

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

RECEIVED

In the Matter of Adjustment of Rates  
of Farmers Rural Electric Cooperative  
Corporation

Case No. 2016-00365

FEB 13 2017  
PUBLIC SERVICE  
COMMISSION

**APPLICANT'S RESPONSES TO**  
**SUPPLEMENTAL DATA REQUEST FOR INFORMATION**

The applicant, Farmers Rural Electric Cooperative Corporation, makes the following responses for the Supplemental Data Request Information, as follows:

1. The witnesses who are prepared to answer questions concerning each request are William T. Prather, Jennie Phelps and Lance C. Schafer.
2. William T. Prather, President & CEO of Farmers Rural Electric Cooperative Corporation, is the person supervising the preparation of the responses on behalf of the applicant.
3. The responses and exhibits are attached hereto and incorporated by reference herein.



---

David S. Samford  
GOSS SAMFORD, PLLC  
2365 Harrodsburg Road, Suite B325  
Lexington, KY 40504  
(859) 368-7740  
david@gosssamfordlaw.com

*Counsel for Farmers Rural  
Electric Cooperative Corporation*



Farmers Rural Electric Cooperative Corporation

504 S. Broadway, Glasgow, KY 42141 • P.O. Box 1298, Glasgow, KY 42142 • (270) 651-2191 • Fax (270) 651-7332

**COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION**

**In the Matter of Adjustment of Rates  
of Farmers Rural Electric Cooperative  
Corporation**

**Case No. 2016-00365**

**Responses to Supplemental Data Request for Information**

*Farmers RECC is an equal opportunity employer.*

[www.farmersrecc.com](http://www.farmersrecc.com)

A Touchstone Energy™ Cooperative 

**COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION**

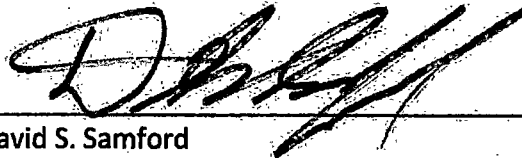
**In the Matter of Adjustment of Rates  
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*Counsel for Farmers Rural  
Electric Cooperative Corporation*

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of Adjustment of Rates  
of Farmers Rural Electric Cooperative  
Corporation

Case No. 2016-00365

AFFIDAVIT

The undersigned, William T. Prather, as President & CEO of Farmers Rural Electric Cooperative Corporation, being duly sworn, states that the responses herein are true and accurate to the best of his knowledge and belief formed after reasonable inquiry.


Dated: February 13, 2017

FARMERS RURAL ELECTRIC COOPERATIVE



WILLIAM T. PRATHER, PRESIDENT & CEO

Subscribed, sworn to, and acknowledged before me by William T. Prather, as President & CEO for Farmers Rural Electric Cooperative Corporation on behalf of said Corporation this 8<sup>th</sup> day of February, 2017.

  
Notary Public, Kentucky State At Large

ID: 514370

My Commission Expires: June 30<sup>th</sup>, 2018

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of Adjustment of Rates  
of Farmers Rural Electric Cooperative  
Corporation

Case No. 2016-00365

AFFIDAVIT

The undersigned, Jennie Phelps, Vice President, Finance & Accounting of Farmers Rural Electric Cooperative Corporation, being duly sworn, states that the responses herein are true and accurate to the best of her knowledge and belief formed after reasonable inquiry.

Dated: February 13, 2017

FARMERS RURAL ELECTRIC COOPERATIVE

  
\_\_\_\_\_  
JENNIE PHELPS

Subscribed, sworn to, and acknowledged before me by Jennie Phelps, Vice President, Finance & Accounting of Farmers Rural Electric Cooperative Corporation on behalf of said Corporation this 8<sup>th</sup> day of February, 2017.

  
\_\_\_\_\_  
Notary Public, Kentucky State At Large

ID: 514370

My Commission Expires: June 30<sup>th</sup>, 2018

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of Adjustment of Rates  
of Farmers Rural Electric Cooperative  
Corporation

Case No. 2016-00365

AFFIDAVIT

The undersigned, Lance C. Schafer, a Rate and Financial Analyst for Power System Engineering, Inc., being duly sworn, states that the responses herein are true and accurate to the best of his knowledge and belief formed after reasonable inquiry.

Dated: February 09, 2017

POWER SYSTEM ENGINEERING, INC



LANCE C. SCHAFER

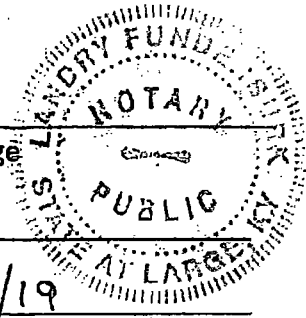
Subscribed, sworn to, and acknowledged before me by Lance C. Schafer, a Rate and Financial Analyst for Power System Engineering, Inc. on behalf of said Corporation this 9 day of February, 2017.



Notary Public, Kentucky State At Large

ID: 541185

My Commission Expires: 08/31/19



Farmers Rural Electric Cooperative Corporation  
Case No. 2016-00365  
Supplemental Data Request for Information

**First Data Request**

**Request 34.C.**

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

C. Updates of the actual costs incurred during the course of this proceeding, in the manner prescribed above.

**Response 34.C.**

A schedule is attached to this response, along with copies of invoices.

Farmers Rural Electric Cooperative Corp.  
Case No. 2016-000365  
Account 928.00 - Regulatory Commission Expense  
November 16, 2016- January 31, 2017

