

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

RECEIVED

SEP 25 2006

PUBLIC SERVICE
COMMISSION

In the Matter of:)
)
THE APPLICATION OF KENERGY CORP.) CASE No. 2006-00369
FOR AN ADJUSTMENT IN EXISTING)
RATES)

RESPONSE OF KENERGY CORP. TO FIRST DATA

REQUEST OF COMMISSION STAFF

DORSEY, KING, GRAY, NORMENT & HOPGOOD
318 Second Street
Henderson, Kentucky 42420
(270) 826-3965 Telephone
(270) 826-6672 Telefax
Attorneys for Kenergy Corp.

By 
FRANK N. KING, JR.

I hereby certify that the foregoing has been served upon the Attorney General of Kentucky, Office of Rate Intervention, 1024 Capital Center Drive, Frankfort, Kentucky 40601, and Michael L Kurtz, Esq., Boehm, Kurtz & Lowry, 36 East Seventh Street, Suite 2110, Cincinnati, Ohio 45202, by mailing a true and correct copy of same on this 22nd day of September, 2006.


Frank N. King, Jr.

RECEIVED

SEP 25 2006

PUBLIC SERVICE
COMMISSION

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1

2 **Item 1)** Provide, in comparative form, a detailed income statement, a statement of cash flows,
3 and a balance sheet for the test year and the 12-month period immediately preceding the test year.

4

5 **Response)** Please see Exhibit 12 to the application.

6

7 **Witness)** Steve Thompson

8

9

10

12

13

14

15

16

17

18

19

20

21

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21

Item 2) Provide Kenergy's rate of return on net investment rate base for the test year and 5 preceding calendar years. Include the data used to calculate each return.

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

Witness) Steve Thompson

Kenergy Corp.
Case No. 2006-00369
PSC Information Request No. 1
Item 2

Line No.	(a)	(b) Test Year 2005	(c) 2004	(d) 2003	(e) 2002	(f) 2001	(g) 2000
1	Utility Plant in Service	\$206,193,608	\$196,450,813	\$188,038,855	\$179,450,799	\$168,018,364	\$155,946,769
2	CWIP	\$2,909,571	\$3,137,700	\$3,785,599	\$3,822,762	\$6,601,616	\$4,802,952
3	Total Utility Plant	<u>\$209,103,179</u>	<u>\$199,588,513</u>	<u>\$191,824,454</u>	<u>\$183,273,561</u>	<u>\$174,619,980</u>	<u>\$160,749,721</u>
4	ADD:						
5	Materials and Supplies (13 month average)	\$1,665,501	\$1,772,634	\$1,707,226	\$1,625,909	\$2,738,639	\$2,941,214
6	Prepayments (13 month average)	\$621,239	\$621,924	\$716,908	\$714,049	\$435,397	\$528,499
7	Working Capital (1/8 of O&M)	\$2,309,477	\$2,134,679	\$1,876,215	\$1,703,642	\$1,756,569	\$1,747,357
8	Subtotal	<u>\$4,596,217</u>	<u>\$4,529,237</u>	<u>\$4,300,349</u>	<u>\$4,043,600</u>	<u>\$4,930,605</u>	<u>\$5,217,070</u>
9	DEDUCT:						
10	Accumulated Depreciation	\$45,328,490	\$41,311,548	\$38,423,491	\$35,151,072	\$32,845,517	\$30,942,057
11	Customer Advances for Construction	\$683,014	\$709,212	\$675,344	\$589,485	\$533,448	\$541,453
12	Subtotal	<u>\$46,011,504</u>	<u>\$42,020,759</u>	<u>\$39,098,835</u>	<u>\$35,740,557</u>	<u>\$33,378,965</u>	<u>\$31,483,510</u>
13							
14	Net Investment Rate Base	<u>\$167,687,892</u>	<u>\$162,096,991</u>	<u>\$157,025,968</u>	<u>\$151,576,605</u>	<u>\$146,171,620</u>	<u>\$134,483,281</u>
15							
16	Margins	\$1,490,508	\$1,760,095	\$2,748,713	\$3,283,452	\$1,434,044	\$1,940,843
17	Interest Expense	\$4,198,637	\$3,118,978	\$3,364,565	\$3,853,856	\$4,675,068	\$4,326,112
18	Subtotal	<u>\$5,689,145</u>	<u>\$4,879,073</u>	<u>\$6,113,278</u>	<u>\$7,137,308</u>	<u>\$6,109,112</u>	<u>\$6,266,955</u>
19							
20	Rate of Return on Net Investment Rate Base	<u>3.39%</u>	<u>3.01%</u>	<u>3.89%</u>	<u>4.71%</u>	<u>4.18%</u>	<u>4.66%</u>
21	(Line 18 divided by line 14)						
22							
23							
24							
25							
26							
27	Footnote: Year-end amounts for 2002 - 2004 have been adjusted to reflect the change in accounting principle.						
28	See Item 1, footnote 3.						

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21

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 5 preceding calendar years. Include the data used to calculate each ratio.

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

Witness) Steve Thompson

Kenergy Corp.
Case No. 2006-00369
PSC Information Request No. 1
Item 3

Line No.	(a)	(b) Test Year 2005	(c) 2004	(d) 2003	(e) 2002	(f) 2001	(g) 2000
1	Margins	\$1,490,508	\$1,760,095	\$2,748,713	\$3,283,452	\$1,434,044	\$1,940,843
2	Interest Expense	\$4,198,637	\$3,118,978	\$3,364,565	\$3,853,856	\$4,675,068	\$4,326,112
3	Subtotal (line 1 + 2)	<u>\$5,689,145</u>	<u>\$4,879,073</u>	<u>\$6,113,278</u>	<u>\$7,137,308</u>	<u>\$6,109,112</u>	<u>\$6,266,955</u>
4							
5	Depreciation Expense (inc. clearing acct)	\$6,380,704	\$6,166,852	\$5,834,135	\$5,471,638	\$5,170,200	\$4,767,233
6	Subtotal (line 3 + 5)	<u>\$12,069,849</u>	<u>\$11,045,925</u>	<u>\$11,947,413</u>	<u>\$12,608,945</u>	<u>\$11,279,312</u>	<u>\$11,034,188</u>
7	Required Debt Service Payments	\$8,124,886	\$6,998,182	\$6,951,118	\$6,119,518	\$7,047,464	\$6,047,713
8							
9	Times Interest Earned Ratio	<u>1.35</u>	<u>1.56</u>	<u>1.82</u>	<u>1.85</u>	<u>1.31</u>	<u>1.45</u>
10	(line 3/line 2)						
11	Debt Service Coverage Ratio	<u>1.49</u>	<u>1.58</u>	<u>1.72</u>	<u>2.06</u>	<u>1.60</u>	<u>1.82</u>
12	(line 6/line 7)						
13							

Footnote: Year-end amounts for 2002 - 2004 have been adjusted to reflect the change in accounting principle. See Item 1, footnote 3.

KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006

CASE NO. 2006-00369

1

2 **Item 4)** Provide the most recent Borrower Statistical Profile for Kenergy published by the RUS.

3 What actions, if any, has Kenergy's management, its board of directors, or RUS taken as a result of
4 this profile? For each action listed, explain why it was taken.

5

6 **Response)** Item 4, pages 2-3 of 3, contain the above referenced information for 2004. No specific
7 actions were taken as a result of Kenergy's review and analysis of the 2004 RUS Statistical Profile.

