ 500.00				
	Imagination Library of Daviess County	Contribution	6/18/10	72884	\$ 100.00				
	Owensboro FOP #16	Contribution	6/18/10	72908					1
	Wintercare Energy Fund	Contribution	6/18/10	72943		1			1
	The College Foundation - Henderson CC	Annual Pledge - Year 5 of 5	6/25/10	72974					
	Komen for the Cure	Contribution - Bowl for the Cure	6/25/10	73031					
	United Way of Henderson	Contribution	6/25/10	73094					
	United Way of Owensboro/Daviess Co.	Contribution	6/25/10	73095					
	Girl Scouts of Kentuckiana	Contribution	7/2/10	73139		1			
272314		Contribution	7/2/10	73140			 	t	†
== 1·T	Control Control Control Control		.,		\$ 10,870.08	Jun		l	
		f			+ 10,070,000		<u> </u>	 	
						 			
					\$ 56,231.31	 	1		1
			T-	Item 31, F			 	 	
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		KENERGY CORP.				
		2011 RATE APPLICATION				
	•	ACCOUNT 426.300				
		FOR 12 MONTHS ENDED JUNE 30, 2010				
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NUMBER	VENDOR NAME	DESCRIPTION	DATE	#	AMOUNT	
JE 141	Public Service Commission	Set up on accts payable for safety violation during ice storm	12/31/09		\$12,000.00	
					\$12,000.00	

From Item 31, Page 7 to Item 31, Page 2 \$12,000.00

301.60

		KENERGY CORP.	•				
		2011 RATE APPLICATION					
		ACCOUNT 426.400					
	FOR 1	2 MONTHS ENDED JUNE 30, 2010					
		·					
CONTROL			CHECK	CK			
NUMBER	VENDOR NAME	DESCRIPTION	DATE	#	Αľ	MOUNT	
261695	American Mgmt. Consulting	Consulting Services	9/11/09	65976	\$	594.62	
					\$	594.62	Oct
· · · · · · · · · · · · · · · · · · ·		·					
					\$	594.62	

			NERGY						-
	•	2011 R/	ATE AP	PLICATION					
		ACC	COUNT	426.500					•
		FOR 12 MONTI	HS END	ED JUNE 30, 2010)				
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CTL				·	CHECK	CK			
#		VENDOR NAME		DESCRIPTION	DATE	#	Al	MOUNT	
005.40=	D0011 \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \				40/4/00				
265487	RCCU - VISA			Spouse Expense	12/4/09	69264	\$	301.60	
							\$	301.60	Nov
								·	-
		-					Φ.	004.00	-
				·			\$	301.60	
					∣ · To It	em 31,	Pag	ge 5	1

2011 RATE APPLICATION Provide the name and personal mailing address of each member of Kenergy's board of **Item 32)** directors. Identify the members who represent the cooperative on the board of directors of Big Rivers Electric Corporation ("Big Rivers"). If during the course of these proceedings any changes occur in board membership, update your response to this request. Item 32, page 2 of 2, contains the above referenced information. Response) Witness) Sanford Novick

BOARD OF DIRECTORS

Chris Mitchell, Chairman 11940 State Route 270 W Clay, KY 42404

John Warren, Vice-Chairman 4701 Millers Mill Road Owensboro, KY 42303

Sandra Wood, Secretary-Treasurer 2500 KY 85 E Island, KY 42350

Brent Wigginton 1791 Park Road Hawesville, KY 42348

Larry Elder*
2245 Hayden Bridge Road
Owensboro, KY 42301

William Denton*
12633 Highway 351
P. O. Box 456
Henderson, KY 42419-0456

Glenn Cox 396 Mill Bluff Road Fredonia, KY 42411

William Reid 4818 Highway 144 Owensboro, KY 42303

Robert White 1839 State Route 270 East Sturgis, KY 42459

Randy Powell 8260 Whitelick Road Corydon, KY 42406

Allan Eyre 631 Mallard Lane Henderson, KY 42420

^{*}Serves on Big Rivers Electric Corporation Board of Directors.

2011 RATE APPLICATION

Item 33) Provide a detailed analysis of the total compensation paid to each member of the board of directors during the test year including all fees, fringe benefits, and expenses, with a description of the type of meetings, seminars, etc. attended by each member. Identify any compensation paid to Kenergy's board members for serving on Big Rivers' board of directors. Do any of the listed expenses in this analysis include the costs for a director's spouse? If yes, list expenses for director's spouses separately.

Response) Item 30, pages 11–49 of 49, contain the above referenced information. The two Kenergy board members serving on the Big Rivers' board receive no compensation from Kenergy for this activity. This analysis does not include any costs for director's spouses. Those costs are identified in Item 31 under Account 426.500.

Witnesses) Sanford Novick and Steve Thompson

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2011 RATE APPLICATION

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Item 34) Provide a detailed analysis of expenses incurred during the test year for professional services, as shown in Format 34. Include detailed work papers supporting this analysis which show the payee, dollar amount, reference (i.e., voucher no., etc.), account charged, hourly rates and time charged to the utility according to each invoice, and a brief description of the service provided. Identify all rate case work by case number.

Response) Item 34, pages 2–10 of 10, contain the above referenced information. See Item 15 for hourly rates of attorney, auditors and rate consultants utilized.

