

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF BIG RIVERS ELECTRIC)
CORPORATION FOR AN ADJUSTMENT) CASE NO.
OF RATES) 2013-00199

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION
TO BIG RIVERS ELECTRIC CORPORATION

Big Rivers Electric Corporation ("Big Rivers"), pursuant to 807 KAR 5:001, is requested to file with the Commission the original and 10 copies of the following information, with a copy to all parties of record. The information requested herein is due on or before either 14 days after the initial submission of the rate application or 28 days after the date of this request, whichever is later. Responses to requests for information shall be appropriately bound, tabbed and indexed. Each response shall include the name of the witness responsible for responding to the questions related to the information provided.

Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the preparer or the person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

Big Rivers shall make timely amendment to any prior responses if it obtains information which indicates that the response was incorrect when made or, though correct when made, is now incorrect in any material respect. For any request to which Big Rivers fails or refuses to furnish all or part of the requested information, it shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention shall be given to copied material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When applicable, the requested information shall be separately provided for total company operations and jurisdictional operations.

1. Provide a copy of the current bylaws. Indicate any changes made to the bylaws since the test year in Big Rivers' last rate case.

2. Provide Big Rivers' equity management plan. Indicate when the current plan was adopted and identify any changes made to the plan since Big Rivers' 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.

3. Provide a current organization chart showing the relationship between Big Rivers and any affiliates. Include the relative positions of all entities and affiliates with which Big Rivers has business transactions.

4. Describe the status of any outstanding recommendations remaining from Big Rivers' management audits. Identify savings and costs related to management audit recommendations, the impacts of which are not already reflected in the base period.

5. Concerning non-regulated activities:

a. If Big Rivers is engaged in any non-regulated activities, provide a detailed description of each such activity.

b. If Big Rivers is engaged in any non-regulated activities through an affiliate, provide the name of each affiliate and the non-regulated activity in which it is engaged.

c. Identify each service agreement with each affiliate and indicate whether the service agreement is on file with the Commission. Provide a copy of each service agreement not already on file with the Commission.

d. If Big Rivers has loaned any money or property to any affiliate, describe in detail what was loaned, the terms of the loan, and name of the affiliate.

e. If Big Rivers has guaranteed any loans or borrowings for any affiliate, for each guarantee, provide copies of the loan guarantee documentation, a description of the terms and conditions of the guarantee, and the name of the affiliate.

6. Provide a schedule showing for the base period and the 12-month period immediately preceding the base period, with each year shown separately, the following information regarding Big Rivers' investments in subsidiaries and joint ventures:

a. Name of subsidiary or joint venture;

b. Date of initial investment;

c. Description of the nature and business activities of the subsidiary or joint venture;

d. Amount and type of investment made for each of the two periods included in this response;

e. A separate schedule of all dividends or income of any type received by Big Rivers from its subsidiaries or joint ventures for the three calendar years preceding the base period. Indicate how this income is reflected in the reports filed with the Commission; and

f. Name of each officer of each of the subsidiaries or joint ventures, each officer's annual compensation, the portion of that compensation that is charged to the subsidiary or joint venture, the position each officer holds with Big Rivers, and the compensation received from Big Rivers.

7. Describe Big Rivers' lobbying activities and provide a schedule showing the name, salary, and job title of each individual whose job function involves lobbying on the local, state, or national level.

8. Provide Big Rivers' internal accounting manuals, directives, and policies and procedures.

9. Provide Big Rivers' budget instructions, assumptions, directives, manuals, policies and procedures, timelines, and descriptions of budget procedures.

10. Provide the studies, including all applicable workpapers, which are the basis for plant allocations and expense account allocations.