8

9 **Witnesses)** Mark Bailey and Steve Thompson

10

12

13

14

15

16

17

18

19

20

21

KY 65 KENERGY CORPORATION

ITEM	BORROWER DATA			MEDIAN VALUES			STATE VALUES				MIN	FLAG
	2002	2003	2004	U.S.	AREA	STATE	MAX	Q3	Q1			
FINANCIAL RATIOS												
1. TIER (ONE YEAR)	2.07	2.08	1.82	2.26	2.38	1.59	122.32	1.90	1.34	0.34		
2. AVERAGE TIER	1.81	2.08	2.08	2.50	2.54	2.91	69.96	3.72	2.10	1.60	LO	
3. OTIER (ONE YEAR)	2.03	1.83	1.55	1.79	1.84	1.43	105.53	1.69	1.25	0.12		
4. AVERAGE OTIER	1.71	1.93	1.93	2.06	2.02	1.74	61.07	1.99	1.50	1.17		
5. MTIER (ONE YEAR)	2.05	2.06	1.78	1.86	1.86	1.57	122.32	1.85	1.30	0.26		
6. DSC (ONE YEAR)	2.10	1.77	1.62	2.01	2.01	1.63	54.08	1.99	1.48	0.92		
7. AVERAGE DSC	1.87	1.94	1.94	2.20	2.21	2.41	27.81	2.67	2.10	1.73	LO	
8. ODSC (ONE YEAR)	2.08	1.65	1.49	1.78	1.77	1.61	50.42	1.88	1.40	0.84		
9. AVERAGE ODSC	1.82	1.87	1.87	1.94	1.91	1.87	25.96	2.02	1.71	1.34		
10. MDSC (ONE YEAR)	2.09	1.76	1.60	1.82	1.82	1.60	54.08	1.97	1.46	0.89		
11. PRR (ONE YEAR)	7.13	7.46	7.46	6.48	6.45	6.26	7.72	7.06	5.82	4.79	HI	
12. EQUITY RATIO %	29.42	28.74	29.03	42.78	42.58	38.01	85.08	43.14	32.06	29.03	LO	
13. MODIFIED EQUITY %	29.06	28.40	28.68	34.29	33.03	25.46	85.08	35.74	23.15	17.50		
14. OPERATING REVENUE / MILE \$	42558.34	41122.60	41071.66	7906.24	6565.45	11989.45	41071.66	15618.58	10463.40	8036.07	HI	
15. GENERAL FUNDS/TOTAL PLANT %	2.61	3.84	1.35	4.07	3.74	2.21	17.32	4.19	0.96	0.12		
16. CURRENT RATIO	1.05	1.13	1.00	1.29	1.36	1.09	3.72	1.52	0.78	0.44		
17. OPERATING MARGINS/RATE BASE%	2.42	1.63	0.93	1.83	1.86	0.91	5.25	1.90	0.46	-1.96		
18. RATE OF RETURN ON RATE BASE%	4.84	3.71	2.81	4.50	4.59	3.56	7.60	4.62	2.87	0.31	LO	
19. PAT.CAP.RETIRED/ TOT P.CAP.%	24.28	26.84	28.01	22.81	27.22	13.00	49.77	23.75	0.00	0.00	HI	
20. PAT.CAP.RETIRED/NET MARGINS%	207.97	68.80	48.24	28.66	37.14	6.49	99.53	35.89	0.00	0.00	HI	
CONSUMER RATIOS												
21. AVG. TOTAL CONSUMERS SERVED	51314.00	51869.00	52592.00	11734.00	7276.00	26118.00	60128.00	49926.00	22580.00	3752.00		
22. CONSUMERS / MILE (DENSITY)	7.66	7.68	7.72	5.82	5.14	8.78	12.74	10.19	7.20	5.51		
23. CONSUMERS / EMPLOYEE	311.04	318.32	318.92	269.52	246.19	398.03	594.74	446.00	345.80	289.15	LO	
24. LONG TERM DEBT / CONSUMER \$	1912.07	2033.86	2033.14	1564.00	1804.43	1335.01	2132.48	1810.15	1105.99	11.16	HI	
25. DIST+GENERAL PLT/ CONSUMER \$	3356.21	3501.24	3622.76	3339.64	3689.41	2629.10	3622.76	2933.09	2360.26	2024.51	HI	
26. NET MARGINS / AVG.CONSUMER \$	80.35	69.92	48.66	83.48	107.57	30.53	98.51	53.50	18.39	-27.34		
27. AVG.MO.KWH/RESD CONS EX SEAS	1318.79	1275.54	1276.96	1129.49	1130.87	1225.53	1333.73	1270.21	1088.18	1029.63	HI	
28. AVG.MO.KWH/RESD CONS	1318.79	1275.54	1276.96	1088.18	1067.86	1217.66	1333.73	1270.21	1079.08	1029.63	HI	
29. CUST. ACCT. EXP. / AVG.CONSUMERS \$	50.15	47.66	48.67	50.02	45.32	46.94	69.26	56.28	40.34	33.18		
30. ADM. & GEN. EXP. / AVG.CONSUMERS \$	33.59	46.60	47.30	95.36	113.01	57.17	101.81	67.97	47.47	40.59	LO	
31. CUST SERV & INFO / AVG.CONSUMERS \$	3.40	2.36	3.10	9.63	14.45	7.10	21.26	8.21	3.67	0.49	LO	
32. D+M+A&G+CUST ACCT/AVG.CONSUMERS \$	242.20	267.40	304.80	317.01	345.27	238.85	388.52	281.85	228.34	188.88	HI	
33. PWR COST+TAX+DEP+INT/AVGCONSUMERS \$	5262.66	5064.25	5012.52	1081.73	1036.18	1081.73	5012.52	1508.33	950.36	707.67	HI	