Witness) Steve Thompson

Item 34 Page 1 of 10

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								Se		=	31/10 JE 323.240)
			60,734	78,054	30,200	153,401	322,389		senssi	KAEC-Cust. Strnts Sales Tax Audit Tax form Assistance Depreciation Study Work Mgmt System Consulting Affirmative Action Plan 360 Admin Survey Subtotal 923.000	923.220 Class A Dir Serves 923.230 Class B Dir Serves 923.240 Class C Dir Serves 930.240 Class C Dir Serves- (10/31/10 JE to move to correct acct 923.240)
	(1)	Total						,	Acct 426,400 Consultant - Legislative Issues Acet 923,000	KAEC-Cust. Strits Sales Tax A Tax form Assistance Depreciation Study Work Mgmt System Consulting Affirmative Action Plan 360 Admin Survey Subtotal 923.000	923.220 Class A Dir Serves 923.230 Class B Dir Serves 923.240 Class C Dir Serves 930.240 Class C Dir Serves to move to correct to move to move to correct to move to move to move to correct to move
									Acct 426.400 Consultant - I Acct 923.000	KAEC-Cust. Simts S Tax form Assistance Depreciation Study Work Mgmt System Affirmative Action Pis 360 Admin Survey Subtotal 923.000	23.220 Cla 23.230 Cla 23.240 Cla 30.240 Cla to I
			37 \$	8	450 \$	51	38				
	왕	Other	16,137	10,000	4	27,151	53,738	Other:	594.62	821.04 450.00 19,300.00 1,950.00 4,485.00 37,006.04	81.00 2,948.40 11,074.37 2,033.32 53,737.75
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	(D	Phone System Replacement				80,948	80,948	397.000	10		
					\perp	69	G	ñ			
	(1)	Long Range Construction Plan		49,433			49,433	183.600	ო		
				₩.	_		es	#			
2040	(H)	Other PSC Cases	10,082				10,082	928.000	9 (3)		
TION AICES	3	₹°	ь		_	_	8	6			
KENERGY CORP. 1 RATE APPLICAT FESSIONAL SERV	(B)	General Legal	34,143				34,143	923.000	ις ₀		
ERGY TE AP SIONA	2	<u>8</u> 7	ь				ь	66			
KENERGY CORP. 2011 RATE APPLICATION PROFESSIONAL SERVICES	(f)	Annual Financial Audit			21,000		21,000	923.000	S		
1 2 5	<u> </u>	∀ i			ь	_	€9	6			
)	(e)	Attorney				12,404	12,404	923.000	3 (2)		
		- Att				€	G	85			
	(a)	Other Audits			8,750	10,130	18,880	923.000	5 (1)		
		0 ₹			₩	€9	G	92			
		Retirement Plan				22,768	22,768	923.000	3	sesoc	
	(0)	Retire				69	l	85	~ (tınd bu	
		tion	37.1	18,621			18,993	8		(1) costs removed for rate-making purposes	
	(g)	3 Year Construction Work Plan		-				183.600	ო	d for rai	
	-	- 0 - 0	θ	+	+	_	69		Q	этоvе	
	(a)	, ad		Fnaineering	Accounting	La	5 -		34, pag	costs r	
			3	Fnain	Acc	Ç	Total Let		See item 34, page	(t)	
			CIUE NO	- ^	" "				-	Item 34	
								-	P	Page 2 of 10	

	LONG RANGE PLAN		10,762	10,762	15,390	23,127		38,517	154	154		•		1	49,433	columns b & i
	CWP 2010-2013	#2010-00110	7,499	7,499	4,102	7,021	2	11,123	•		236	236	135	135	18,993	to item 34, page 2, columns b & i
		CK #	70039		71183	71700			72141		72772		73215			
		Ck Date	1/22/10		3/5/10	4/9/10			2/1/10		6/11/10		7/9/10			
		Control #	266901		269062	269863			270564		271676		272482			
KENERGY 2011 RATE APPLICATION ACCOUNT 183.600 FOR 12 MONTHS ENDED JUNE 30, 2010		Vendor	R W Back	(correct cash distribution from 183.500 on 2/28 JE)	R W Beck	R.W. Beck			R.W. Beck		Dorsey, King, et al	-	Dorsey, King. et al			

	Other (39)	(223)	(648)	(417)	(305)		(379)	(254)	(326)	(157)	
	Mngmt Survey	1						2		1	
	Attomey Insurance 987 987	987	786	987	987	987	987	1,080	1,080	1,080	1,080
	Empl Ben HR	1,360		2,333	,			3		1	
	Affirmative E	a .		1,950				ı	. 1		
	Pension Af	6				4,350	4,350	1		1,750	
	Legislative P Issues Co	,	595	(595)				1		3	
		,			-	5,000	10,000	1	5,000	(5,000)	
	Work tion Mgmt System Consulting		3		1			3			19,300
	Depreciation Study							F			450
	Tax Form Assistance										4
	Cust Stmts Sales Tax Audit						821				
	Safety		10,130				•		*		
	Single Audit FEMA	,			1			•		•	8,750
	Retirement Audit			- L	1	6,500	6,500			ı.	
	Annual R Audit	5.			n		1				21,000
	Legal General 1,705	2,768	3,398	2,297	2,954	2,526	3,401	3,247	1,114	1	3,140
	Ck# (65008 64854	65102 66150 65290	66159 68222 67722 65976	68225 65976 68376 68823 68300	69212					71716	71716 72246 71606 71962 71962 72003
	Ck Date 8/7/09 7/29/09	8/14/09 9/11/09 8/21/09	9/11/09 10/9/09 9/25/09 9/11/09	10/9/09 9/11/09 10/16/09 11/13/09	11/6/09	1/8/10 1/8/10 12/4/09 1/22/10 1/2/11/09	1/22/10	2/5/10	3/5/10	4/9/10 3/5/10 4/9/10 3/31 JE	4/9/10 4/2/10 4/23/10 4/23/10 4/23/10
	Control # 259792 259495	259898 261656 260084	261625 263798 263132 261695	263780 261695 264070 264703 264703	264600	266397 266480 265340 26532 266772 266772	269025	267395-96	를 를	269830 26945 269861	269830 270743 & 270745 269756 270128 270128 270128 270128
KENERGY CASE NO. 2011 RATE APPLICATION ACCOUNT 923.000 FOR 12 MONTHS ENDED JUNE 30, 2010	Vendor Dorsey, King at al East KY Power - Atty Insurance - Jul Allocate to Non-Reg & Dir Serve - Jul	East KY Power - Atty Insurance - Aug Dorsey, King et al McErroy, Mitchell & Associates Allocate to Non-Reg & Dir Serve - Aug	East KY Power - Alty Insurance - Sept Dorsey, King et al National Safety Council American Management Consulting American Management Sept Allocate to Non-Reg & Dir Serve - Sept	East KY Power - Atty Insurance - Oct American Management Consulting Retirement Management Services Dorsey, King et al Affirmative Action Plan USA Allocate to Non-Reg & Dir Serve - Oct	East KY Power - Atty Insurance - Nov Dorsey, King et al Amerate to Non-Reg & Dir Serve - Nov D 0 0 0	Cockey, King et al Diffsey, King et al East KY Power - Atty Insurance - Dec McElroy, Mitchell, & Associates McElroy, Mitchell, & Associates McCall-Thomas Engineering Co.	McCall-Thomas Engineering Co. Kentucky Assoc. of Electric Coops Allocate to Non-Reg & Dir Serve - Déc	Dorsey, King et al Allocate to Non-Reg & Dir Serve - Jan Dorsey, King et al	East KY Power - Atty Insurance - Feb 267183 McCall-Thomas Engineering Co. (on 2009 4thQ, sheet) Allocate to Non-Reg & Dir Serve - Feb	Dorsey, King et al (see note alc 923.220) East KY Power - Athy Insurance - Mar Stanley, Hunt, Dupree & Rhine Reversing Entry for year end A/P Allocate to Non-Reg & Dir Serve - Mar	Dorsey, King et al (see note alc 923.220) Dorsey, King et al East KY Power - Alty Insurance - Apr Neel, Craffon, & Phillips Neel, Craffon, & Phillips Alan M. Zumstein, CPA