First Data Request  
Response 34.C.  
Page 2 of 17  
Witness: Jennie Phelps

ACCOUNT SOURCE	ITEM ID	DATE	CHECK	VENDOR	VENDOR NAME	DEBIT	CREDIT	DESCRIPTION	INVOICE NBR	
928.00	Accounts Payable	OSEM 05	11/29/16	40816	13176	POWER SYSTEM ENGINEERING INC	7,434.60	-	2016 RATE APPLICATION	9021444
928.00	Accounts Payable	ADMN 03	11/30/16	40758	1751	VISA	55.54	-	LUNCHEON MTG/RATE CASE/BP,JP,DS	SA00000000057799
928.00	Accounts Payable	OSEM 05	11/30/16	40820	13899	ADAIR PROGRESS 14-15	2,140.32	-	OFFICIAL RATE NOTICE ADS	SA00000000057843
928.00	Accounts Payable	OSEM 05	11/30/16	40809	12222	JOBE PUBLISHING INC	11,160.00	-	NOTICE/RATE CHANGE ADS	SA00000000057844
928.00	Accounts Payable	OSEM 05	12/12/16	40925	13176	POWER SYSTEM ENGINEERING INC	7,165.00	-	2016 RATE APPLICATION	9021660
928.00	Accounts Payable	OSEM 05	12/12/16	40931	13901	LARUE COUNTY HERALD NEWS	569.40	-	OFFICIAL NOTICE/RATE CHANGE	SA00000000057869
928.00	Accounts Payable	OSEM 05	12/12/16	40876	13708	GOSS SAMFORD PLLC	5,091.32	-	2016 RATE CASE	SA00000000057876
928.00	Accounts Payable	OSEM 05	12/12/16	40871	12712	ADKINS JAMES R	1,093.75	-	RATE CASE PREPARATION 2016-00365	SA00000000057880
928.00	Accounts Payable	OSEM 05	12/13/16	40882	14311	KENTUCKY CLASSIFIED NETWORK	1,345.50	-	OFFICIAL NOTICE/RATE CASE	SA00000000057883
928.00	Accounts Payable	OSEM 05	12/31/16	41111	12712	ADKINS JAMES R	375.00	-	RATE CASE PREPARATION 2016 00365	SA00000000057950
928.00	Accounts Payable	ADMN 02	12/31/16	41041	1751	VISA	5.92	-	RATE CSE INFO/CERTIFIED POSTAGE	SA00000000057962
928.00	Journal Entries	OSEM 05	12/31/16		13708	GOSS SAMFORD PLLC	4,735.82	-	ACCRUE INV/GOSS SAMFORD/RATE CAS	
928.00	Journal Entries	OSEM 05	12/31/16		13176	POWER SYSTEM ENGINEERING INC	1,927.50	-	ACCRUE PSE DEC INVOICE	
928.00	Journal Entries	OSEM 05	12/31/16			CAMPBELL, MYERS AND RUTLEDGE	595.00	-	ACCRUE INVOICE	
928.00	Journal Entries	OSEM 05	12/31/16			GREENSBURG RECORD-HERALD	2,361.84	-	ACCRUE NOV INVOICE	

Total Expenses Nov 16 - Dec 31, 2016 46,056.51  
Previous Expenses Remitted 63,376.99 *first data request, response 34, page 2 of 19*

**TOTAL \$ 109,433.50**



Page 3 of 17  
**RECEIVED**  
JAN 23 2017

Greensburg Record-Herald  
102 W Court St Greensburg KY 42743  
270-932-4381 fax: 270-932-4441

BY: .....

INVOICE

FARMERS RECC  
CAROLINE  
504 S BROADWAY  
GLASGOW KY 42141

Date	Description	Units	Debit	Credit
11/9,16,23	8 X 13 LEGAL NOTICE		2361.84	
			<b>BALANCE</b>	<b>2361.84</b>

1/23/17  
C. Pennington

OSEMOS 928.00 2361.84

# Campbell, Myers and Rutledge

410 South Broadway  
Glasgow, KY 42141  
270-651-2163

RECEIVED  
JAN 17 2017

FARMERS RURAL ELECTRIC COOP CORP  
504 S. BROADWAY  
GLASGOW, KY 42141

BY: .....

Invoice No. 26789  
Date 01/12/2017  
Client No. 71411

2014 and 2015 Unconsolidated Cash Flows per request \$ 595.00

Current Amount Due \$ 595.00

Date \_\_\_\_\_ Rec. By \_\_\_\_\_

Approved By \_\_\_\_\_ Totals Checked \_\_\_\_\_

Use Tax \_\_\_\_\_

Item ID	Acct.	Amt.
DSEM 05	928.00	

Rate Case

A 1-1/2% FINANCE CHARGE will be made on all balances over 30 days and this is an ANNUAL PERCENTAGE OF 18%.  
CAMPBELL, MYERS & RUTLEDGE



Power System Engineering, Inc.

Full Service Consulting

Please remit payment to: 1532 W. Broadway  
Madison, WI 53713  
866-825-8895  
www.powersystem.org

INVOICE

FARMERS RECC  
ATTN: BILL PRATHER  
504 SOUTH BROADWAY  
GLASGOW, KY 42141

January 23, 2017  
Work Order: KY0021606  
Invoice No: 9022121

SUBJECT: Farmers 2016 Rate Application

The following charges are for consulting services rendered in December 2016 related to the 2016 Rate Application. This included responding to Staff data requests.

- Macke, Richard 12/1/16  
DR review and discussions. Discussion with Staff regarding deficiency letter.
- Macke, Richard 12/5/16  
clean up COS model for submittal to PSC.
- Schafer, Lance C 11/28/16  
Modifying our TIER/DSC, ratio exhibit to comply.  
KPSC Deficiency letter - looking for the cause.  
looking through Jim's other filings for examples  
double checking revreq/cos to make sure I've taken out all references to Jim.
- Schafer, Lance C 11/30/16  
DR aid on Farmers
- Schafer, Lance C 12/1/16  
Farmers DR review with Jim here in the KY office (Jim came).  
Jim was here until almost 5pm, arrived around 10.
- Schafer, Lance C 12/2/16  
Farmers - changing files now that DR went through.  
emails to jim/jennie post deficiency letter resolution.  
Farmers - reverting revreq back to pre-deficiency status,  
cleaning the file  
Finished Farmers

Professional Consulting Labor

\$1,927.50

AMOUNT DUE THIS INVOICE **\$1,927.50 USD**

Purchaser is responsible for all sales, use or excise taxes. Any such taxes not included in this invoice may be invoiced at a later date. Payment due upon receipt, a 1.5% per month charge will be applied to amounts not paid within 30 days.



Attorneys at Law

RECEIVED  
JAN 10 2017

BY: ..... David S. Samford  
david@gosssamfordlaw.com  
(859) 368-7740

January 5, 2017

Mr. Bill Prather  
Farmers RECC  
504 South Broadway  
P.O. Box 1298  
Glasgow, KY 42141-1298

DEC 08 2016

Re: Invoice for December 1, 2016 to December 31, 2016

Dear Bill:

Please find enclosed the invoice for legal services performed by Goss Samford, PLLC on behalf of Farmers RECC for the period from December 1, 2016 to December 31, 2016. Please remit payment for the amount due within thirty days of today's date. A summary of the amount due and owing, by matter, is as follows:

<u>Matter Description</u>	<u>Amount</u>
2016 Rate Case – current fees	\$4,735.82
<b>TOTAL:</b>	<hr/> \$4,735.82

ML  
RP

Should you have any questions, please contact me at your convenience. Once again, it is a privilege to represent Farmers RECC and we thank you for allowing us the opportunity to work with you.