Page 2 of 3
Item 4

ITEM	BORROWER DATA			MEDIAN VALUES			STATE VALUES				FLAG
	2002	2003	2004	U.S.	AREA	STATE	MAX	Q3	Q1	MIN	
EMPLOYEE COSTS											
34. NUMBER OF EMPLOYEES	166.00	164.00	166.00	43.00	30.00	73.00	166.00	121.00	44.00	13.00	
35. AVERAGE RATE PER HOUR \$	23.06	24.37	25.60	22.71	24.23	23.14	26.95	25.35	20.81	19.56	HI
36. OVERTIME HOURS/TOTAL HOURS %	7.50	7.93	10.03	4.94	4.24	7.24	13.66	9.15	5.96	3.37	HI
37. CAPITLZD PAYROLL/TOTAL PAY %	33.85	32.66	30.08	22.50	21.91	28.05	35.01	30.08	22.15	16.49	
MWH SOLD											
38. MWH SOLD / 1000	9299.46	9335.17	9359.45	216.54	139.77	608.57	9359.45	1076.76	401.99	105.97	
39. ANNUAL % CHANGE IN KWH SOLD%	0.73	0.38	0.26	2.21	1.95	2.43	5.43	3.21	1.77	-1.15	LO
40. MWH / MILE OF LINE	1379.95	1372.62	1364.55	95.76	82.17	187.93	1364.55	245.26	142.80	102.59	HI
41. REVENUE / MWH(RESD EX SEAS)\$	59.48	59.60	60.43	82.53	81.79	68.49	87.78	75.12	65.11	60.43	LO
42. OP.REV / MWH(TOTAL SALES) \$	30.84	29.96	30.10	78.03	77.15	65.50	78.33	74.11	62.72	30.10	LO
43. OP.REV LESS COST POWER/MWH \$	2.77	2.78	2.89	32.40	35.66	19.93	30.82	23.86	17.66	19.29	LO
44. COST OF POWER / MWH SOLD \$	28.07	27.18	27.21	46.57	41.15	45.69	53.92	47.38	43.44	27.21	LO
45. COMM+IND+IRR MWH/TOTAL MWH %	92.40	92.61	92.52	33.65	31.80	38.96	92.52	51.21	28.44	17.02	HI
46. O+M+A&G+CUST ACCT EXP /MWH \$	1.34	1.49	1.71	17.30	18.31	11.11	18.95	13.76	9.47	1.71	LO
PLANT INVESTMENT											
47. TOTAL PLANT / 1000	\$184043.94	193429.56	201980.25	45609.08	32432.77	73516.44	201980.25	137486.25	51513.65	11343.13	
48. TOTAL PLANT / MWH SOLD \$	19.79	20.72	21.58	210.09	228.54	127.50	202.07	177.64	106.86	21.58	LO
49. TOTAL PLANT / MILE OF LINE \$	27310.28	28441.35	29447.48	20149.15	19084.25	24864.78	32819.78	28602.76	21456.32	15259.44	HI
50. O+M EXP/ \$1000 TOTAL PLANT \$	44.18	46.43	54.37	44.61	41.93	50.42	80.41	56.22	47.06	37.90	
51. TAXES / \$1000 TOTAL PLANT \$	1.53	1.49	1.37	4.69	4.96	0.55	20.19	2.72	0.47	0.02	
52. ACCUM. DEPREC/PLANT IN SVC %	19.47	20.20	20.71	31.09	32.26	26.03	44.66	29.53	20.71	13.27	
53. NET NEW PLANT/TOTAL PLANT %	5.40	5.10	4.42	4.77	4.65	5.20	10.20	6.42	4.42	3.62	
54. GENERAL PLANT / CONSUMER \$	239.87	237.92	243.87	249.61	297.18	145.88	303.88	174.69	120.29	104.04	HI
55. HEADQTR PLANT / CONSUMER \$	133.74	131.07	132.88	122.14	139.96	75.52	239.84	113.18	56.83	20.63	HI
LONG TERM DEBT											
56. LONG TERM DEBT/TOTAL ASSETS%	51.82	53.81	53.91	45.93	46.21	48.82	59.64	53.91	45.20	0.45	
57. INTEREST L.T. /AVG L.T.DEBT%	4.05	3.28	2.92	4.81	4.71	3.96	6.07	4.68	3.41	2.74	LO
58. RUS DEBT / TOTAL L.T. DEBT %	83.35	79.54	75.78	76.46	76.81	75.78	100.00	83.17	60.74	42.70	
REVENUE											
59. INTEREST EXP. / OP.REVENUE %	1.31	1.16	1.09	4.85	5.40	3.70	5.60	4.95	2.61	0.04	LO
60. INT. EXP./OP.REV-POWER COST%	14.52	12.55	11.31	12.13	12.12	12.06	17.78	13.43	9.92	0.12	
61. COST OF POWER / OP.REVENUE %	91.00	90.73	90.39	59.12	55.12	70.60	90.39	72.71	63.51	57.28	HI
OPERATING RATIOS											
62. ELEC.INV. TURNOVER RATIO	1.76	1.68	1.38	1.57	1.57	2.16	4.70	2.94	1.98	-0.53	LO
63. ELEC.INV. EDY/TOTAL PLANT %	0.85	0.85	0.85	1.05	1.16	0.61	1.44	0.82	0.50	0.26	HI
64. CONSTR W.I.P./PLT ADDITIONS%	25.72	32.69	26.01	26.47	26.00	13.00	67.79	19.80	8.87	0.89	HI
65. NET NEW SERVICE/TOTAL SERV %	1.61	1.55	-5.15	1.61	1.45	1.84	3.87	2.42	1.36	-5.15	LO
66. IDLE SERVICE/TOTAL SERVICE %	9.61	10.03	4.06	7.96	5.79	8.58	17.60	12.57	5.34	0.46	LO
67. ANNUAL LOAD FACTOR %	86.46	87.12	86.85	51.14	53.95	49.02	86.85	54.00	43.93	39.77	HI
68. SYSTEM LOSS %	0.50	0.45	0.48	6.58	6.27	5.32	6.64	6.18	4.72	0.48	LO
69. TOT.HRS.OUTAGE PER CONS(1YR)	3.88	3.46	10.63	3.57	3.04	4.58	40.67	11.88	3.47	1.89	
70. AMT. OVER 60 DAYS/OPER.REV %	0.18	0.12	0.11	0.21	0.25	0.11	1.05	0.30	0.06	0.03	
71. AMT. WRITTEN OFF /OPER.REV %	0.07	0.08	0.08	0.19	0.17	0.26	0.60	0.45	0.20	0.08	LO
72. OTHER INTR INC-EXP/\$1000 PLT	0.06	3.84	3.56	1.46	1.48	1.04	11.83	2.60	0.01	-1.99	HI

KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
12
13
14
15
16
17
18
19
20
21

Item 5) Provide the most recent Key Ratio Trend Analysis for Kenergy published by the National Rural Utilities Cooperative Finance Corporation. What actions, if any, has Kenergy's management, its board of directors, or RUS taken as a result of this analysis? For each action listed, explain why it was taken.

Response) Item 5, pages 2-23 of 23, contain the above referenced information. No specific actions were taken as a result of Kenergy's review and analysis of the 2005 Key Ratio Trend Analysis.

Witnesses) Mark Bailey and Steve Thompson

2005 Key Ratio Trend Analysis (KRTA)
Kenergy Corp. (KY065)

Year	System Value	US Total			State Grouping			Consumer Size			Major Current Power Supplier			Plant Growth (2000-2005)		
		Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank
BASE GROUP (RATIOS 1-5)																
RATIO 1 --- AVERAGE TOTAL CONSUMERS SERVED																
2001	50,799	11,415	827	55	23,986	24	3	46,638	43	15	26,647	3	1	N/A	N/A	N/A
2002	51,314	11,545	821	54	25,084	23	3	47,338	42	10	27,087	3	1	N/A	N/A	N/A
2003	51,869	11,779	817	60	25,553	23	3	48,411	46	14	27,343	3	1	N/A	N/A	N/A
2004	52,592	12,167	818	62	26,118	23	3	48,457	51	14	27,704	3	1	17,337	130	18
2005	53,264	12,361	819	64	26,515	23	4	47,569	51	13	28,105	3	1	14,345	168	13
RATIO 2 --- TOTAL KWH SOLD (1,000)																
2001	9,231,716	214,126	827	1	520,827	24	1	912,898	43	1	581,496	3	1	N/A	N/A	N/A
2002	9,299,459	218,960	821	1	607,779	23	1	935,061	42	1	607,779	3	1	N/A	N/A	N/A
2003	9,335,174	224,215	817	1	594,991	23	1	927,505	46	1	594,991	3	1	N/A	N/A	N/A
2004	9,359,445	232,994	818	1	608,568	23	1	937,603	51	1	608,568	3	1	321,447	130	1
2005	9,348,040	243,131	819	1	648,361	23	1	972,795	51	1	648,361	3	1	273,147	168	1
RATIO 3 --- TOTAL UTILITY PLANT (1,000)																
2001	174,619.98	40,181.06	831	49	60,748.57	24	1	137,010.87	43	9	86,838.00	3	1	N/A	N/A	N/A
2002	184,043.95	42,396.81	823	48	65,441.95	23	1	141,295.34	42	7	89,548.87	3	1	N/A	N/A	N/A
2003	193,429.62	44,626.10	820	51	68,572.49	23	1	153,875.57	46	8	92,183.35	3	1	N/A	N/A	N/A
2004	201,980.28	46,942.59	818	52	73,516.43	23	1	158,791.96	51	8	95,605.03	3	1	58,035.36	130	13
2005	209,103.17	49,101.95	820	53	79,833.29	23	1	167,845.41	51	8	101,827.93	3	1	53,235.51	169	11
RATIO 4 --- TOTAL NUMBER OF EMPLOYEES (FULL TIME ONLY)																
2001	172	44	825	46	68	24	1	152	43	8	73	3	1	N/A	N/A	N/A
2002	166	44	821	49	72	23	1	143	42	7	73	3	1	N/A	N/A	N/A
2003	164	44	815	52	73	23	1	141	45	9	73	3	1	N/A	N/A	N/A
2004	166	45	818	50	73	23	1	137	51	7	73	3	1	60	130	13
2005	161	45	819	55	71	23	1	137	51	11	75	3	1	47	168	12
RATIO 5 --- TOTAL MILES OF LINE																
2001	6,677	2,411	829	44	3,159	24	1	5,223	43	8	3,082	3	1	N/A	N/A	N/A
2002	6,739	2,419	821	43	3,277	23	1	4,978	42	7	3,108	3	1	N/A	N/A	N/A
2003	6,801	2,459	817	45	3,324	23	1	5,130	46	9	3,142	3	1	N/A	N/A	N/A
2004	6,859	2,490	818	46	3,386	23	1	5,108	51	10	3,180	3	1	2,727	130	8
2005	6,915	2,510	818	45	3,421	23	1	5,032	51	10	3,213	3	1	2,503	168	12
FINANCIAL (RATIOS 6-32)																
RATIO 6 --- TIER																
2001	1.34	2.11	831	734	2.49	24	23	1.85	43	41	1.66	3	3	N/A	N/A	N/A
2002	2.07	2.30	823	495	2.80	23	17	2.11	42	23	1.82	3	1	N/A	N/A	N/A
2003	2.08	2.28	820	486	2.57	23	18	1.79	46	17	1.94	3	1	N/A	N/A	N/A
2004	1.82	2.33	818	565	1.59	23	8	1.89	51	30	1.89	3	3	2.25	130	88
2005	1.36	2.20	820	730	1.71	23	15	1.91	51	43	1.71	3	3	2.25	169	158