		Other	(5,866)	(9,866)						2 507	2,321	170'7					(304)	(304)		(6,392)								
	Mngmt	Survey		- -			-	A ABE	3		7 405	4,460	1				_	•		4,485		(e)						_
	Attorney	Insurance		1.080			1 080	2001			000,	080,1		000,	090,1			1.080		12,404		6)						_
	Empl Ben	坣		•					1			•						,		3,693		(a)						_
	Affirmative	Action		•								•						•		1,950		(e)						_
	Pension	Consulting		•					000,	4,800	000	4,800				1,675		1.675		12,575		(e)						
	Legislative	sanss		•								-								•								
Work	gmt System	Consulting		ľ					1		1	•						,		10,000		(e)						_
	Depreciation Mgmt System	Study	H	10 300	-							-								19,300		(e)						_
	Tax Form D	Assistance		450	221							,								450		(e)						_
Cust.Stmts	Sales Tax	1	T			T	1					•								821		(9)						
_	Safety	Atidit		1		1	1					•								10.130		(q)						
Single	Audit	FEMA		0 750	200							•								8.750		(p)						
	Retirement											•								6.500		(a)						
	Annual	Arrell	inn	000 70	21,000							٠							•	24 000	2201.2	(p)						
	lenal	Conormi	001100	0.00	0,233		7,007					2,557		4,450				7 750	004'*	34 443	21,12	(3)	(a) = 22.768.00 - to item 34, page 2, column c	2, column d	(c) = 34.143.27 - to item 34. page 2, column g	(d) = 21.000.00 - to item 34, page 2, column f	(c) = 37,006,04 - to item 34, page 2, column k	C manifest C and a Co. 12. 17. 17. 17. 17. 17. 17.
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		# Jesten C	# 00000				271676	270664	271584	271075				272482	271515	272272							(a) = 22.7	(b) = 18.8c	(c) = 34.1	(d) = 27.0	(c) = 37.0t	7 07
		2.4	Veridor	Allocate to Non-Keg & Dir Serve - Apr			Dorsey, King et al	East KY Power - Atty Insurance - May	Calibra, Inc.	McEiroy, Mitchell & Associates	Allocate to Non-Reg & Dir Serve - May			Dorsey. King et al	East KV Dower . Athy Insurance - Itro	Modina Michall & Accordates	andy, witchell & Associates	Allocate to ivon-reg & Dir Serve - Juli										

			Co-Bank	Refinancing	PSC Case	2010-00201			*						1		i		338	338	C	228	10,082			
			Sample Meter	Testing	PSC Case	2010-00034			1			1,283		*	1,283	1 057	1.057		371	371	771	2,711	e 2, column h			
				(2)	PSC Case	2009-0431		2,194	2,194	1.273	1 273			473	473					-	000	3,939	to item 34, page 2, column h			
				(1)	PSC Case	2009-0430	1.350		1,350	1.273	1 273		473		473		1			•	1000	3,030			KRS278.042	KRS278.042
						# Š	00869	00869		70333		71716	71716	71716		72246	2		72772						ply with h	ıply with F
	· C	CES				Ck Date	1/8/10	1/8/10		02/02/10		04/09/10	04/09/10	04/09/10		05/14/10	500		06/11/10						failure to con	failure to con
KENERGY	APPLICATION	KOFESSIONAL SEKVICENDED JUNE 30, 2010				Control #	266480	266480		267397		269830 & 269832	269831	269831		270745	0.7		271676					(1)	2009-0430 - alleged failure to comply with KRS278.042	2009-0431 - alleged failure to comply with KRS278.042
KEI KEI	TALE APPL	ACCOUNT 928,000 - PROFESSIONAL SERVICES FOR 12 MONTHS ENDED JUNE 30, 2010				Vendor	Porsey King et al	Dorsev, King et al		Dorsey, King, et al		Dorsey, King, Gray, et al	Dorsey, King, Gray, et al	Dorsey, King, Gray, et al		Section Cray to the control of the c	Horoy, Miley, Clay,	34 of 1	ODorsey, King, Gray, et al			-				

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KENERGY				
2011 RATE APPLICATION				
ACCOUNT 923.220 - DIRECT SERVES CLASS A				
FOR 12 MONTHS ENDED JUNE 30, 2010				
				Legal
Vendor	Control #	Ck Date	Ck#	Smelters
Dorsey, King et al	264702	11/13/09	68823	81
				81
	to item 34,	page 2, colu	ımn k	81