Sincerely,

David S. Samford

accrued in  
December

Enclosure

13176



Full Service Consultants

RECEIVED  
NOV 21 2016

Please remit payment to: 1532 W. Broadway  
Madison, WI 53713  
866-825-8895  
www.powersystem.org

BY: ..... INVOICE

FARMERS RECC  
ATTN: BILL PRATHER  
504 SOUTH BRAODWAY  
GLASGOW, KY 42141

November 15, 2016  
Work Order: KY0021606  
Invoice No: 9021444

SUBJECT: Farmers 2016 Rate Application

The following charges are for consulting services rendered in October 2016 related to the 2016 Rate Application. This included work to prepare for the filing including testimony, exhibits and work papers.

Professional Consulting Labor	53.00 hrs.	\$7,305.00
Travel Expense		\$129.60
Reimbursable Expenses		\$129.60

AMOUNT DUE THIS INVOICE \$7,434.60 USD ✓

*(Handwritten initials)*

Date 11/16 Rec. By PB  
 Approved By \_\_\_\_\_ Totals Checked \_\_\_\_\_  
 Use Tax \_\_\_\_\_  
 Item ID 92505 Acct. 92505 Amt. \_\_\_\_\_

Purchaser is responsible for all sales, use or excise taxes. Any such taxes not included in this invoice may be invoiced at a later date. Payment due upon receipt, a 1.5% per month charge will be applied to amounts not paid within 30 days.



A Touchstone Energy® Cooperative 

### EXPENSE VOUCHER

For William T. Prather

Month/Yr Dec-16

DATE	NATURE OF BUSINESS	ROOM CHGS	MEALS	TRANSP.	OTHER	TOTAL	ACCT. USE ONLY
02/02/17	Rate Case Information - Certified Mail/Postage				\$ 5.92	\$ 5.92	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
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						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
<b>GRAND TOTALS</b>		\$ -	\$ -	\$ -	\$ 5.92	\$ 5.92	

Grand Total **\$ 5.92**

Notes: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Always state in NATURE OF BUSINESS column the reason for the expenses incurred.

Amount of Advance \$ \_\_\_\_\_

(Amount Returned)/Bal. Due \$ 5.92

Include proper documentation (RECEIPTS) of all expenses and attach to voucher.

Signature William T. Prather

I certify that these expenses were incurred by me in the course of authorized Cooperative business.

If any portion of expenditures, such as meals, is for someone else, include the mes(s) of person(s) either in the NATURE OF BUSINESS column or on the proprite receipt.

Approved William T. Prather  
 Vice President or CEO

All vouchers will require Vice President or President & CEO's approval, as appropriate

12/7/12

INVOICE FOR SERVICES RENDERED

BY: .....

James R. Adkins  
2189 Roswerll Dr  
Lexington, KY 40513-1811

December 31, 2016

Mr. William Prather  
President & DEO  
Farmers RECC  
Box 1298  
Glasgow, KY 42141-1298

COPY

RATE CASE PREPARATION ACTIVITIES - CASE NO: 2016-00365

Week of	Description	Hours	Mileage
Dec 1	Preparation & review of responses PSC-1 Data Request	2.75	
Dec 2	Review of responses to PSC-1 Data Request	0.25	
<p>Date <u>12/16</u> Rec. By <u>RB</u></p> <p>Approved By _____ Totals Checked _____</p> <p>Use Tax _____</p> <p>Item ID <u>05925</u> Acct. <u>925</u> Amt. _____</p> <p><i>OK to pay</i> <i>JSP</i></p> <p><b>RATE CASE</b></p>			
<b>TOTAL HOURS AND MILEAGE</b>		<b>3.00</b>	<b>0.0</b>
<b>RATE</b>		<b>\$ 125.00</b>	<b>\$ 0.535</b>
<b>TOTALS</b>		<b>\$ 375.00</b>	<b>\$ -</b>
<b>AMOUNT OF INVOICE</b>			<b>\$ 375.00</b>

*James R. Adkins*

A DISABLED AMERICAN COMBAT VETERAN OWNED SERVICE

- Anderson News • Casey County News • Central Kentucky News Journal
- Cynthiana Democrat • Grant County News • Grayson County Record
- Henry County Local • Kentucky Standard • LaRue County Herald News
- Lebanon Enterprise • Springfield Sun • News Democrat
- The Gold Standard • The News-Enterprise • News-Herald • Oldham Era
- Pioneer News • Sentinel-News • Spencer Magnet • Trimble Banner



408 W. Dixie Ave. Elizabethtown, KY 42701

www.KentuckyClassifiedNetwork.com

**COPY**

**STATEMENT**

**Farmers RECC**  
**Attn: Dir. of Member & Public Communications**  
**504 S. Broadway**  
**Glasgow KY 42141**

Billing Date:	<b>11/30/16</b>
Customer Number:	<b>13774731</b>
Page:	<b>1</b>

DATE	TYPE	ORDER #	PO #	REF #	DESCRIPTION	# INS	DEPTH	AMOUNT
11/24/16	INV	14346556	Official Notice-R	15128756	Farmers RECC Official Notice 106 AD # 0 The Grayson County Recor 11/10/16 - 11/24/16	3	19.50	1,345.50
		Date <u>12/13/16</u>		Rec. By <u>RB</u>				
		Approved By <u>G. Pennington</u>		Totals Checked				
		Use Tax						
		Item ID	Acc:	Amt.				
		<u>05EM05</u>	<u>928.00</u>	<u>1345.50</u>				
ACCOUNTS RECEIVABLE				CURRENT	31-90	61-90	90-120	Over 120
AGING				1,345.50	0.00	0.00	0.00	0.00

RECEIVED  
 DEC 07 2016

BY: .....

Please detach and return this portion with payment. To ensure proper credit to your account, please write your customer number on your check and make checks payable to Kentucky Classified Network. If you have any questions about your account, please contact 1-866-769-4237. To pay by credit/debit card call accounts receivable at 1-800-653-6345.