**2005 Key Ratio Trend Analysis (KRTA)
Kenergy Corp. (KY065)**

Year	System Value	US Total			State Grouping			Consumer Size			Major Current Power Supplier			Plant Growth (2000-2005)		
		Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank
RATIO 7 --- TIER (2 OF 3 YEAR HIGH AVERAGE)																
2001	1.54	2.29	831	745	2.19	24	24	2.21	43	42	1.57	3	3	N/A	N/A	N/A
2002	1.81	2.35	823	654	2.75	23	20	2.15	42	36	1.81	3	2	N/A	N/A	N/A
2003	2.07	2.42	820	556	2.90	23	18	2.12	46	26	1.91	3	1	N/A	N/A	N/A
2004	2.07	2.53	818	572	2.90	23	19	2.09	51	28	1.92	3	1	2.52	130	94
2005	1.95	2.47	820	605	2.04	23	15	2.09	51	32	1.92	3	1	2.49	169	131
RATIO 8 --- OTIER																
2001	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2002	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2003	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2004	1.55	1.86	818	547	1.43	23	9	1.65	51	34	1.69	3	3	1.95	130	87
2005	1.11	1.80	820	735	1.45	23	16	1.66	51	46	1.51	3	3	1.80	169	160
RATIO 9 --- OTIER (2 OF 3 YEAR HIGH AVERAGE)																
2001	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2002	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2003	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2004	1.55	1.86	818	547	1.43	23	9	1.65	51	34	1.69	3	3	1.95	130	87
2005	1.33	1.84	820	674	1.41	23	13	1.66	51	42	1.60	3	3	1.85	169	150
RATIO 10 --- MODIFIED DSC (MDSC)																
2001	1.48	1.98	831	698	1.87	24	20	2.04	43	39	1.94	3	3	N/A	N/A	N/A
2002	2.11	2.02	823	372	1.97	23	7	1.96	42	18	2.08	3	1	N/A	N/A	N/A
2003	1.77	2.01	820	544	1.87	23	13	1.86	46	32	2.02	3	3	N/A	N/A	N/A
2004	1.61	1.92	818	604	1.70	23	13	1.94	51	36	1.61	3	2	1.94	130	102
2005	1.41	1.90	820	725	1.67	23	17	1.81	51	46	1.43	3	3	1.92	169	157
RATIO 11 --- MDSC (2 OF 3 YEAR HIGH AVERAGE)																
2001	1.63	2.15	831	709	1.98	24	22	2.22	43	40	2.07	3	3	N/A	N/A	N/A
2002	1.89	2.15	823	569	1.95	23	15	2.18	42	31	2.12	3	3	N/A	N/A	N/A
2003	1.94	2.14	820	518	1.95	23	13	2.06	46	27	2.05	3	3	N/A	N/A	N/A
2004	1.94	2.12	818	500	1.94	23	11	2.02	51	29	2.03	3	3	2.29	130	88
2005	1.69	2.06	820	643	1.81	23	15	2.02	51	39	1.74	3	3	2.09	169	139
RATIO 12 --- DEBT SERVICE COVERAGE (DSC)																
2001	1.50	2.08	831	717	2.39	24	22	2.20	43	39	1.92	3	3	N/A	N/A	N/A
2002	2.11	2.15	823	431	2.49	23	18	2.23	42	24	2.02	3	1	N/A	N/A	N/A
2003	1.77	2.13	820	601	2.25	23	23	1.99	46	34	2.02	3	3	N/A	N/A	N/A
2004	1.61	2.09	818	669	1.63	23	13	2.02	51	39	1.61	3	2	2.12	130	107
2005	1.41	2.07	820	754	1.64	23	17	2.04	51	46	1.42	3	3	2.18	169	161

2005 Key Ratio Trend Analysis (KRTA)
Kenergy Corp. (KY065)

Year	System Value	US Total			State Grouping			Consumer Size			Major Current Power Supplier			Plant Growth (2000-2005)		
		Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank
RATIO 13 — DSC (2 OF 3 YEAR HIGH AVERAGE)																
2001	1.63	2.23	831	745	2.24	24	23	2.33	43	41	2.09	3	3	N/A	N/A	N/A
2002	1.90	2.28	823	618	2.45	23	22	2.34	42	35	2.08	3	3	N/A	N/A	N/A
2003	1.94	2.27	820	595	2.50	23	22	2.25	46	31	2.00	3	3	N/A	N/A	N/A
2004	1.94	2.30	818	593	2.41	23	23	2.23	51	38	2.01	3	3	2.39	130	98
2005	1.69	2.24	820	706	2.01	23	21	2.25	51	43	1.74	3	3	2.31	169	151
RATIO 14 — ODSC																
2001	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2002	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2003	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2004	1.49	1.85	818	645	1.61	23	14	1.90	51	39	1.49	3	2	1.83	130	107
2005	1.28	1.82	820	750	1.60	23	17	1.80	51	48	1.36	3	3	1.83	169	160
RATIO 15 — ODSC (2 OF 3 YEAR HIGH AVERAGE)																
2001	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2002	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2003	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2004	1.49	1.85	818	645	1.61	23	14	1.90	51	39	1.49	3	2	1.83	130	107
2005	1.38	1.85	820	717	1.62	23	17	1.84	51	47	1.38	3	2	1.86	169	156
RATIO 16 — EQUITY AS A % OF ASSETS																
2001	30.07	43.55	831	752	37.68	24	23	41.38	43	34	32.26	3	3	N/A	N/A	N/A
2002	29.42	43.34	823	754	39.28	23	23	38.46	42	35	30.49	3	3	N/A	N/A	N/A
2003	28.74	43.29	820	754	39.01	23	23	36.91	46	38	31.52	3	3	N/A	N/A	N/A
2004	29.03	42.78	818	742	38.01	23	23	36.64	51	40	31.02	3	3	42.08	130	117
2005	26.87	42.32	820	774	36.14	23	23	36.33	51	44	30.66	3	3	42.31	169	165
RATIO 17 — DISTRIBUTION EQUITY (EXCLUDES EQUITY IN ASSOC. ORG'S PATRONAGE CAPITAL)																
2001	29.79	38.32	831	647	31.24	24	16	36.14	43	30	31.56	3	3	N/A	N/A	N/A
2002	29.16	38.26	823	655	30.08	23	16	34.99	42	29	29.85	3	3	N/A	N/A	N/A
2003	28.50	38.49	820	659	30.39	23	16	31.98	46	31	30.88	3	3	N/A	N/A	N/A
2004	28.78	37.86	818	637	30.08	23	13	31.97	51	33	30.35	3	3	36.44	130	99
2005	26.61	36.92	820	678	28.25	23	14	30.19	51	36	29.99	3	3	35.90	169	145
RATIO 18 — EQUITY AS A % OF TOTAL CAPITALIZATION																
2001	37.37	48.20	831	674	42.42	24	18	45.31	43	32	37.37	3	2	N/A	N/A	N/A
2002	36.21	48.73	823	697	45.79	23	21	45.77	42	32	36.21	3	2	N/A	N/A	N/A
2003	34.82	48.60	820	726	44.41	23	23	43.61	46	37	35.22	3	3	N/A	N/A	N/A
2004	35.00	48.20	818	712	43.36	23	20	43.56	51	40	35.00	3	2	47.18	130	111
2005	32.61	47.82	820	751	41.16	23	23	41.63	51	41	33.94	3	3	47.61	169	161