KENERGY				
2011 RATE APPLICATION				
ACCOUNT 923.230 - DIRECT SERVES CLASS B				
FOR 12 MONTHS ENDED JUNE 30, 2010				
				,
				Legal
Vendor	Control #	Ck Date	Ck#	Aleris
Dorsey, King, et al	263799	10/9/09	68222	76
				76
Dorsey, King, Gray, et al	271675	6/11/10	72772	1,809
				1,809
Dorsey, King, Gray, et al	272481	7/9/10	73215	1,064
Cash receipt-Aleris refund of legal fees	cash rec	6/21/10		(246)
				818
				2,702
		refund b	y Aleris	246
	to item 34,	page 2, co	lumn k	2,948

KENERGY				
2011 RATE APPLICATION				
ACCOUNT 923.240 - DIRECT SERVES CLASS C				**************************************
FOR 12 MONTHS ENDED JUNE 30, 2010				
				·····
Vendor	Control #	Ck Date	Ck#	Legal
Dorsey, King et al	261655	9/11/2009	66150	1,824
Borocy, Tanig Ct ai	201000	0/11/2000	00100	1,824
Dorsey, King et al	263798	10/9/2009	68222	45
Dorsey, King et al	263799	10/9/2009	68222	532
				576
		444400000		
Dorsey, King et al	264702	11/13/2009	68823	1,965
				1,965
Dorsey, King et al	265480	12/4/2009	69212	1,283
borocy, rang et ar	200400	121412000	00212	1,283

Dorsey, King et al	266479	1/8/2010	69800	2,033
Sullivan, Mountjoy, Stainback, et al	265652	12/11/2009	69391	220
				2,253
Demons Vinc. et al.	0070050007000	00/05/40	70000	005
Dorsey, King, et al Reversing Entry for year end A/P	267395&267396	02/05/10 1/31 JE	70333	905
Reversing Entry for year end A/P		1/31 JE		(2,033) (1,129)
				(1,120)
Dorsey, King, et al	269065	03/05/10	71199	1,013
				1,013
Dorsey, King, et al	269832	04/09/10		1,215
Dorsey, King, et al	269830	04/09/10	71716	68
			<u> </u>	1,283
Dorsey, King, et al	270744	05/14/10	70046	1,215
Dorsey, Milg, et al	210144	03/14/10	12240	1,215
				1,210
Dorsey, King, et al	271675	06/11/10	72772	236
				236
Dorsey, King, et al	272481	07/09/10	73215	556
				556
				11 074
,	corrected by JE f	rom acct 030	240	11,074 2,033
		4, page 2, co		13,108

KENERGY					
2011 RATE APPLICATION					
ACCOUNT 397.000					
FOR 12 MONTHS ENDED JUNE 30, 2010					
				-	BX Phone
					stem Repl
Vendor	Control #	Ck Date	Ck#	C	onsulting
			· ·		
Global Telecommunications	259045	7/17/09	64644	\$	11,822
				\$	11,822
	050040	0/4.4/00	05407	•	44.000
Global Telecommunications	259918	8/14/09	65107	\$	14,928
				Ф	14,928
Global Telecommunications	262622	9/18/09	66930	\$	21,615
				\$	21,615
Olahad Talanan wasanin akan	000040	40/40/00	00000	_	44 700
Global Telecommunications	263910	10/16/09	68333	\$	14,726
				Ф	14,726
Global Telecommunications	264883	11/20/09	68940	\$	7,961
				\$	7,961
					·
Global Telecommunications	265910	12/18/09	69456	\$	9,896
				\$	9,896
	to ite	m 34, page	2, column j	\$	80,948

2011 RATE APPLICATION

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Provide the following information concerning the costs for the preparation of this case: Item 35)

number or other document reference, the vendor, amount, a description of the services performed, and

the account number in which the expenditure was recorded. Indicate any costs incurred for this case

during the test year. Include copies of invoices received from the vendors.

estimate was determined, and all supporting work papers and calculations.

A detailed schedule of costs incurred to date. Include the date of the transaction, check

An itemized estimate of the total cost to be incurred, detailed explanation of how the

Monthly updates of the actual costs incurred during the course of this proceeding, in the

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Response 35a)

Item 35, page 2 of 2, contains the information referenced in 35a.

Response 35b)

a.

b.

c.

manner prescribed above.

JDG Consulting LLC

Legal Advertising/Notices/Other

The cost of Case No. 2008-00323 was utilized to estimate the cost of this

Thru

1/31/11

3,765

471

4,236

0

thru completion

\$17,025

14,824

62,816

\$ 94,665

Estimated

\$ 20,790

15,295

62,816

\$ 98,901

Total

proceeding. See Item 35, page 2. This cost was adjusted upward to reflect the latest estimate for

publishing the legal notice three (3) consecutive weeks in 14 newspapers, estimated at \$60,000.

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Updates will be forwarded monthly. Response 35c)

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Witness)

Steve Thompson

Dorsey, King, Gray, Norment & Hopgood (legal)