11. Describe the procedures that Big Rivers uses to plan and approve construction projects.

12. Provide Big Rivers' long-term construction planning program.
13. Concerning Big Rivers' construction projects:
 - a. For each construction project started during the last ten calendar years, provide the information requested in the format contained in Schedule 1a. For each project, include the amount of any cost variance and delay encountered, and explain in detail the reasons for such variances and delays.
 - b. Using the data included in Schedule 1a, calculate the annual "Slippage Factor" associated with Big Rivers' construction projects. The Slippage Factor should be calculated using the format shown in Schedule 1b.
 - c. In determining the capital additions reflected in the base period and forecasted test period, explain whether Big Rivers recognized a Slippage Factor.
14. Provide the following monthly account balances and a calculation of the average (13-month) account balances for the most recent calendar year:
 - a. Plant in service (Account No. 101);
 - b. Plant purchased or sold (Account No. 102);
 - c. Property held for future use (Account No. 105);
 - d. Construction work in progress (Account No. 107);
 - e. Completed construction not classified (Account No. 106);
 - f. Depreciation reserve (Account No. 108);
 - g. Materials and supplies (include all accounts and subaccounts);
 - h. Computation and development of minimum cash requirements;
 - i. Balance in accounts payable applicable to amounts included in utility plant in service (If actual is indeterminable, give reasonable estimate.);

j. Balance in accounts payable applicable to amounts included in plant under construction (If actual is undeterminable, give reasonable estimate.); and

k. Balance in accounts payable applicable to prepayments by major category or subaccount.

15. Provide a reconciliation and detailed explanation of each difference, if any, in the capitalization and net investment rate base of Big Rivers for the base period.

16. Provide a rate base, capital structure, and statement of income for Big Rivers for the most recent 12-month period for which information is available at the time it files its application and for the base period used in the application. Provide detailed explanations necessary to reconcile this data with the filed base period information.

17. Provide the information requested in Schedule 2 for each construction project in progress, or planned to be in progress, during the 12 months preceding the base period, the base period, and the forecasted test period.

18. Provide, in the format provided in Schedule 3, an analysis of Big Rivers' Construction Work in Progress ("CWIP") as defined in the Uniform System of Accounts for each project identified in Schedule 2.

19. Provide, in the format provided in Schedule 4, an analysis of the gross additions, retirements, and transfers for each major functional plant property group or account for Big Rivers occurring in the base period and forecasted test period. For any account in which transfers regularly occur in the normal course of business, include a general description of the nature of the transfers.

20. Provide the following information for each item of property or plant held for future use at the beginning of the base period:

- a. Description of property;
- b. Location;
- c. Date purchased;
- d. Cost;
- e. Estimated date to be placed in service;
- f. Brief description of intended use; and
- g. Current status of each project.

21. List all properties leased to the utility and all improvements to leased properties, together with annual lease payments which are capitalized, in the format provided in Schedule 5.

22. Provide a listing of all non-utility property and accounts where amounts are recorded. Include a description of the property, the date purchased, and the cost.

23. Provide the following information concerning fuel purchases:

- a. A schedule showing by month and by year the dollar amount of fuel purchases for the last three calendar years.

- b. A calculation showing the average (13-month) number of days' supply of coal on hand for each of the last three calendar years. Include all workpapers, along with a detailed description of the factors considered in determining what constitutes an average day's supply of coal.

24. Provide Big Rivers' times interest earned ratio and debt service coverage ratio, as calculated by the Rural Utilities Service ("RUS"), for the three most recent calendar years. Include the data used to calculate each ratio.

25. Provide, in the format provided in Schedule 6, Big Rivers' long-term debt outstanding as of the most recent month available.

26. Provide, in the format provided in Schedule 7, Big Rivers' short-term debt outstanding as of the most recent month available.

27. Provide the estimated dates for drawdowns of unadvanced loan funds during the base period and forecasted test period and the proposed uses of these funds.