2005 Key Ratio Trend Analysis (KRTA)
Kenergy Corp. (KY065)

Year	System Value	US Total			State Grouping			Consumer Size			Major Current Power Supplier			Plant Growth (2000-2005)		
		Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank
RATIO 19 — LONG TERM DEBT AS A % OF TOTAL ASSETS																
2001	50.38	46.62	823	310	50.68	24	14	48.70	43	19	53.50	3	3	N/A	N/A	N/A
2002	51.82	45.79	815	259	48.64	23	8	48.18	42	15	51.82	3	2	N/A	N/A	N/A
2003	53.81	45.72	813	195	48.71	23	6	48.90	46	15	53.81	3	2	N/A	N/A	N/A
2004	53.91	46.00	812	198	48.82	23	6	48.90	51	16	53.91	3	2	46.24	129	37
2005	55.52	46.01	814	166	50.16	23	7	49.75	51	13	55.52	3	2	46.48	168	32
RATIO 20 — LONG TERM DEBT PER KWH SOLD (MILLS)																
2001	9.90	82.31	820	806	54.05	24	24	62.57	43	42	65.28	3	3	N/A	N/A	N/A
2002	10.62	82.45	814	797	54.60	23	23	65.10	42	41	60.32	3	3	N/A	N/A	N/A
2003	11.37	84.35	811	788	59.47	23	22	75.44	46	46	58.98	3	3	N/A	N/A	N/A
2004	11.50	87.86	812	792	61.07	23	22	72.59	51	51	62.21	3	3	84.62	129	126
2005	12.14	88.12	814	786	61.95	23	22	77.95	51	51	64.36	3	3	91.17	168	163
RATIO 21 — LONG TERM DEBT PER CONSUMER (\$)																
2001	1,799.87	1,461.07	820	271	1,238.83	24	1	1,380.13	43	6	1,424.55	3	1	N/A	N/A	N/A
2002	1,923.96	1,463.29	814	245	1,171.00	23	1	1,376.54	42	7	1,441.23	3	1	N/A	N/A	N/A
2003	2,047.04	1,551.43	811	217	1,283.49	23	1	1,404.44	46	6	1,329.56	3	1	N/A	N/A	N/A
2004	2,046.59	1,607.37	812	236	1,343.60	23	2	1,502.20	51	8	1,413.82	3	1	1,562.11	129	29
2005	2,130.60	1,699.03	814	254	1,414.31	23	2	1,616.25	51	12	1,484.68	3	1	1,680.08	168	50
RATIO 22 — NON-GOVERNMENT DEBT AS A % OF TOTAL LONG TERM DEBT																
2001	18.36	40.59	815	702	41.54	24	23	41.80	43	43	18.36	3	2	N/A	N/A	N/A
2002	16.65	46.65	806	711	47.01	23	22	51.06	42	42	16.65	3	2	N/A	N/A	N/A
2003	26.11	55.18	802	655	59.39	22	21	71.60	46	43	31.22	3	3	N/A	N/A	N/A
2004	24.22	32.59	783	492	24.67	22	12	39.26	51	36	24.22	3	2	29.74	124	74
2005	21.88	30.48	781	504	21.92	22	12	34.91	50	38	21.88	3	2	25.97	163	101
RATIO 23 — BLENDED INTEREST RATE (%)																
2001	5.51	5.47	824	383	5.31	24	7	5.61	43	24	5.16	3	1	N/A	N/A	N/A
2002	4.05	5.01	814	719	4.62	23	19	5.24	42	41	4.62	3	3	N/A	N/A	N/A
2003	3.28	4.80	812	769	4.07	23	19	4.99	46	46	4.38	3	3	N/A	N/A	N/A
2004	2.81	4.58	811	786	3.74	23	21	4.78	51	51	3.74	3	3	4.69	129	123
2005	3.66	4.92	812	762	4.52	23	23	5.01	51	51	4.52	3	3	4.91	168	157
RATIO 24 — ANNUAL CAPITAL CREDITS RETIRED PER TOTAL EQUITY (%)																
2001	4.72	2.32	626	81	0.91	18	1	2.55	34	6	4.72	2	1	N/A	N/A	N/A
2002	5.32	2.34	622	48	0.85	15	1	2.66	31	3	5.32	2	1	N/A	N/A	N/A
2003	5.00	2.45	630	55	0.71	17	1	2.39	35	3	5.00	2	1	N/A	N/A	N/A
2004	3.02	2.43	633	220	1.61	17	5	2.63	39	15	3.12	2	2	2.22	94	31
2005	4.67	2.30	635	72	0.81	17	2	2.42	40	6	3.63	2	1	2.16	131	19