Billing Date	<b>11/30/16</b>
Customer Number	<b>13774731</b>
PLEASE PAY:	<b>1,345.50</b>

**KENTUCKY CLASSIFIED NETWORK**  
**Attn: Accounts Receivable**  
**408 W. Dixie Ave**  
**Elizabethtown, KY 42701**

**Farmers RECC**  
**Attn: Dir. of Member & Public Communications**  
**504 S. Broadway**  
**Glasgow KY 42141**



12712

INVOICE FOR SERVICES RENDERED

BY: .....

James R. Adkins  
2189 Roswerll Dr  
Lexington, KY 40513-1811

December 2, 2016

Mr. William Prather  
President & DEO  
Farmers RECC  
Box 1298  
Glasgow, KY 42141-1298

RATE CASE PREPARATION ACTIVITIES - CASE NO: 2016-00365

Week of	Description	Hours	Mileage
Nov 2	Testimony Developed	1.25	
Nov 3	Review Testimony	1.25	
Nov 4	Correct Testimony	0.5	
Nov 7	Review Material for Filing	0.75	
Nov 20	PSC-1 DR Questions Review	2.5	
Nov 22	Preparation of Responses to PSC-1 DR	2.5	
Date <u>12/16</u> Rec. By <u>RB</u> Approved By _____ Totals Checked _____ Use Tax _____ Item ID <u>05</u> Acct. <u>92800</u> Amt. _____			
<b>TOTAL HOURS AND MILEAGE</b> <b>RATE</b> <b>TOTALS</b> <b>AMOUNT OF INVOICE</b>		<b>8.75</b> <b>\$ 125.00</b> <b>\$ 1,093.75</b>	<b>0.0</b> <b>\$ 0.55</b> <b>\$ -</b> <b>\$ 1,093.75</b>

OK  
pp

*James R. Adkins*

COPY



Attorneys at Law

David S. Samford  
david@gosssamfordlaw.com  
(859) 368-7740

December 5, 2016

RECEIVED  
DEC 08 2016

BY: .....

Mr. Bill Prather  
Farmers RECC  
504 South Broadway  
P.O. Box 1298  
Glasgow, KY 42141-1298

Re: Invoice for November 1, 2016 to November 30, 2016

COPY

Dear Bill:

Please find enclosed the invoice for legal services performed by Goss Samford, PLLC on behalf of Farmers RECC for the period from November 1, 2016 to November 30, 2016. Please remit payment for the amounts due within thirty days of today's date. A summary of the amounts due and owing, by matter, are as follows:

<u>Matter Description</u>	<u>Amount</u>	
2016 Rate Case – current fees	\$5,091.32	✓ — Rate case
Cave City Franchise – current fees	\$814.08	— Franchise Fee for Cave City.
<b>TOTAL:</b>	<b>\$5,905.40</b>	✓

Should you have any questions, please contact me at your convenience. Once again, it is a privilege to represent Farmers RECC and we thank you for allowing us the opportunity to work with you.

Date 12/16 Rec. By PB

Approved By \_\_\_\_\_ Totals Checked \_\_\_\_\_


Sincerely,

Use Tax \_\_\_\_\_

David S. Samford

Item ID	Acct.	Amt.
05em	92800	5091.32
	92300	814.08
		<u>5905.40</u>

Enclosure

 <p>LARUE COUNTY HERALD NEWS 40 SHAWNEE DR HODGENVILLE, KY 42748</p>	BILLING PERIOD		ADVERTISER/CLIENT NAME	
	NOVEMBER 2016		FARMERS RECC	
	TOTAL DUE	TERMS OF PAYMENT		
	569.40	PAYMENT DUE BY 12/30		
CURRENT MONTH	30 DAYS	60 DAYS	90 DAYS	
569.40	.00	.00	.00	

**ADVERTISING INVOICE**

BILLED ACCOUNT NAME & ADDRESS	REMITTANCE ADDRESS
FARMERS RECC CARALYNE WRIGHT P O BOX 1298 GLASGOW, KY 42142	LARUE COUNTY HERALD NEWS LANDMARK COMM. NEWSPAPERS PO BOX 1118 SHELBYVILLE, KY 40066-1118

PAGE #	BILLING DATE	BILLED ACCOUNT NUMBER	CLIENT	Change of address? Please mark changes above.	AMOUNT PAID \$
1	11/30/2016	29-016757			

**PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT**  
 PLEASE MAIL PAYMENTS DIRECTLY TO THE "REMITTANCE" ADDRESS  
 ABOVE AND INCLUDE YOUR 9-DIGIT CUSTOMER NUMBER ON YOUR CHECK  
 OR USE THE TEAR OFF REMITTANCE WITH THE ENCLOSED ENVELOPE.

DATE	REF	DESCRIPTION-COMMENTS	SIZE	RATE	GROSS AMOUNT	DISCOUNT	NET AMOUNT
11/09		INVOICE 201611					
11/16		OFFICIAL NOTICE	4 X 6.50	6.80	189.80	.00	189.80
11/23		OFFICIAL NOTICE	4 X 6.50	6.80	189.80	.00	189.80
		OFFICIAL NOTICE	4 X 6.50	6.80	189.80	.00	189.80
		TOTAL LARUE COUNTY HERALD NEWS			569.40	.00	569.40
		CURRENT MONTH DUE			569.40		569.40

Date 12/9/16 Rec. By YB

Approved By C. Pennington Totals Checked \_\_\_\_\_

Use Tax \_\_\_\_\_

Item ID 05em05 Acct: 928.00 Amt: 569.40

RECEIVED  
DEC 08 2016

BY: .....

COPY

TOTAL DUE INCLUDING PAST DUE AMOUNTS AND PREPAYMENTS	569.40	.00	569.40
--	--------	-----	--------

**STATEMENT OF ACCOUNT** IF TOTAL PAYMENT IS NOT RECEIVED BY DUE DATE, A SERVICE CHARGE OF 1.5% PER MONTH ( 18% APR) WILL BE IMPOSED.