28. Provide the following information concerning Big Rivers' Board of Directors:

a. The name and personal mailing address of each member of the Board. Indicate the distribution cooperative each director represents. If during the course of these proceedings any changes occur in Board membership, update the response to this request.

b. A detailed analysis of the total compensation paid to each member of the Board of Directors during each of the three most recent calendar years, 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 by a Board member's distribution cooperative for serving on Big Rivers' Board of Directors. If any of the expenses in this analysis include the costs for a director's spouse, identify such expenses separately.

c. Big Rivers' policies specifying the compensation of directors and a schedule of standard directors' fees, per diems, and other compensation in effect at the time its application is filed. If changes have occurred since its last rate case, indicate the effective date and the reason for the changes.

29. Provide the following:

a. A schedule showing a comparison of the balance in Big Rivers' operating-expense accounts for each month of the most recent 12 months for which information is available at the time the application is filed to the same month of the preceding 12-month period for each account or subaccount included in Big Rivers' chart of accounts. See Schedule 8.

b. A schedule, in comparative form, showing the operating-expense account balance for the base period and each of the three most recent calendar years for each account or subaccount included in Big Rivers' annual report. Show the percentage of increase or decrease of each year over the prior year.

c. A listing, with descriptions, of all activities, initiatives, or programs undertaken or continued by Big Rivers since its 2011 rate case for the purpose of minimizing costs or improving the efficiency of its operations or maintenance activities.

30. Provide Big Rivers' cash account balances at the beginning of calendar year 2012 and at the end of each month since then.

31. List separately the budgeted and actual numbers of full- and part-time employees by employee group, by month and by year, for the three most recent calendar years, the base period, and the forecasted test period.

32. Provide the information requested in Schedule 9 for budgeted and actual regular wages, overtime wages, and total wages by employee group, by month, for the five most recent calendar years. Explain in detail any variance exceeding 5 percent in any one month.

33. Provide a copy of all wage, compensation, and employee benefits studies, analyses, or surveys conducted since Big Rivers' last rate case or that are currently utilized by Big Rivers.

34. For each employee group, state the amount, percentage increase, and effective dates for general wage increases and, separately, for merit increases granted or to be granted in the last two calendar years, the base period, and the forecasted test period.

35. Provide detailed descriptions of all early retirement plans or other staff-reduction programs Big Rivers has offered or intends to offer its employees during either the base period or the forecasted test period. Include all cost-benefit analyses associated with these programs.

36. Concerning employee fringe benefits:

a. Provide a detailed list of all fringe benefits available to Big Rivers' employees and the expected cost of each benefit in the base period and the forecasted test period. Indicate which fringe benefits, if any, are limited to management employees.

b. Provide comparative cost information for the 12 months preceding the base period and the base period. Explain any changes in fringe benefits occurring over this 24-month period.

37. Provide a complete description of Big Rivers' Other Post-retirement Employee Benefits package(s) provided to its employees.

38. Provide all current labor contracts and the most recent labor contracts previously in effect.

39. Provide each group medical insurance policy that Big Rivers currently maintains.

40. Provide a schedule reflecting the salaries and other compensation of each executive officer for the base period and three most recent 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 officer, and to whom each officer reports. For employees elected to executive officer status since the test year in Big Rivers' most recent rate case, provide the salaries for the persons they replaced.

41. Provide actual fuel costs for the three most recent calendar years in total dollars, cents per kWh generated, and cents per MMBTU for each type of fuel. Also provide the actual amounts of each type of fuel used, the number of BTUs obtained from each type of fuel, and the kWh generated by each type of fuel.

42. Provide purchased power costs for the three most recent calendar years. These costs should be separated into demand and energy costs. The actual and estimated kW demands and kWh purchased should be included. Indicate any estimates used and explain the estimates in detail.

43. As the historical data becomes available, provide detailed monthly income statements for each forecasted month of the base period, including the month in which the Commission hears this case.

44. Describe how the base period capitalization rate was determined. If differing rates were used for specific expenses (i.e., payroll, clearing accounts,

depreciation, etc.), indicate the rate and how it was determined. Indicate all proposed changes to the capitalization rate and how the changes were determined.