2005 Key Ratio Trend Analysis (KRTA)
Kenergy Corp. (KY065)

Year	System Value	US Total			State Grouping			Consumer Size			Major Current Power Supplier			Plant Growth (2000-2005)		
		Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank
RATIO 25 — LONG-TERM INTEREST AS A % OF REVENUE																
2001	1.51	5.72	824	780	4.77	24	23	5.08	43	42	5.64	3	3	N/A	N/A	N/A
2002	1.34	5.15	814	774	3.93	23	22	4.76	42	41	5.49	3	3	N/A	N/A	N/A
2003	1.20	4.83	812	775	3.53	23	22	4.60	46	46	5.39	3	3	N/A	N/A	N/A
2004	1.11	4.75	811	778	3.70	23	22	4.33	51	51	5.41	3	3	4.73	129	122
2005	1.45	4.90	812	769	4.09	23	22	4.54	51	51	5.83	3	3	5.11	168	159
RATIO 26 — CUMULATIVE PATRONAGE CAPITAL RETIRED AS A % OF TOTAL PATRONAGE CAPITAL																
2001	21.55	22.22	711	385	15.98	18	7	22.31	36	20	26.30	2	2	N/A	N/A	N/A
2002	24.28	22.69	700	315	17.51	17	5	22.67	32	13	27.66	2	2	N/A	N/A	N/A
2003	26.84	23.38	699	276	18.88	17	5	23.78	35	14	28.87	2	2	N/A	N/A	N/A
2004	28.01	24.08	697	256	21.13	17	4	23.70	39	11	29.81	2	2	21.92	108	32
2005	31.39	24.43	696	216	21.48	17	4	24.40	39	8	31.67	2	2	23.98	149	45
RATIO 27 — RATE OF RETURN ON EQUITY (%)																
2001	2.63	6.01	831	721	10.51	24	22	6.02	43	42	4.41	3	3	N/A	N/A	N/A
2002	7.36	6.56	823	330	10.97	23	17	6.58	42	17	7.33	3	1	N/A	N/A	N/A
2003	6.39	5.85	820	358	7.55	23	16	5.58	46	18	6.39	3	2	N/A	N/A	N/A
2004	4.42	5.86	818	539	3.58	23	7	5.16	51	31	5.37	3	3	5.89	130	81
2005	2.71	6.08	820	711	4.59	23	16	5.59	51	47	4.59	3	3	6.21	169	155
RATIO 28 — RATE OF RETURN ON TOTAL CAPITALIZATION (%)																
2001	3.91	5.69	831	707	7.35	24	22	5.64	43	41	4.76	3	3	N/A	N/A	N/A
2002	5.15	5.69	823	521	6.89	23	18	5.79	42	28	5.15	3	2	N/A	N/A	N/A
2003	4.29	5.27	820	605	5.52	23	21	5.20	46	38	5.28	3	3	N/A	N/A	N/A
2004	3.43	5.12	818	702	3.43	23	12	4.96	51	44	4.83	3	3	5.07	130	111
2005	3.38	5.37	820	745	4.60	23	16	5.39	51	49	4.98	3	3	5.54	169	159
RATIO 29 — CURRENT RATIO																
2001	0.99	1.39	831	553	1.17	24	15	1.02	43	25	1.17	3	3	N/A	N/A	N/A
2002	1.05	1.32	823	538	1.04	23	11	0.92	42	17	1.05	3	2	N/A	N/A	N/A
2003	1.13	1.29	820	472	1.11	23	11	0.88	46	16	1.13	3	2	N/A	N/A	N/A
2004	1.00	1.27	818	546	1.09	23	14	0.82	51	21	1.14	3	3	1.17	130	77
2005	0.99	1.26	820	565	1.12	23	14	0.93	51	20	1.24	3	3	1.26	169	117
RATIO 30 — GENERAL FUNDS PER TUP (%)																
2001	2.92	3.97	831	494	2.77	24	9	2.65	43	20	2.92	3	2	N/A	N/A	N/A
2002	2.61	3.98	823	542	2.71	23	13	3.19	42	28	2.61	3	2	N/A	N/A	N/A
2003	3.84	3.74	820	400	3.74	23	10	3.36	46	21	3.84	3	2	N/A	N/A	N/A
2004	1.35	3.77	818	657	2.21	23	15	2.82	51	38	1.35	3	2	3.99	130	103
2005	1.50	4.00	819	665	1.75	23	14	3.33	51	37	1.50	3	2	4.00	169	138

2005 Key Ratio Trend Analysis (KRTA)
Kenergy Corp. (KY065)

Year	System Value	US Total			State Grouping			Consumer Size			Major Current Power Supplier			Plant Growth (2000-2005)		
		Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank
RATIO 31 — PLANT REVENUE RATIO (PRR) ONE YEAR																
2001	7.04	6.27	831	195	5.84	24	3	6.07	43	4	7.04	3	2	N/A	N/A	N/A
2002	7.13	6.19	823	176	6.06	23	3	6.00	42	6	7.13	3	2	N/A	N/A	N/A
2003	7.46	6.32	820	129	6.19	23	1	6.20	46	6	7.09	3	1	N/A	N/A	N/A
2004	7.46	6.45	818	158	6.26	23	3	6.20	51	6	7.31	3	1	6.23	130	21
2005	7.14	6.42	820	219	6.20	23	4	6.28	51	12	7.14	3	2	6.24	169	35
REVENUE & MARGINS (RATIOS 33-59)																
RATIO 33 — TOTAL OPERATING REVENUE PER KWH SOLD (MILLS)																
2001	30.70	74.29	827	826	61.22	24	24	71.39	43	43	58.02	3	3	N/A	N/A	N/A
2002	30.84	74.19	821	820	58.93	23	23	70.12	42	42	58.13	3	3	N/A	N/A	N/A
2003	29.96	76.78	817	816	61.54	23	23	73.22	46	46	58.75	3	3	N/A	N/A	N/A
2004	30.10	78.83	818	817	65.50	23	23	75.40	51	51	58.40	3	3	77.42	130	129
2005	30.94	83.40	819	819	72.04	23	23	83.03	51	51	58.49	3	3	83.61	168	168
RATIO 34 — TOTAL OPERATING REVENUE PER TUP INVESTMENT (CENTS)																
2001	162.32	39.03	831	2	53.14	24	1	47.81	43	1	40.98	3	1	N/A	N/A	N/A
2002	155.83	39.01	823	2	51.59	23	1	48.63	42	1	40.56	3	1	N/A	N/A	N/A
2003	144.59	38.66	820	2	50.93	23	1	45.32	46	1	38.66	3	1	N/A	N/A	N/A
2004	139.47	38.58	818	2	52.31	23	1	46.14	51	1	37.42	3	1	40.93	130	2
2005	138.34	40.25	820	2	56.46	23	1	49.64	51	1	37.96	3	1	41.10	169	2
RATIO 35 — TOTAL OPERATING REVENUE PER CONSUMER (\$)																
2001	5,579.69	1,366.83	827	4	1,215.45	24	1	1,443.07	43	1	1,266.05	3	1	N/A	N/A	N/A
2002	5,589.13	1,422.03	821	4	1,245.92	23	1	1,464.81	42	1	1,304.26	3	1	N/A	N/A	N/A
2003	5,391.94	1,450.10	817	5	1,273.29	23	1	1,492.78	46	1	1,278.42	3	1	N/A	N/A	N/A
2004	5,356.53	1,499.83	818	7	1,348.81	23	1	1,535.02	51	1	1,282.78	3	1	1,488.29	130	2
2005	5,430.78	1,624.06	819	8	1,571.14	23	1	1,714.91	51	1	1,349.41	3	1	1,615.46	168	2
RATIO 36 — ELECTRIC REVENUE PER KWH SOLD (MILLS)																
2001	30.59	73.15	827	826	59.67	24	24	69.51	43	43	57.08	3	3	N/A	N/A	N/A
2002	30.72	72.95	821	820	57.42	23	23	69.05	42	42	57.14	3	3	N/A	N/A	N/A
2003	29.82	75.30	817	816	59.74	23	23	70.74	46	46	57.39	3	3	N/A	N/A	N/A
2004	29.97	77.27	818	817	63.65	23	23	74.17	51	51	57.12	3	3	75.81	130	129
2005	30.81	81.77	819	819	70.54	23	23	79.64	51	51	56.98	3	3	81.75	168	168
RATIO 37 — ELECTRIC REVENUE PER CONSUMER (\$)																
2001	5,559.46	1,343.88	827	3	1,186.05	24	1	1,407.97	43	1	1,245.64	3	1	N/A	N/A	N/A
2002	5,568.15	1,394.32	821	3	1,219.42	23	1	1,442.84	42	1	1,282.02	3	1	N/A	N/A	N/A
2003	5,367.44	1,422.65	817	4	1,248.36	23	1	1,460.91	46	1	1,248.90	3	1	N/A	N/A	N/A
2004	5,333.50	1,467.93	818	5	1,319.21	23	1	1,506.80	51	1	1,254.67	3	1	1,450.00	130	2
2005	5,407.14	1,593.01	819	6	1,542.53	23	1	1,662.43	51	1	1,314.48	3	1	1,579.50	168	2