KENERGY CORP. CASE NO. 2008-00323 THROUGH JUNE 30, 2009

	'	Ma	Mar-08	4	Apr-08	2	May-08	7	Jun-08	٦	Jul-08	Ā	Aug-08	Sel	Sep-08	Oct-08	88	Nov-08	-08	Dec-08		Total 2008
	JDG Consulting LLC (Rate Design)	↔	262.50	€9-	2,362.50	€	3,150.00	↔	3,500.00	€9	5,727.15	⊗	2,187.50			\$ 3,16	3,162.50		↔	437.50	€9	20,789.65
	Dorsey, King, Gray, Norment & Hopgood (legal)											₩	1,885.00	€9	804.21	\$ 3,2	3,217.50	φ.	445.36 \$	3,803.93		\$ 10,156.00
	Advertising/Legal Notices													က် မာ	3,932.23	\$ 11,8	11,847.63		€	828.00	€9	16,607.86
	Other									-		€	646.86	69	542.96	8	303.28	8	306.62 \$	938.02	\$ 2	2,737.74
	Monthly Total	ь	262.50	ss	2,362.50	မှာ	3,150.00	8	3,500.00	69	5,727.15	8	4,719.36	8	5,279.40	\$ 18,5	18,530.91	\$	751.98 \$	6,007.45	()	50,291.25
	Total	မာ	262.50	မာ	2,625.00	နှာ	5,775.00	€	9,275.00	8	\$ 15,002.15	\$ 15	\$ 19,721.51	\$ 25,	25,000.91	\$ 43,5	43,531.82	\$ 44,2	44,283.80 \$	50,291.25	ss	50,291.25
It Paç			Total 2008	•	Jan-09		Feb-09	2	Mar-09	∢	Apr-09	Σ	May-09	Ju	90-un	Total 2009	tal 39	TO. RATE	TOTAL RATE CASE		Est 20 Ap	Estimate For 2011 Rate Application
em 35 ge 2 of	o be be be be be be be consulting LLC Rate Design)	\$ 20	\$ 20,789.65													€		\$ 20,	\$ 20,789.65		es es	\$20,789.65
2	Dorsey, King, Gray, Norment & Hopgood (legal) \$ 10,156.00	\$ 10	7,156.00	₩	4,784.13			ø	202.50	မှာ	152.55					& 5,1	5,139.18	\$ 15,	\$ 15,295.18		€	\$15,295.18
	Advertising/Legal Notices	\$ 16	\$ 16,607.86					€	39.76	€9	59.68					€	99.44	\$ 16,	\$ 16,707.30		€\$	\$60,000.00
	Other	\$	2,737.74	မာ	42.77	ь	35.61									မှာ	78.38	\$ 2,8	2,816.12			\$2,816.12
	Monthly Total	\$	50,291.25	မှာ	4,826.90	ક્ક	35.61	€9	242.26	ь	212.23	es-	•	မှာ		\$ 5,3	5,317.00	\$ 55,6	55,608.25		63	\$98,900.95
	Accumulated Total	\$ 2(\$ 50,291.25		\$ 55,118.15		\$ 55,153.76	()	55,396.02	0	55,608.25	\$	55,608.25	\$ 55	\$ 55,608.25							

2011 RATE APPLICATION

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Item 36) Provide the estimated dates for draw downs of unadvanced loan funds at test-year-end and the proposed uses of these funds.

Response) The amount unadvanced at 6/30/10 (\$13,622,000) represents the total remaining of the Rural Utilities Service (RUS) FFB rate loan designated "D8". These funds represent items constructed in the 2007-2010 construction work plan, approved by the PSC in Case No. 2007-00453. The estimated dates for draw downs of these funds in the long-range financial forecast are \$7,600,000 during 2011 and \$6,022,000 in 2012.

Witness) Steve Thompson

1		2011 RATE APPLICATION
2	Item 37)	Provide a list of depreciation expenses using Format 37.
3	·	
4	Response)	Item 37, pages 2-3 of 3, contain the above referenced information.
5		
6	Witness)	Steve Thompson
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Kenergy

2011 RATE APPLICATION

Depreciation Expenses

Account Number	Item	(End of Test Year) Plant Account Balance	Depreciation Rate	Annual Depreciation
	Transmission Plant:			
350.0	Land and Land Rights			
352.0	Structures and Improvements			·
353.0	Station Equipment			
354.0	Towers and Fixtures			
355.0	Poles and Fixtures			
356.0	Overhead Conductors and Devices			***************************************
357.0	Underground Conduit			
358.0	Underground Conductors and Devices			
359.0	Roads and Trails			
354.0	Towers and Fixtures			
355.0	Poles and Fixtures			
356.0	Overhead Conductors and Devices			
357.0	Underground Conduit			
358.0	Underground Conductors and Devices			
359.0	Roads and Trails			
	Distribution Plant:			
360.0	Land and Land Rights	902,202		
361.0	Structures and Improvements			
362.0	Station Equipment	. 18,879,775	2.20%	414,439
362.1	Supervisory Control Equipment	1,947,611	6.70%	130,490
362.2	Microwave System Equipment	2,056,520	6.70%	. 138,135
362.223	Microwave Sytem Towers	1,354,846	3.00%	40,645
362.4	Owensboro Fiber	919,512	4.00%	36,983
363.0	Storage Battery Equipment	-		
364.0	Poles, Towers, and Fixtures	69,679,825	4.20%	2,852,585
365.0	Overhead Conductors and Devices	49,418,898	3.40%	1,659,082
366.0	Underground Conduit	14,166	2.20%	312
367.0	Underground Conductors and Devices	13,776,643	3.10%	407,950
368.0	Transformers	30,314,848	2.90%	870,667
369.0	Services	23,145,990	3.80%	845,690

Kenergy

2011 RATE APPLICATION

Depreciation Expenses

		(End of Test Year)		
Account		Plant Account	Depreciation	Annual
Number	Item	Balance	Rate	Depreciation
Transor				
370.1	AMI Meters	136,911	6.67%	9,127
371.0	Installations on Customer Premises	3,353,899	4.40%	144,462
372.0	Leased Property on Customer Premises			
373.0	Street Lighting and Signal Systems	790,335	3.80%	\$ 29,797
	General Plant:			
389.0	Land and Land Rights	469,363		
390.0	Structures and Improvements	7,304,939	2.00%	\$ 144,022
391.0	Office Furniture and Equipment	459,505	6.00%	\$ 15,075
391.1	Computer and Related Equipment	527,444	20.00%	\$ 45,742
392.0	Transportation Equipment	7,735,103	**	\$ 628,772
393.0	Stores Equipment	168,992	4.80%	\$ 6,474
394.0	Tools, Shop, and Garage Equipment	855,229	4.80%	\$ 37,780
395.0	Laboratory Equipment	553,418	4.80%	\$ 19,763
396.0	Power Operated Equipment	533,265	13.50%	\$ 20,033
396.1	Power Operated - Right of Way Equipmen	309,260	10.00%	\$ 29,161
397.0	Communication Equipment	1,899,741	6.50%	\$ 99,121
398.0	Miscellaneous Equipment	517,120	4.80%	\$ 24,014