45. Provide Big Rivers' written policies on the compensation of attorneys, auditors, consultants, and all other professional service providers. Include a schedule of fees, per diems, and other compensation in effect during the base period. 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 have occurred since the test year of its last rate case, the effective date of these changes, and the reason for these changes.

46. Provide a detailed analysis of expenses incurred for professional services during the most recent 12-month period for which information is available at the time the application is filed, as shown in Schedule 10, and all workpapers supporting the analysis. At a minimum, the workpapers should show the payee, dollar amount, reference (i.e., voucher no., etc.), account charged, hourly rates and time charged to the company according to each invoice, and a description of the services provided.

47. Provide the following information. If any amounts were allocated, show a calculation of the factor used to allocate each amount.

a. A detailed analysis of charges booked for advertising expenditures during the most recent 12-month period for which information is available at the time the application is filed. Include a complete breakdown of Account No. 913 – Advertising Expenses, and any other advertising expenditures included in any other expense accounts, as shown in Schedule 11. The analysis should specify the purpose of the expenditure and the expected benefit to be derived.

b. An analysis of Account No. 930 – Miscellaneous General Expenses for the most recent 12-month period for which information is available at the time the application is filed. Include a complete breakdown of this account as shown in Schedule 12 and provide detailed workpapers supporting this analysis. At a minimum, the analysis should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Schedule 12.

c. An analysis of Account No. 426 – Other Income Deductions for the most recent 12-month period for which information is available at the time the application is filed. Include a complete breakdown of this account as show in Schedule 13, and provide detailed workpapers supporting this analysis. At a minimum, the analysis should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Schedule 13.

48. Provide a calculation of the rate or rates used to capitalize interest during construction for the three most recent calendar years. Explain each component entering into the calculation of the rate(s).

49. List all present or proposed research efforts dealing with the pricing of electricity and the current status of such efforts.

50. Provide an analysis of Big Rivers' expenses for research and development activities for the base period and the three most recent calendar years. For the base period include the following:

a. Basis of fees paid to research organizations and Big Rivers' portion of the total revenue of each organization. Where the contribution is monthly, provide the current rate and the effective date.

b. Details of the research activities conducted by each organization.

c. Details of services and other benefits provided to the utility by each organization.

d. Annual expenditures of each organization with a basic description of the nature of costs incurred by the organization.

e. Details of the expected benefits to the utility.

51. Provide the average number of retail customers on the system (actual or projected), by rate schedule, for the base period and the three most recent calendar years.

52. Provide a complete description of the financial reporting and rate-making treatment of Big Rivers' pension costs.

53. For each of the following Statement of Financial Accounting Standards ("SFAS"), provide the information listed concerning implementation by Big Rivers.

a. SFAS No. 106, "Employers' Accounting for Postretirement Benefits Other Than Pensions."

(1) The date that Big Rivers adopted the SFAS.

(2) The effect on the financial statements.

(3) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

b. SFAS No. 112, "Employers' Accounting for Postretirement Benefits."

(1) The date that Big Rivers adopted the SFAS.

(2) The effect on the financial statements.

(3) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

c. SFAS No. 143, "Accounting for Asset Retirement Obligations."

(1) The date that Big Rivers adopted the SFAS.

(2) The effect on the financial statements.

(3) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

d. A schedule comparing the depreciation rates utilized by Big Rivers prior to and after the adoption of SFAS No. 143. The schedule should identify the assets corresponding to the affected depreciation rates.

e. SFAS No. 158, "Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans."

(1) The date that Big Rivers adopted the SFAS.

(2) The effect on the financial statements.

(3) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

54. Provide the following information concerning the costs for the preparation of this case:

a. A detailed schedule of expenses incurred to date for the following categories:

- (1) Accounting;
- (2) Engineering;
- (3) Legal;
- (4) Consultants; and
- (5) Other Expenses (Identify separately).