2005 Key Ratio Trend Analysis (KRTA)
Kenergy Corp. (KY065)

Year	System Value	US Total			State Grouping			Consumer Size			Major Current Power Supplier			Plant Growth (2000-2005)		
		Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank
RATIO 38 — RESIDENTIAL REVENUE PER KWH SOLD (MILLS)																
2001	59.66	78.08	826	790	64.73	24	22	74.62	43	43	61.66	3	3	N/A	N/A	N/A
2002	59.48	78.62	821	789	62.19	23	19	74.88	42	42	61.37	3	3	N/A	N/A	N/A
2003	59.60	81.23	817	799	64.07	23	22	78.03	46	46	62.54	3	3	N/A	N/A	N/A
2004	60.43	83.39	818	801	68.49	23	23	79.23	51	51	62.45	3	3	80.88	130	129
2005	61.88	88.31	818	800	75.76	23	23	86.80	51	51	62.07	3	3	86.83	168	167
RATIO 39 — NON-RESIDENTIAL REVENUE PER KWH SOLD (MILLS)																
2001	28.34	64.85	825	825	54.16	24	24	63.45	43	43	48.79	3	3	N/A	N/A	N/A
2002	28.37	65.18	819	817	54.00	23	23	62.49	42	42	49.34	3	3	N/A	N/A	N/A
2003	27.45	67.17	815	815	54.45	23	23	64.41	46	46	49.46	3	3	N/A	N/A	N/A
2004	27.51	68.69	815	815	58.77	23	23	66.53	51	51	49.08	3	3	69.14	130	130
2005	28.17	72.30	817	817	65.94	23	23	69.72	51	51	49.07	3	3	71.67	168	168
RATIO 42 — SMALL COMMERCIAL REVENUE PER KWH SOLD (MILLS)																
2001	58.54	72.88	825	725	60.24	24	17	72.97	43	40	58.54	3	2	N/A	N/A	N/A
2002	58.65	73.16	819	732	59.96	23	14	70.90	42	38	58.65	3	2	N/A	N/A	N/A
2003	58.41	75.52	815	747	61.76	23	20	73.59	46	45	58.41	3	2	N/A	N/A	N/A
2004	59.47	77.00	815	756	66.27	23	21	77.00	51	50	59.47	3	2	75.71	130	121
2005	61.27	81.62	817	754	73.47	23	22	82.27	51	49	61.27	3	2	79.55	168	157
RATIO 43 — LARGE COMMERCIAL REVENUE PER KWH SOLD (MILLS)																
2001	27.36	51.04	650	644	43.00	24	24	49.78	39	38	40.31	3	3	N/A	N/A	N/A
2002	27.35	50.40	656	647	42.74	23	23	50.46	39	38	41.14	3	3	N/A	N/A	N/A
2003	26.42	51.74	656	654	43.05	22	22	49.98	42	42	34.04	2	2	N/A	N/A	N/A
2004	26.43	52.94	656	655	47.27	22	22	51.38	47	47	33.48	2	2	52.78	106	105
2005	26.98	57.00	667	665	53.76	22	22	55.54	46	46	33.32	2	2	56.71	136	136
RATIO 45 — STREET & HIGHWAY LIGHTING REVENUE PER KWH SOLD (MILLS)																
2001	108.29	100.97	598	252	91.04	19	7	108.29	37	19	108.29	3	2	N/A	N/A	N/A
2002	110.98	102.22	596	258	93.55	18	6	103.91	34	16	110.98	3	2	N/A	N/A	N/A
2003	115.17	106.06	589	249	100.16	18	5	100.42	38	16	115.17	3	2	N/A	N/A	N/A
2004	128.51	108.99	587	212	100.60	18	4	115.61	41	16	121.40	3	1	115.50	95	38
2005	134.21	115.30	585	218	108.47	18	4	122.42	43	19	119.54	3	1	117.91	114	42
RATIO 47 — OPERATING MARGINS PER KWH SOLD (MILLS)																
2001	0.10	2.81	827	736	1.23	24	22	1.72	43	43	1.83	3	3	N/A	N/A	N/A
2002	0.42	3.42	821	729	1.54	23	19	2.33	42	36	2.21	3	3	N/A	N/A	N/A
2003	0.29	2.91	817	730	1.39	23	19	1.76	46	44	2.54	3	3	N/A	N/A	N/A
2004	0.17	2.73	818	735	0.77	23	20	1.86	51	46	2.20	3	3	2.69	130	119
2005	0.05	2.80	819	736	1.11	23	17	2.32	51	46	1.64	3	3	2.84	168	159

2005 Key Ratio Trend Analysis (KRTA)
Kenergy Corp. (KY065)

Year	System Value	US Total			State Grouping			Consumer Size			Major Current Power Supplier			Plant Growth (2000-2005)		
		Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank
RATIO 48 — OPERATING MARGINS PER CONSUMER (\$)																
2001	17.37	50.07	827	646	28.12	24	18	39.64	43	39	39.92	3	3	N/A	N/A	N/A
2002	76.23	63.53	821	335	44.02	23	4	50.99	42	10	49.54	3	1	N/A	N/A	N/A
2003	52.50	55.91	817	443	36.72	23	8	35.10	46	18	52.50	3	2	N/A	N/A	N/A
2004	30.65	54.10	818	569	16.74	23	9	38.41	51	30	41.49	3	3	51.92	130	88
2005	8.15	56.30	819	715	33.23	23	16	49.07	51	46	37.80	3	3	56.01	168	157
RATIO 49 — NON-OPERATING MARGINS PER KWH SOLD (MILLS)																
2001	0.05	0.53	827	701	0.23	24	16	0.23	43	30	0.14	3	3	N/A	N/A	N/A
2002	0.01	0.42	819	701	0.14	23	19	0.20	42	35	0.01	3	2	N/A	N/A	N/A
2003	0.09	0.39	817	683	0.25	23	19	0.20	46	34	0.35	3	3	N/A	N/A	N/A
2004	0.09	0.45	818	695	0.24	23	20	0.26	51	42	0.28	3	3	0.45	130	113
2005	0.09	0.57	819	705	0.31	23	19	0.32	51	40	0.31	3	3	0.60	168	152
RATIO 50 — NON-OPERATING MARGINS PER CONSUMER (\$)																
2001	8.20	9.62	827	462	4.31	24	5	5.35	43	12	7.62	3	1	N/A	N/A	N/A
2002	2.35	7.69	819	640	2.74	23	14	4.42	42	29	2.35	3	2	N/A	N/A	N/A
2003	16.23	7.39	817	211	5.46	23	2	3.62	46	3	7.55	3	1	N/A	N/A	N/A
2004	15.51	8.44	818	250	4.58	23	3	5.71	51	7	12.44	3	1	8.52	130	38
2005	16.18	10.92	819	298	7.20	23	6	8.03	51	10	14.84	3	1	11.32	168	60
RATIO 51 — TOTAL MARGINS LESS ALLOCATIONS PER KWH SOLD (MILLS)																
2001	0.14	3.38	827	760	1.77	24	22	1.94	43	42	1.97	3	3	N/A	N/A	N/A
2002	0.43	3.85	821	750	1.74	23	21	2.68	42	38	1.77	3	3	N/A	N/A	N/A
2003	0.38	3.46	817	749	1.62	23	19	1.94	46	42	2.89	3	3	N/A	N/A	N/A
2004	0.26	3.32	818	760	1.04	23	21	2.25	51	46	2.77	3	3	2.97	130	119
2005	0.14	3.49	819	751	1.76	23	18	2.60	51	47	2.28	3	3	3.58	168	160
RATIO 52 — TOTAL MARGINS LESS ALLOCATIONS PER CONSUMER (\$)																
2001	25.57	62.63	827	661	38.45	24	17	41.14	43	36	42.94	3	3	N/A	N/A	N/A
2002	78.57	72.37	821	378	39.81	23	5	54.28	42	12	49.93	3	1	N/A	N/A	N/A
2003	68.73	66.25	817	392	45.88	23	4	39.80	46	12	62.88	3	1	N/A	N/A	N/A
2004	46.15	63.66	818	537	29.30	23	8	47.06	51	27	46.15	3	2	56.36	130	83
2005	24.33	70.95	819	684	41.27	23	14	53.70	51	41	43.92	3	3	70.42	168	147
RATIO 53 — INCOME (LOSS) FROM EQUITY INVESTMENTS PER CONSUMER (\$)																
2001	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2002	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2003	-0.03	0.08	242	134	0.57	10	7	-0.79	15	7	-0.03	1	1	N/A	N/A	N/A
2004	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2005	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