CURRENT MONTH	30 DAYS	60 DAYS	90 DAYS	GROSS AMOUNT DUE	TOTAL DUE
569.40	.00	.00	.00	569.40	569.40

FOR BILLING QUESTIONS LARUE CO HERALD NEWS, 40 SHAWNEE DR, HODGENVILLE, KY 42748  
 PLEASE CONTACT: 270-358-3118

ADVERTISER INFORMATION				
BILLING PERIOD	BILLED ACCOUNT NUMBER	CLIENT	ADVERTISER/CLIENT NAME	
NOVEMBER 2016	29-016757		FARMERS RECC	
YEAR TO DATE DOLLARS	CONTRACT EXPIRATION	CONTRACT REQUIREMENTS	CONTRACT CURRENT MONTH	CONTRACT CUMULATIVE
569.40				

13174



Power System Engineering, Inc.

Full Service Consultants

DEC 09 2016

BY: .....

Please remit payment to: 1532 W. Broadway  
Madison, WI 53713  
866-825-8895  
www.powersystem.org

INVOICE

FARMERS RECC  
ATTN: BILL PRATHER  
504 SOUTH BROADWAY  
GLASGOW, KY 42141

December 02, 2016  
Work Order: KY0021606  
Invoice No: 9021660

COPY

SUBJECT: Farmers 2016 Rate Application

The following charges are for consulting services rendered in November 2016 related to the 2016 Rate Application. This included finalizing the filing including testimony, exhibits and work papers, and work on responding to the first set of Data Requests.

Professional Consulting Labor -44.50 hrs. \$7,165.00

AMOUNT DUE THIS INVOICE \$7,165.00 USD ✓

Handwritten initials in a circle

Prior Invoices Due for Payment

Invoice No.	Invoice Date	Days Old	Invoice Amount	Received	Balance
9021444	11/15/2016	17	\$7,434.60	\$ .00	\$7,434.60
					<u>\$7,434.60</u>

Date 12/16 Rec. By RB

Approved By \_\_\_\_\_ Totals Checked \_\_\_\_\_

Use Tax \_\_\_\_\_

Item ID 92500 Acct. 92500 Amt. \_\_\_\_\_

Purchaser is responsible for all sales, use or excise taxes. Any such taxes not included in this invoice may be invoiced at a later date. Payment due upon receipt, a 1.5% per month charge will be applied to amounts not paid within 30 days.



Barren County Progress  
 Butler County Banner  
 Edmonson County Gimlet  
 Edmonson Herald-News  
 Hart County News-Herald  
 Monroe County Citizen

570 S. Dixie Street  
 Horse Cave, KY 42749

For Billing Inquiries  
 Contact (270) 786-2676  
 Fax (270) 786-4470  
 www.jobeforkentucky.com

CUSTOMER:

Farmers RECC  
 PO Box 1298  
 504 S Broadway  
 Glasgow, KY 42142-1298

DATE:

11/30/2016

TS

**COPY**

Please remit to:  
 P.O. Box 546  
 Cave City, KY 42127

We accept



DATE OF SERVICES	DESCRIPTION	EACH	TOTAL
11/09,10/2016	120" ad (Edm H-N, N-H, Prog) -- Notice/Rate Change (+Edmonson News)	930.00	\$ 3,720.00
11/16,17/2016	120" ad (Edm H-N, N-H, Prog) -- Notice/Rate Change (+Edmonson News)	930.00	3,720.00
11/23,24/2016	120" ad (Edm H-N, N-H, Prog) -- Notice/Rate Change (+Edmonson News)	930.00	3,720.00
<b>Thank you!</b>		<b>AMOUNT DUE</b>	<b>\$ 11,160.00</b>

**RECEIVED**  
 DEC 05 2016

Date 12/16/16 Rec. By PB

Approved By C. Remington Totals Checked \_\_\_\_\_

Use Tax \_\_\_\_\_

Item ID 05Em05 Acct. 928.00 Amt. \$11,160.00

BY: \_\_\_\_\_

Because JPI has already paid all expenses associated with providing you with our service we require a prompt payment. Full payment is due at this time.  
 A 1.5% service charge or \$3 minimum re-billing fee will be added to all past due accounts.

PLEASE DETACH AND RETURN WITH REMITTANCE TO:  
**JOBE PUBLISHING INC.**

PO Box 546 Cave City, KY 42127 (270) 786-2676

CUSTOMER: Farmers RECC

AMOUNT PAID: \$ \_\_\_\_\_

13899

# STATEMENT

ADAIR PROGRESS 16-17  
ADAIR RUSSELL CASEY SHOPPERS  
PO BOX 595  
COLUMBIA, KY 42728

(270)384-6471 FX:(270)384-6474

Account No.	Date
FARM RECC	11/30/16

Total Amount Due
2,140.32

Amount Remitted
\$

FARMERS RECC  
504 S BROADWAY  
GLASGOW, KY 42141

# COPY

Please cut at dotted line and return with your payment

Date	Invoice No.	Description	Charges	Payments	Balance
11/01/16		OPENING BALANCE			0.00
11/10/16	AP8X14AB	OFFICIAL NOTICE 8X14	713.44		713.44
11/17/16	AP8X14AB	OFFICIAL NOTICE 8X14	713.44		1,426.88
11/23/16	AP8X14AB	OFFICIAL NOTICE 8X14	713.44		2,140.32
Date <u>12/16/16</u>		Rec. By <u>PB</u>	<b>RECEIVED</b> <b>DEC 01 2016</b> BY: .....		
Approved By <u>C Pennington</u>		Totals Checked			
Use Tax					
Item ID	Acct.	Amt.			
05EM05	928.00	2140.32			
ENDING BALANCE					2,140.32



Current	31 - 60	61 - 90	90+	Total Amount Due
2,140.32	0.00	0.00	0.00	2,140.32

SERAFINI  
243 W. Broadway  
Frankfort, KY 40601  
502-875-5599

27 SHEENA R

Tbl 62/1 Chk 3746 Gst 3  
Nov15'16 12:03PM

EAT IN

1 PIMENTO BURGER 12.00  
FRIES  
2 LN HOTBROWN 24.00  
1 COFFEE 2.95  
1 ICED TEA 2.95  
1 SFT. DRINK 2.95

SUBTOTAL 44.85  
TAX 2.69  
12:46PM TOTAL 47.54

THANK YOU  
FOR DINING  
WITH US

SERAFINI  
243 W. Broadway  
Frankfort, KY 40601  
502-875-5599

Date: Nov15'16 12:46PM  
Card Type: VISA  
Acct #: XXXXXXXXXXXXX0160  
Card Entry: SWIPED  
Trans Type: PURCHASE  
Auth Code: 006016  
Check: 3746  
Table: 62/1  
Server: 27 SHEENA R

Subtotal: 47.54

TIP 8.00

TOTAL \$55.54

X  
I AGREE TO PAY THE ABOVE TOTAL  
AMOUNT ACCORDING TO CARD ISSUER  
AGREEMENT.