For each category, the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of contracts or other documentation that support charges incurred in the preparation of this case. Identify any costs incurred for this case that occurred during the base period.

b. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in (a) above, with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.

c. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in (a) above. Updates will be due when Big Rivers files its monthly financial statements with the Commission, through the month of the public hearing.

55. Concerning depreciation, provide the following information:

a. A copy of Big Rivers' most recent depreciation study. If no such study exists, provide a copy of Big Rivers' most recent depreciation schedule. The schedule should include a list of all facilities by account number, service life and accrual rate for each plant item, the methodology that supports the schedule, and the date the schedule was last updated.

b. Information for plotting depreciation guideline curves in accordance with RUS Bulletin 183-1 for the most recent 12 months for which information is available, separately for production plant and transmission plant as shown in Schedule 14.

56. Regarding demand-side management, conservation and energy efficiency programs, provide the following:

a. A list of all programs currently offered by Big Rivers and its member cooperatives.

b. The total cost incurred for these programs by Big Rivers in each of the three most recent calendar years.

c. The total demand and energy reductions realized through these programs in each of the three most recent calendar years.

d. The total cost for these programs included in the proposed forecasted test period and the expected demand and energy reductions to be realized therefrom.

57. To the extent not included in other responses, provide all workpapers, calculations, and assumptions Big Rivers used to develop its forecasted test period financial information.



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DATED JUN 10 2013

cc: Parties of Record

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Schedule 1b

Calculation of Capital Construction Project Slippage Factor

Source: Schedule 1a – Construction Projects

Years	Annual Actual Cost	Annual Original Budget	Variance in Dollars	Variance as Percent	Slippage Factor
Totals					
10 Year Average Slippage Factor (Mathematic Average of the Yearly Slippage Factors / 10 years)					

The Annual Actual Cost, Annual Original Budget, Variance in Dollars, and Variance as Percent are to be taken from Schedule 1a. Total all projects for a given year. The Slippage Factor is calculated by dividing the Annual Actual Cost by the Annual Original Budget. Calculate a Slippage Factor for each year and the Totals line. Carry Slippage Factor percentages to 3 decimal places.

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Schedule 2

Construction Projects
As of _____

Data: _____ Base Period _____ Forecasted Period _____
Type of Filing: _____ Original _____ Updated _____ Revised _____
Workpaper Reference No(s): _____

Line No. (A)	Project No. (B)	Description of Project (C)	Accumulated Costs				Estimated Physical Percent Completed (H)
			Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	
			\$	\$	\$	\$	

TOTAL

*Explain the nature of all other indirect costs in footnotes.

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Schedule 3

Construction Work in Progress – Percent Complete*
As of _____

Data: _____ Base Period _____ Forecasted Period _____
Type of Filing: _____ Original _____ Updated _____ Revised _____
Workpaper Reference No(s): _____

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (G/H)
					\$	\$	\$	

*Should be based on expenditures including AFUDC.

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Schedule 4

Gross Additions, Retirements, and Transfers
As of _____

Data: _____ Base Period _____ Forecasted Period
Type of Filing: _____ Original _____ Updated _____ Revised
Workpaper Reference No(s): _____

Line No.	Account No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Ending Balance
						Amount	Explanation of Transfers Other Accounts Involved	

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Schedule 5

Leased Property
As of _____

Data: _____ Base Period _____ Forecasted Period _____
Type of Filing: _____ Original _____ Updated _____ Revised _____
Workpaper Reference No(s): _____

Identification or Reference Number	Description of Type and Use of Property	Name of Lessee	Frequency of Payment	Amount of Lease Payment	Dollar Value Property Involved*	Explain Method of Capitalization
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*If not available, an estimate should be furnished.

Note: Include detailed workpapers supporting this analysis.