1		2011 RATE APPLICATION
2	Item 38)	Are the depreciation rates reflected in this filing identical to those most recently
3	approved by t	he Commission?
4	a.	If yes, identify the case in which they were approved.
5	b.	If no, provide the depreciation study that supports the rates reflected in this filing.
6		
7	Response a)	No.
8		
9	Response b)	See Exhibit 13.
10	·	
1	Witness)	Steve Thompson
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2011 RATE APPLICATION

1	15 page 100	
2	Item 39)	Provide information for plotting the depreciation guideline curves in accordance with
3	REA Bulletin	n 183-1, as shown in Format 39.
4		
5	Response)	Item 39, page 2 of 2, contains the above referenced information.
6		
7	Witness)	Steve Thompson
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KENERGY CORP. 2011 RATE APPPLICATION

DATA FOR DEPRECIATION GUIDELINE CURVE RUS BULLETIN 183-1

Distribution Plant In Service	Accumulated Provision for Depreciation Distribution Plant	Reserve Ratio	Distribution Distribution Ten Ye	tion Plant ars Prior
				d)
221,906,374	54,682,932	24.64	2010	1.7
217,786,030	52,070,731	23.91	2009	1.7
210,479,405	48,115,685	22.86	2008	1.8
202,842,778	42,827,635	21.11	2007	1.
194,063,234	38,099,858	19.63	2006	1.
184,488,848	34,907,470	18.92	2005	1
178,878,456	31,617,960	17.68		
170,361,517	29,295,170	17.20		
160,906,162	26,520,443	16.48		
149,359,181	24,397,335	16.33		
137,793,517	22,307,413	16.19		
	Plant In Service (a) 221,906,374 217,786,030 210,479,405 202,842,778 194,063,234 184,488,848 178,878,456 170,361,517 160,906,162 149,359,181	Plant In Service (a) Distribution Plant (b) 221,906,374 54,682,932 217,786,030 52,070,731 210,479,405 48,115,685 202,842,778 42,827,635 194,063,234 38,099,858 184,488,848 34,907,470 178,878,456 31,617,960 170,361,517 29,295,170 160,906,162 26,520,443 149,359,181 24,397,335	Plant In Service (a) for Depreciation Distribution Plant (b) Reserve Ratio (c)=(b)-(a) 221,906,374 54,682,932 24.64 217,786,030 52,070,731 23.91 210,479,405 48,115,685 22.86 202,842,778 42,827,635 21.11 194,063,234 38,099,858 19.63 184,488,848 34,907,470 18.92 178,878,456 31,617,960 17.68 170,361,517 29,295,170 17.20 160,906,162 26,520,443 16.48 149,359,181 24,397,335 16.33	Distribution Plant In Service (a) Accumulated Provision for Depreciation Distribution Plant (b) Reserve Ratio (c)=(b)-(a) Distribution Distribution Plant (c)=(b)-(a) 221,906,374 54,682,932 24.64 2010 217,786,030 52,070,731 23.91 2009 210,479,405 48,115,685 22.86 2008 202,842,778 42,827,635 21.11 2007 194,063,234 38,099,858 19.63 2006 184,488,848 34,907,470 18.92 2005 178,878,456 31,617,960 17.68 17.03 170,361,517 29,295,170 17.20 16.48 149,359,181 24,397,335 16.33

	-	2011 RATE APPLICATION
1		ZULI MILLICATION
2	Item 40)	For each charitable and political contribution (in cash or services), provide the amount
3	recipient, and	d specific account charged.
4		
5	Response)	See Item 31, pages 3-6 of 6, for the above referenced information.
6		
7	Witnesses)	Sanford Novick and Steve Thompson
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2011 RATE APPLICATION

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Item 41) Describe Kenergy's lobbying activities and provide a schedule showing the name and salary of each lobbyist; all company-paid or reimbursed expenses or allowances; and the account charged for all personnel for whom a principal function is lobbying, on the local, state, or national level; and indicate whether the lobbyist is an employee or an independent contractor. If any amounts are allocated, show a calculation of the factor used to allocate each amount.

Response) None.

Witness) Sanford Novick

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 1		2011 RATE APPLICATION
2	Item 42)	Provide complete details of the financial reporting and rate-making treatment of
3	Kenergy's pe	ension costs.
4		
5	Response)	For financial reporting, Kenergy pension costs are reported in accordance with SFAS
6	87, 88, 132 a	and 158. See pages 11-15 of the Independent Auditor's report contained in Exhibit 12 of
7	the application	on.
8		
9	Witness)	Steve Thompson
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		2011 RATE APPLICATION
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2	Item 43)	Provide complete details of Kenergy's financial reporting and rate-making treatment of
3	Statement of	Financial Accounting Standard ("SFAS") No. 106, including:
4	a.	The date that Kenergy adopted or plans to adopt SFAS No. 106.
5	b.	All accounting entries made or to be made at the date of adoption.
6	c.	All actuarial studies and other documents used to determine the level of SFAS
7	No. 106 cost	recorded or to be recorded by Kenergy.
8		
9	Response)	There are no postretirement expenses proposed for rate-making purposes.
10		
1	Witness)	Steve Thompson
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1		2011 RATE APPLICATION
2	Item 44)	Provide complete details of Kenergy's financial reporting and rate-making treatment of
3	SFAS No. 11	2, including:
4	a.	The date that Kenergy adopted SFAS No. 112.
5	ъ.	All accounting entries made at the date of adoption.
6	c.	All actuarial studies and other documents used to determine the level of SFAS
7	No. 112 cost	recorded by Kenergy.
8		
9	Response)	There are no postretirement expenses proposed for rate-making purposes.
10		
11	Witness)	Steve Thompson
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1		2011 RATE APPLICATION
2	Item 45)	SFAS No. 143, "Accounting for Asset Retirement Obligations."
3		a. The date that Kenergy adopted the SFAS.
4		b. All accounting entries made at the date of adoption.
5		c. All studies and other documents used to determine the level of SFAS No. 143
6	cost recorded	by Kenergy.
7		d. A schedule comparing the depreciation rates utilized by Kenergy prior to and
8	after the adop	ption of SFAS No. 143. The schedule should identify the assets corresponding to the
9	affected depre	eciation rates.
10	-	
11	Response)	There are no "Accounting for Asset Retirement Obligations" for Kenergy Corp.
12		
13	Witness)	Steve Thompson
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2011 RATE APPLICATION