\*\*\*\*\*CUSTOMER COPY\*\*\*\*\*

Bill } Lunch - Meeting  
Jennie } with Attorney  
David Sampson } Dinner on next call.

Farmers Rural Electric Cooperative Corporation  
Case No. 2016-00365  
Supplemental Data Request for Information

**Second Data Request**

**Request 3.**

Refer to the application, paragraph 17, which states that Farmers' determination of its revenue requirement based on net investment rate base, return on capitalization, interest coverage, debt service coverage or operating ratio, with supporting schedules, is shown in Exhibit J. Also refer to the response to Commission Staff's First Request for Information ("Staff's First Request"), Items 2 and 3. Provide the other information referenced in the paragraph 17 of the application for 2016 when it becomes available.

**Response 3.**

A schedule is attached to this response.



Farmers Rural Electric Cooperative Corporation  
Case No. 2016-00365  
Computation of Rate of Return  
December 31, 2015

<u>Line</u> <u>No.</u>		<u>2016</u>
1	Patronage Capital or Margins	\$ 2,964,217
2		
3	G&T capital credits	\$ 2,383,669
4		
5	Interest on long-term debt	\$ 1,761,080
6		
7	Total [line 1 - line 3 + line 5]	\$ 2,341,628
8		
9	<b>Net rate base</b>	\$ 66,006,745
10		
11	Rate of return [line 7 / line 9]	3.55%
12		
13	<b>Total Capitalization (w/o G&amp;T patronage capital)</b>	\$ 68,386,093
14		
15	Rate of return [line 7 / line 13]	3.42%

Farmers Rural Electric Cooperative Corporation  
Case No. 2016-00365  
Determination of Rate Base  
December 31, 2015

<u>Line</u> <u>No.</u>		<u>2016</u>
1	Gross rate base:	
2		
3	Total Utility Plant	\$ 91,067,598
4	Material and supplies	\$ 873,818
5	(13-month average for test year)	
6	Prepayments	\$ 286,848
7	(13-month average for test year)	
8	Working capital:	
9	12.5% of operating expense	
10	less cost of power	\$ 968,434
11		
12		\$ 93,196,698
13	Deductions from rate base:	
14	Accumulated depreciation	\$ 26,855,614
15	Other Deferred Credits	\$ 334,339
16		
17	Net rate base	\$ 66,006,745

**Farmers Rural Electric Cooperative Corporation**  
**Case No. 2016-00365**  
**Computation of Historical Rate of Return**  
**December 31, 2015**

<u>Line</u> <u>No.</u>		2016
1	Patronage Capital or Margins	\$2,964,217
2	Interest on long-term debt	\$1,761,080
3	Total	\$4,725,297
4		
5	Net rate base	\$66,006,745
6		
7	<b>Rate of return [line 3 / line 5]</b>	<u>7.16%</u>
8		
9	Return excluding G&T	
10	patronage dividends:	
11		2016
12		
13	Patronage Capital or Margins	\$2,964,217
14	Generation and Transmission Capital Credits	\$2,372,445
15	Interest on long-term debt	\$1,761,080
16	Total	\$2,352,852
17		
18	Net rate base	\$66,006,745
19		
20	<b>Rate of return, excluding G&amp;T [line 16 / line 18]</b>	<u>3.56%</u>

**Farmers Rural Electric Cooperative Corporation**  
**Case No. 2016-00365**  
**Determination of Historical Rate Base**  
**December 31, 2015**

<u>Line No.</u>		<b>2016</b>
1	<b>Gross rate base:</b>	
2	Total Utility Plant	\$91,067,598
3	Material and supplies (13 mo. ave test year)	\$873,818
4	Prepayments (13 mo. ave test year)	\$286,848
5	Working capital:	
6	12.5% of operating expense	
7	less cost of power	\$968,434
8		<u>\$93,196,698</u>
9		
10	<b>Deductions from rate base:</b>	
11	Accumulated depreciation	\$26,855,614
12	Other Deferred Credits	\$334,339

**Farmers Rural Electric Cooperative Corporation**  
**Case No. 2016-00365**  
**TIER and DSC Calculations**  
**December 31, 2015**

<b>Line</b>		<b>2016</b>
<b><u>No.</u></b>		
1	<b>TIER:</b>	
2		
3	Margins (After Interest on LT Debt), excluding G&T CCs	\$580,548
4	Interest on long term debt	\$1,761,080
5		
6	TIER [(line 3 + line 4) / line 4]	1.33
7		
8		
9	<b>DSC:</b>	
10		
11	Margins (After Interest on LT Debt), excluding G&T CCs	\$580,548
12	Depreciation expense	\$2,828,722
13	Interest on long term debt	\$1,761,080
14	Principal payment on	
15	long term debt	\$2,208,693
16		
17	DSC	1.30
18		
19		
20	DSC = (Margins + depreciation + interest)	
	/ (interest + principal payments)	

**Farmers Rural Electric Cooperative Corporation**  
**Case No. 2016-00365**  
**Historical TIER and DSC Calculations**  
**December 31, 2015**

<b>Line No.</b>	<b><u>TIER calculations:</u></b>	<b>2016</b>
1	Margins, excluding G&T capital credits	\$580,548
2	Interest on long term debt	\$1,761,080
3	<b>TIER</b> , excluding G&T capital credits	1.33
4		
5	Margins, including G&T capital credits	\$2,964,217
6	Interest on long term debt	\$1,761,080
7	<b>TIER</b>	2.68
8		
9	<b><u>DSC calculations:</u></b>	
10	<b>DSC = ((Margins + depreciation + interest) / (interest + principal payments))</b>	
11		
12	Margins, excluding G&T capital credits	\$580,548
13	Depreciation expense	\$2,828,722
14	Interest on long term debt	\$1,761,080
15	Principal payment on long term debt	\$2,208,693
16	<b>DSC</b> , excluding G&T capital credits	<u>1.30</u>
17		
18	Margins, including G&T capital credits	\$2,964,217
19	Depreciation expense	\$2,828,722
20	Interest on long term debt	\$1,761,080
21	Principal payment on long term debt	\$2,208,693
22	<b>DSC</b>	<u>1.90</u>

Farmers Rural Electric Cooperative Corporation  
Case No. 2016-00365  
Supplemental Data Request for Information

**Second Data Request**

**Request 8.D.**

Refer to the Application, Exhibit G, the Direct Testimony of William T. Prather (“Prather Testimony”); Pages 2 and 3, which discuss the primary increases in costs, including the cost of the vegetation management plan.