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Schedule 6

Schedule of Outstanding Long-Term Debt
AS of _____

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate ⁽¹⁾ (e)	Cost Rate at Issue ⁽²⁾ (f)	Cost Rate at Maturity ⁽³⁾ (g)	Bond Rating at Time of Issue ⁽⁴⁾ (h)	Type of Obligation (i)	Annualized Cost Col. (d) x Col. (g) (j)
Total Long-Term Debt and Annualized Cost										
Annualized Cost Rate [Total Col. (j) / Total Col. (d)]										

⁽¹⁾ Nominal Rate

⁽²⁾ Nominal Rate plus Discount or Premium Amortization

⁽³⁾ Nominal Rate plus Discount or Premium Amortization and Issuance Cost

⁽⁴⁾ Standard and Poor's, Moody, etc.

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Schedule 7

Schedule of Short-Term Debt
As of _____

Line No.	Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Rate (f)	Annualized Interest Cost Col. (f) x Col. (d) (g)
<p>Total Short-Term Debt</p> <p>Annualized Cost Rate [Total Col. (g) / Total Col. (d)]</p> <p>Actual Interest Paid or Accrued on Short-Term Debt During the Test Year [Report in Col. (g) of this Schedule]</p> <p>Average Short-Term Debt – Format 3, Schedule 2, Line 15 Col. (d) [Report in Col. (g) of this Schedule]</p> <p>Test-Year Interest Cost Rate [Actual Interest / Average Short-Term Debt] [Report in Col. (f) of this Schedule]</p>							

Note: In all instances where the Effective Interest Cost Rate is different from the Nominal Interest Rate, provide a calculation of the effective Interest Cost Rate in sufficient detail to show the items of costs that cause the difference.

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Schedule 9

Monthly Payroll Variance Analysis
As of _____

Type of Filing: ____ Original ____ Updated ____ Revised
Workpaper Reference No(s): _____

Date	Employee Group	Monthly Budget			Monthly Actual			Variance Percent		
		Reg.	OT	Total	Reg.	OT	Total	Reg.	OT	Total

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Schedule 10

Analysis of Professional Services Expenses
For the 12 Months Ended _____

Line No.	Item (a)	Rate Case (b)	Annual Audit (c)	Other (d)	Total (e)
1.	Legal				
2.	Engineering				
3.	Accounting				
4.	Other				
5.	Total				

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Schedule 11

Analysis of Advertising Expenses
(Including Account No. 913)
For the 12 Months Ended _____

Line No.	Item (a)	Sales or Promotional Advertising (b)	Institutional Advertising (c)	Conservation Advertising (d)	Rate Case (e)	Other (f)	Total (g)
1.	Newspaper						
2.	Magazines and Other						
3.	Television						
4.	Radio						
5.	Direct Mail						
6.	Sales Aids						
7.	Total						
8.	Amount Assigned to Kentucky Jurisdictional						

Note: Specify the purpose of the expenditures and the expected benefit to be derived.

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Schedule 12

Analysis of Account No. 930 – Miscellaneous General Expenses
For the 12 Months Ended _____

Line No.	Item (a)	Amount (b)
1.	Industry Association Dues	
2.	Stockholder and Debt Service Expenses	
3.	Institutional Advertising	
4.	Conservation Advertising	
5.	Rate Department Load Studies	
6.	Director's Fees and Expenses	
7.	Dues and Subscriptions	
8.	Miscellaneous	
9.	Total	
10.	Amount Assigned to Kentucky Jurisdictional	

Note: Include detailed workpapers supporting this analysis. Expenditures under \$500 are to be grouped by the classes shown on this Format.

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Schedule 13

Analysis of Account No. 426 – Other Income Deductions
For the 12 Months Ended _____

Line No.	Item (a)	Amount (b)
1.	Donations	
2.	Civic Activities	
3.	Political Activities	
4.	Other	
5.	Total	

Note: Include detailed workpapers supporting this analysis. Expenditures under \$500 are to be grouped by the classes shown on this Format.

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