1				2011 KA1	E ATT LICA	ALION				
2	Item 46)	SFAS	No. 158,	"Employers'	Accounting	for Defined	Benefit	Pension	and	Other
3	Postretiremen	t Plans."								
4		a.	The date the	hat Kenergy a	dopted the SF	AS.				
5		b.	All accour	nting entries m	ade at the da	te of adoption				
6		c.	All studies	s and other do	ocuments use	d to determin	e the leve	el of SFA	S No	. 158
7	cost recorded	by Kene	rgy.							
8										
9	Response)	See Ex	hibit 12 of	the Application	on and Page 1	2 of the notes	to Financ	cial staten	nents.	
10										
11	Witness)	Steve T	hompson							
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1		2011 RATE APPLICATION
2	Item 47)	Provide any information, as soon as it is known, describing any events occurring after
3	the test year	that would have a material effect on net operating income, rate base, and cost of capital
4	that is not inc	corporated in the filed testimony and exhibits.
5		
6	Response)	None.
7		
8	Witness)	Sanford Novick and Steve Thompson
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2011 RATE APPLICATION

1		ZUII RAIL AITLICATION
.2	Item 48)	Provide all current labor contracts and the most recent contracts in effect prior to the
3	current contr	acts.
4		
5	Response)	Kenergy's employees are all non-union.
6		
, 7	Witness)	Sanford Novick
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2011 RATE APPLICATION

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Item 49) Regarding demand-side management, conservation and energy efficiency programs, provide the following:

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a. A list of all programs currently offered by Kenergy Corp.;

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b. The total cost incurred for these programs during the test year and in each of three most

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recent calendar years; and

c. The total demand and energy reductions realized through these programs during the test

year and in each of the three most recent calendar years.

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Response a, b & c) Kenergy does not currently offer any permanent demand-side management

(DSM) programs. The cooperative has been working with its supplier, Big Rivers Electric

Corporation, as they develop their IRP in the fall of 2010. Big Rivers is working with a consultant and

its three member cooperatives to develop DSM programs. The cooperatives, in conjunction with Big

Rivers Electric Corporation plans to integrate some appropriate DSM programs in 2011. Kenergy

promotes conservation and energy efficiency via the Focus newsletter each month and through its

16 website.

In conjunction with Big Rivers Electric Corporation, Kenergy began the following pilot DSM

programs on October 1, 2010. The purpose of the pilot programs are to gauge member response to the

cash incentives and to gauge the appropriate marketing methods to reach the members.

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21

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2011 RATE APPLICATION

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2010-2011 Pilot ENERGY STAR New Home Program (Kenergy/Big Rivers Electric)

3	Vision/Mission
4	The ENERGY STAR new-home construction standard is an objective, reliable and verifiable energy-
5	efficiency program that ensures the member will see substantial savings from his or her new home.
6	Objective
7	This program will educate and promote the ENERGY STAR home construction standard.
8	New Home ENERGY STAR DESIGNATION
9	The ENERGY STAR-certified contractor will complete a whole-house analysis ensuring quality work
10	and energy efficiency criteria are met. This rater works closely with the builder to determine the
'1	needed energy-saving equipment, construction techniques and administration of required on-site
12	diagnostic testing/inspections are documented in order to assure the home is eligible to earn the
13	ENERGY STAR certification. The home must meet the guidelines, making it 15-30% more efficient
14	than standard homes.
15	Step 1: Builder chooses to partner with ENERGY STAR.
16	Through the partnership-agreement process, the builder selects a Home Energy Rater to work with to
17	qualify his or her homes.
18	Step 2: Builder and rater select appropriate energy-efficient home features.
19	The builder submits the architectural plans to the Home Energy rater for review and analysis.
20	Step 3: Builder constructs home and rater verifies features and performance.
21	With the energy-efficient features selected, the builder then proceeds with construction of the home.

Throughout the construction process, the rater performs a series of inspections and diagnostics to

2011 RATE APPLICATION

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verify proper installation of the selected energy-efficient features and overall energy performance of the home.

4

Step 4: Rater qualifies the home and issues an ENERGY STAR Label.

Once the rater completes the final inspection and determines that all requirements have been met, the

6

rater will provide the builder with an ENERGY STAR label, which is placed on the home's circuit

7 breaker box.

8

Step 5: Home owner qualifies for an incentive.

9

The first 20 homeowners that construct and present an original ENERGY STAR Home certificate to

10

Kenergy will receive an incentive for \$1,000. The pilot will begin on October 1, 2010 and conclude on

11

September 30, 2011. The pilot will be promoted through the Focus newsletter, direct mail to builders

12

and the Kenergy web site.

below.)

13

To earn the ENERGY STAR certification, a home must meet one of the following specifications:

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Achieve a HERS Index of 85 or below by using the Performance HERS Rating (See definition

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**HERS Rating definition: A home-energy rating (HERS) is an analysis of a home's projected

Install prescriptive measures outlined in a Prescriptive-Builder Option Path (BOP). This

option allows the builder to follow a prescribed checklist to achieve the required efficiency.

energy efficiency in comparison to a 'reference home' based on the 2006 International Energy

Conservation Code. A home-energy rating involves both an analysis of a home's construction plans, as

well as on-site inspections and testing by a certified Home Energy Rater.

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The lower a home's HERS Index, the more energy efficient it is. A home built to code scores an HERS

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Index of 100, while a net zero energy home scores an HERS Index of 0. Each 1-point decrease in the

HERS Index corresponds to a 1% reduction in energy consumption compared to the HERS Reference Home. Thus, a home with an HERS Index of 85 is 15% more energy efficient than the reference home and a home with an HERS Index of 80 is 20% more energy efficient.