- D. Provide a schedule showing the breakdown of the 2016 vegetation management expenditures when it becomes available.

**Response 8.D.**

A schedule is attached to this response.

**Farmers RECC  
History of R-O-W Expenses**

Second Data Request  
Response 8.D.  
Page 2 of 2  
Witness: William T. Prather

Year:	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
Circuit & Hourly Work	952,754	875,658	638,989	1,345,506	847,120	828,661	699,624
New Construction	13,976	33,748	31,655	55,931	185,031	73,808	167,075
Herbicide	-	76,198	61,685	64,656	62,946	77,165	158,057
<b>TOTAL</b>	<b>\$ 966,731</b>	<b>\$ 985,604</b>	<b>\$ 732,328</b>	<b>\$ 1,466,093</b>	<b>\$ 1,095,097</b>	<b>\$ 979,634</b>	<b>\$ 1,024,756</b>



Farmers Rural Electric Cooperative Corporation  
Case No. 2016-00365  
Supplemental Data Request for Information

**Second Data Request**

**Request 11.**

Provide Farmers' current nepotism policy and indicate when it was most recently changed.

**Response 11.**

A copy of Farmers' nepotism policy is attached to this response. The Board of Directors approved the policy on January 19, 2017.

FARMERS RURAL ELECTRIC COOPERATIVE CORPORATION

POLICY NO. 163

NEPOTISM

I. OBJECTIVE

To establish an understanding between management, directors and employees in regard to the employment of members of their immediate family with the Cooperative.

II. POLICY CONTENT

A. The following definitions apply when used in this policy:

1. "Immediate family" shall mean any person who is a close relative. A "close relative" is defined as follows: spouse; parent, grandparent or great-grandparent; parent, grandparent or great-grandparent of a spouse; child, grandchild or great-grandchild; child, grandchild or great-grandchild of a spouse; son-in-law or daughter-in-law; brother or sister; brother-in-law or sister-in-law; uncle or aunt; uncle or aunt of a spouse; nephew or niece; nephew or niece of a spouse. The relationships referred to herein include blood relationships of either the whole or half blood without regard to legitimacy, relationship of parent and child by adoption, and relationship of step-parent and step-child.

"Immediate Family" shall also include persons cohabitating in the same dwelling, regardless of their marriage or blood relationships or are otherwise involved in a dating or other non-platonic relationship.

2. "Policy position" shall mean the positions of President and Chief Executive Officer, Vice-President and Department Manager.
3. "Supervisory relationship" shall mean the relationship that exists between any management or supervisory position and any position for which that management or supervisory position is responsible.
4. "Undue hardship" shall mean any circumstances that would negatively affect the financial, efficient operation of or other day-to-day concerns of the Cooperative.

B. No member of the immediate family of: 1) a director or 2) an employee holding a policy position, shall be eligible to be newly hired by the Cooperative after the date of the initial adoption of this policy of January 19, 2017.

While employment of members of the immediate family of employees who are not in policy positions is not prohibited, it shall be discouraged.

FARMERS RURAL ELECTRIC COOPERATIVE CORPORATION

POLICY NO. 163

NEPOTISM

- C. In the event that two Cooperative employees become immediate family (as defined in "A" above), they shall not 1) work in a position that has a supervisory relationship to each other, or that is within the chain-of-command of that position, or 2) be in positions that might compromise the normal accountability and confidentiality that is required in conducting the on-going business of the Cooperative.

Employees have the burden of responsibility to resolve potential problems in this area with management, prior to the establishment of a relationship that would constitute an immediate family member as that term is defined in "A". Should such a relationship exist, an effort will be made to re-assign employees to eliminate such supervisory relationship, in so far as the reassignment does not impose an undue hardship on the Cooperative. If an acceptable solution cannot be implemented, then one of the affected employees may have to terminate employment. In the event that termination is the only solution, and the affected employees cannot decide which of them will terminate, then the employee with the least seniority shall have employment terminated.

- E. If a member of an employee's immediate family is also a Cooperative employee, then only one of them can hold a policy position.

If two employees in policy positions become so related, as members of the immediate family, an effort will be made to re-assign one or both of them provided the reassignment does not impose undue hardship on the Cooperative. If no suitable resolution can be accomplished, then one of the affected employees may be required to terminate employment. If the affected employees cannot decide which of them will terminate, the employee with the least seniority shall have employment terminated.

III. RESPONSIBILITY

It is the responsibility of each Policy Position Employee involved in the hiring process to determine any potential policy conflicts with prospective applicants, and to comply with the provisions of this policy. All employees are responsible for informing their department head if they are in relationship that might be contrary to this Policy.

Farmers Rural Electric Cooperative Corporation  
Case No. 2016-00365  
Supplemental Data Request for Information

**Second Data Request**

**Request 14.**

Provide a copy of the 2016 financial statements when they become available.

**Response 14.**

A copy of the 2016 financials are attached to this response. These financials are based on unaudited results.

Witness:  
Phelps

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0572-0032. The time required to complete this information collection is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

UNITED STATES DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE	BORROWER DESIGNATION KY0034
FINANCIAL AND OPERATING REPORT ELECTRIC DISTRIBUTION	PERIOD ENDED December, 2016
INSTRUCTIONS - See help in the online application.	BORROWER NAME Farmers Rural Electric Cooperative Corporation

This information is analyzed and used to determine the submitter's financial situation and feasibility for loans and guarantees. You are required by contract and applicable regulations to provide the information. The information provided is subject to the Freedom of Information Act (5 U.S.C. 552)

**CERTIFICATION**

We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.

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

ALL INSURANCE REQUIRED BY PART 1788 OF 7 CFR CHAPTER XVII, RUS, WAS IN FORCE DURING THE REPORTING PERIOD AND RENEWALS HAVE BEEN OBTAINED FOR ALL POLICIES DURING THE PERIOD COVERED BY THIS REPORT PURSUANT TO PART 1718 OF 7 CFR CHAPTER XVII

(check one of the following)

All of the obligations under the RUS loan documents have been fulfilled in all material respects.

There has been a default in the fulfillment of the obligations under the RUS loan documents. Said default(s) is/are specifically described in Part D of this report.

*William J. Patton*

2-9-17  
DATE

**PART A. STATEMENT OF OPERATIONS**

ITEM	YEAR-TO-DATE			
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	THIS MONTH (d)
1. Operating Revenue and Patronage Capital	49,472,781	49,660,489	50,279,202	4,683,794
2. Power Production Expense	0	0	0	0
3. Cost of Purchased Power	36,226,666	36,337,396	36,340,989	3,572,735
4. Transmission Expense	0	0	0	0
5. Regional Market Expense	0	0	0	0
6. Distribution Expense - Operation	1,740,525	1,760,671	1,770,407	167,021
7. Distribution Expense - Maintenance	2,969,616	2,829,338	3,152,407	156,116
8. Customer Accounts Expense	1,108,315	1,056,438	1,127,352	86,850
9. Customer Service and Informational Expense	121,986	202,038	120,188	14,883
10. Sales Expense	0	0	0	0
11. Administrative and General Expense	2,147,127	1,898,987	2,131,288	174,204
12. Total Operation & Maintenance Expense (2 thru 11)	44,314,235	44,084,868	44,642,631	4,171,809
13. Depreciation and Amortization Expense	2,744,248	2,828,722	2,936,202	239,707
14. Tax Expense - Property & Gross Receipts	597,804	626,774	598,800	48,174
15. Tax Expense - Other	64,482	62,767	65,652	5,046
16. Interest on Long-Term Debt	1,769,176	1,761,080	1,801,860	172,464
17. Interest Charged to Construction - Credit	0	0	0	0
18. Interest Expense - Other	11,144	13,435	15,940	419
19. Other Deductions	2,830	2,373	21,500	(210)
20. Total Cost of Electric Service (12 thru 19)	49,503,919	49,380,019	50,082,585	4,637,409
21. Patronage Capital & Operating Margins (1 minus 20)	(31,138)	280,470	196,617	46,385
22. Non Operating Margins - Interest	52,038	46,759	36,500	1,475
23. Allowance for Funds Used During Construction	0	0	0	0
24. Income (Loss) from Equity Investments	(12,108)	154,924	102,000	154,924
25. Non Operating Margins - Other	14,373	11,122	5,000	0
26. Generation and Transmission Capital Credits	2,372,445	2,383,669	2,250,000	2,383,669
27. Other Capital Credits and Patronage Dividends	98,868	87,273	100,500	0
28. Extraordinary Items	0	0	0	0
29. Patronage Capital or Margins (21 thru 28)	2,494,478	2,964,217	2,690,617	2,586,453

UNITED STATES DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE  FINANCIAL AND OPERATING REPORT ELECTRIC DISTRIBUTION	BORROWER DESIGNATION  KY0034
INSTRUCTIONS - See help in the online application.	PERIOD ENDED  December, 2016

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT					
ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	397	430	5. Miles Transmission	0.00	0.00
2. Services Retired	293	204	6. Miles Distribution - Overhead	3,347.68	3,354.52
3. Total Services in Place	28,103	28,175	7. Miles Distribution - Underground	284.80	293.31
4. Idle Services (Exclude Seasonals)	3,058	2,973	8. Total Miles Energized (5 + 6 + 7)	3,632.48	3,647.83

PART C. BALANCE SHEET			
ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service	90,071,701	30. Memberships	546,445
2. Construction Work in Progress	995,897	31. Patronage Capital	36,014,699
3. Total Utility Plant (1 + 2)	91,067,598	32. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort.	26,855,614	33. Operating Margins - Current Year	280,470
5. Net Utility Plant (3 - 4)	64,211,984	34. Non-Operating Margins	3,423,586
6. Non-Utility Property (Net)	0	35. Other Margins and Equities	1,113,164
7. Investments in Subsidiary Companies	1,652,349	36. Total Margins & Equities (30 thru 35)	41,378,364
8. Invest. in Assoc. Org. - Patronage Capital	27,153,921	37. Long-Term Debt - RUS (Net)	2,872,362
9. Invest. in Assoc. Org. - Other - General Funds	0	38. Long-Term Debt - FFB - RUS Guaranteed	43,537,339
10. Invest. in Assoc. Org. - Other - Nongeneral Funds	1,090,739	39. Long-Term Debt - Other - RUS Guaranteed	0
11. Investments in Economic Development Projects	777,760	40. Long-Term Debt Other (Net)	3,908,208
12. Other Investments	0	41. Long-Term Debt - RUS - Econ. Devel. (Net)	666,640
13. Special Funds	6,775	42. Payments - Unapplied	25,565
14. Total Other Property & Investments (6 thru 13)	30,681,544	43. Total Long-Term Debt (37 thru 41 - 42)	50,958,984
15. Cash - General Funds	558,790	44. Obligations Under Capital Leases - Noncurrent	0
16. Cash - Construction Funds - Trustee	0	45. Accumulated Operating Provisions and Asset Retirement Obligations	918,254
17. Special Deposits	0	46. Total Other Noncurrent Liabilities (44 + 45)	918,254
18. Temporary Investments	0	47. Notes Payable	0
19. Notes Receivable (Net)	800	48. Accounts Payable	4,902,515
20. Accounts Receivable - Sales of Energy (Net)	1,879,250	49. Consumers Deposits	856,397
21. Accounts Receivable - Other (Net)	382,822	50. Current Maturities Long-Term Debt	2,325,000
22. Renewable Energy Credits	0	51. Current Maturities Long-Term Debt - Economic Development	111,120
23. Materials and Supplies - Electric & Other	880,212	52. Current Maturities Capital Leases	0
24. Prepayments	212,121	53. Other Current and Accrued Liabilities	1,380,978
25. Other Current and Accrued Assets	2,454,110	54. Total Current & Accrued Liabilities (47 thru 53)	9,576,010
26. Total Current and Accrued Assets (15 thru 25)	6,368,105	55. Regulatory Liabilities	6,775
27. Regulatory Assets	0	56. Other Deferred Credits	334,339
28. Other Deferred Debits	1,911,093	57. Total Liabilities and Other Credits (36 + 43 + 46 + 54 thru 56)	103,172,726
29. Total Assets and Other Debits (5+14+26 thru 28)	103,172,726		