2010 Pilot ENERGY STAR Refrigerator Rebate (Kenergy Corp./Big Rivers Electric

Promoting ENERGY STAR appliances with a cash incentive provides an established and recognized

energy-efficiency standard to reduce energy consumption in the home. Education and cash incentives

will provide motivation to upgrade to an energy-efficient model.

Objective

Influence homeowners to purchase ENERGY STAR refrigerators to help reduce energy consumption

in the home, as well as ensure energy savings by the required removal and recycling of the old

refrigerator. Kenergy will co-brand the ENERGY STAR label and the incentive program through

promotional activities and cash incentives.

Kenergy will present one \$50 gift card to each member who provides the refrigerator's proof of

purchase, via the invoice from the dealer, the UPC code from the carton, and the Energy Guide

showing ENERGY STAR certification. The removal of the old refrigerator by the dealer shall be

noted on the invoice. The dealer shall receive \$50 for the removal and recycling of the old unit. The

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pilot will begin on October 1, 2010 and conclude on December 31, 2010. Kenergy will limit the incentive payment to the first 150 members who participate in the pilot. The pilot will be promoted through the *Focus* newsletter, direct mail to local appliance dealers, radio advertising and the Kenergy web site.

Through education and the use of periodic incentives, it is Kenergy's hope that members will only consider ENERGY STAR appliances for their future purchases.

CFL Distribution

In addition to the pilot DSM programs, Kenergy continues to distribute CFLs to its members at Annual Meeting, Member Appreciation Day and other community events.

- a. Kenergy had no cost for DSM programs during the test year and no cost in the three most recent calendar years. The CFL costs were paid by Big Rivers Electric Corporation.
- b. The total demand and energy reductions realized through the distribution of CFLs to its members are as follows:

16		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
17	No. CFLs	16,320	14,064	3,072	3,706
18	Annual kW savings*	1,175	1,013	221	267
19	Annual Kwh savings'	* 834,905	719,492	157,159	189,593
20	*GDS				

Witness) David Hamilton

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	2	Item 50)	Provide separate schedules for the test year and the 12-month period immediately
	3	preceding the	test year, that show the following information regarding Kenergy's investments in
	4	subsidiaries an	nd joint ventures:
	, 5	a.	Name of subsidiary or joint venture.
:	6	Ъ.	Date of initial investment.
·	7	c.	Amount and type of investment.
	8	d.	Balance sheet and income statement. Where only internal statements are prepared,
	9	furnish	copies of these.
	10	e.	Name of officers of each of the subsidiaries or joint ventures, officer's annual
	11	compe	nsation, and portion of compensation charged to the subsidiary or joint venture. Indicate
i	12	the pos	ition that each officer holds with Kenergy and the compensation received from Kenergy.
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	14	Response a-e)	Kenergy has no investment in subsidiaries or joint ventures.
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	16	Witness)	Sanford Novick
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Item 51) Provide separate schedules showing all dividends or income of any type received by Kenergy from its subsidiaries or joint ventures for the test year and the three years preceding the test year. Indicate how this income is reflected in the reports filed with the Commission and any reports to Kenergy's member-customers.

Response) Kenergy has no investment in subsidiaries or joint ventures.

Witness) Sanford Novick

2011 RATE APPLICATION 1 2 Item 52) Concerning non-regulated activities: Is Kenergy engaged in any non-regulated activities? If yes, provide a detailed 3 a. description of each non-regulated activity. 4 b. Is Kenergy engaged in any non-regulated activities through an affiliate? If yes, 5 provide the name of each affiliate and the non-regulated activity in which it is engaged. 6 Identify each service agreement with each affiliate and indicate whether the 7 c. service agreement is on file with the Commission. Provide a copy of each service agreement not 8 already on file with the Commission. 9 10 d. Has Kenergy loaned any money or property to any affiliate? If yes, describe in 11 detail what was loaned, the terms of the loan, and the name of the affiliate. 12 13 Response a) No. See attached board resolution on pages 2-3 of 3 of Item 50. 14 Response b) No. 15 Response c-d)N/A 16 17 Witness) Sanford Novick 18 19 20 21 22



EXCERPT FROM THE MINUTES OF A MEETING OF THE BOARD OF DIRECTORS OF KENERGY CORP.

WHEREAS:

- A. Kenergy engages in the following non-regulated businesses or activities:
 - (1) Joint pole use with other utilities
 - (2) Leasing space on substation towers for telecommunication attachments (lessees provide retail service)
 - (3) Selling geothermal equipment wholesale to licensed HVAC dealers
 - (4) Leasing surge protection equipment to members
 - (5) Leasing garage space at headquarters or branch office so that lessee can perform maintenance or repair work on Kenergy's motor vehicles (lessee also is allowed to perform maintenance or repair work on motor vehicles of third parties)
 - (6) Leasing fiber optic strands that are not presently needed in distributing electric energy (lessee provide retail service)
- B. Recently enacted KRS 279.020 allows Kenergy to provide any good or service related to the distribution of electric energy without forming an affiliate.
- C. The board of directors has determined that the non-regulated businesses or activities listed above in recital A are related to the distribution of electric energy.
- D. The board of directors desires to continue engaging in said businesses or activities without forming an affiliate.
- E. The board of directors' above determination and its desire to continue engaging in said businesses or activities without forming an affiliate are consistent with recommendations of Kenergy's management and legal counsel.

NOW THEREFORE, BE IT RESOLVED as follows:

- The businesses or activities listed above in recital A are determined to be related to Kenergy's distribution of electric energy.
- 2. Kenergy shall continue engaging in said businesses or activities without forming an affiliate.
- 3. Nothing herein shall preclude Kenergy from terminating in the future any of said businesses or activities or from later commencing a non-regulated business or activity that the board determines to be related to the distribution of electric energy, without forming an affiliate.

1, Debra Hayden, Assistant Secretary, certify that the foregoing is a true and correct excerpt from the minutes of a meeting of the board of directors of Kenergy Corp. on December 12, 2006.

Assistant Secretary