2005 Key Ratio Trend Analysis (KRTA)
Kenergy Corp. (KY065)

Year	System Value	US Total			State Grouping			Consumer Size			Major Current Power Supplier			Plant Growth (2000-2005)		
		Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank
RATIO 54 — ASSOCIATED ORGANIZATION'S CAPITAL CREDITS PER KWH SOLD (MILLS)																
2001	0.01	0.99	765	759	3.35	21	21	0.82	40	40	0.18	3	3	N/A	N/A	N/A
2002	0.01	0.92	761	751	3.70	21	21	0.65	38	38	0.13	3	3	N/A	N/A	N/A
2003	0.01	0.92	764	751	2.98	22	22	0.54	42	42	0.10	3	3	N/A	N/A	N/A
2004	0.01	0.98	770	755	0.12	21	21	0.40	45	45	0.14	3	3	0.88	117	114
2005	0.02	1.12	769	759	0.13	21	21	0.62	45	45	0.17	3	3	1.35	159	155
RATIO 55 — ASSOCIATED ORGANIZATION'S CAPITAL CREDITS PER CONSUMER (\$)																
2001	2.66	17.98	765	705	62.63	21	20	15.36	40	36	3.79	3	3	N/A	N/A	N/A
2002	1.78	16.88	761	687	73.27	21	19	13.87	38	34	1.96	3	3	N/A	N/A	N/A
2003	1.19	16.68	764	702	57.07	22	21	10.50	42	41	1.75	3	3	N/A	N/A	N/A
2004	2.50	16.82	770	656	2.50	21	11	9.24	45	41	3.11	3	3	15.20	117	100
2005	3.65	21.92	769	651	2.86	21	8	13.75	45	41	3.84	3	3	23.90	159	140
RATIO 56 — TOTAL MARGINS PER KWH SOLD (MILLS)																
2001	0.16	4.84	827	785	4.51	24	24	3.26	43	43	2.15	3	3	N/A	N/A	N/A
2002	0.44	5.08	821	781	4.60	23	22	4.01	42	41	1.94	3	3	N/A	N/A	N/A
2003	0.39	4.58	817	783	3.50	23	23	2.96	46	45	2.99	3	3	N/A	N/A	N/A
2004	0.27	4.71	818	791	1.08	23	21	3.32	51	47	2.91	3	3	4.51	130	123
2005	0.16	4.91	819	790	1.87	23	18	3.58	51	50	2.45	3	3	5.21	168	165
RATIO 57 — TOTAL MARGINS PER CONSUMER (\$)																
2001	28.23	87.64	827	721	92.75	24	21	61.48	43	41	46.92	3	3	N/A	N/A	N/A
2002	80.35	100.54	821	504	106.10	23	17	75.55	42	20	51.89	3	1	N/A	N/A	N/A
2003	69.92	88.12	817	518	81.29	23	16	57.39	46	19	65.01	3	1	N/A	N/A	N/A
2004	48.66	87.31	818	631	30.53	23	9	59.57	51	35	50.04	3	3	77.08	130	92
2005	27.98	99.80	819	744	42.83	23	14	68.67	51	47	48.09	3	3	99.61	168	158
RATIO 58 — A/R OVER 60 DAYS AS A % OF OPERATING REVENUE																
2001	0.13	0.27	811	589	0.16	24	14	0.28	43	31	0.17	3	3	N/A	N/A	N/A
2002	0.18	0.25	807	509	0.13	23	10	0.23	41	25	0.18	3	2	N/A	N/A	N/A
2003	0.12	0.23	804	571	0.13	23	13	0.21	44	28	0.12	3	2	N/A	N/A	N/A
2004	0.11	0.22	797	556	0.11	23	12	0.19	49	32	0.11	3	2	0.19	130	88
2005	0.12	0.23	803	558	0.13	23	15	0.20	50	34	0.12	3	2	0.20	167	109
RATIO 59 — AMOUNT WRITTEN OFF AS A % OF OPERATING REVENUE																
2001	0.05	0.21	795	712	0.35	24	24	0.35	42	42	0.13	3	3	N/A	N/A	N/A
2002	0.07	0.21	792	674	0.33	23	23	0.31	41	40	0.14	3	3	N/A	N/A	N/A
2003	0.08	0.21	791	653	0.34	23	23	0.29	44	42	0.09	3	3	N/A	N/A	N/A
2004	0.08	0.20	787	651	0.26	23	23	0.30	50	48	0.14	3	3	0.23	125	108
2005	0.07	0.18	784	657	0.26	23	23	0.25	50	47	0.17	3	3	0.18	163	138

2005 Key Ratio Trend Analysis (KRTA)
Kenergy Corp. (KY065)

Year	System Value	US Total			State Grouping			Consumer Size			Major Current Power Supplier			Plant Growth (2000-2005)		
		Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank
SALES (RATIOS 60-76)																
RATIO 60 — TOTAL MWH SOLD PER MILE OF LINE																
2001	1,382.61	92.96	827	3	189.76	24	1	179.30	43	1	188.67	3	1	N/A	N/A	N/A
2002	1,379.95	95.78	821	3	189.85	23	1	191.28	42	1	195.55	3	1	N/A	N/A	N/A
2003	1,372.62	96.01	817	3	185.52	23	1	184.45	46	1	189.37	3	1	N/A	N/A	N/A
2004	1,364.55	98.70	818	3	187.93	23	1	187.93	51	1	191.37	3	1	118.72	130	2
2005	1,351.85	102.85	818	3	197.49	23	1	205.03	51	1	201.79	3	1	104.76	168	2
RATIO 61 — AVERAGE RESIDENTIAL USAGE KWH PER MONTH																
2001	1,255.16	1,113.13	826	225	1,182.55	24	6	1,214.89	43	17	1,182.55	3	1	N/A	N/A	N/A
2002	1,318.79	1,154.80	821	196	1,246.43	23	4	1,261.63	42	14	1,260.16	3	1	N/A	N/A	N/A
2003	1,275.54	1,136.65	817	223	1,215.29	23	6	1,229.66	46	15	1,212.17	3	1	N/A	N/A	N/A
2004	1,276.96	1,136.19	818	227	1,225.53	23	4	1,241.01	51	21	1,217.66	3	1	1,181.20	130	43
2005	1,355.93	1,186.35	818	168	1,307.84	23	4	1,281.52	51	12	1,298.51	3	1	1,204.12	168	40
RATIO 64 — AVERAGE SMALL COMMERCIAL KWH USAGE PER MONTH																
2001	3,393.32	3,237.58	825	374	4,297.44	24	18	3,687.64	43	23	3,913.61	3	3	N/A	N/A	N/A
2002	3,464.65	3,266.21	819	363	4,775.79	23	16	3,316.99	42	20	3,588.83	3	3	N/A	N/A	N/A
2003	3,393.03	3,252.23	815	374	4,044.62	23	17	3,403.33	46	24	3,848.65	3	3	N/A	N/A	N/A
2004	3,353.63	3,233.06	815	380	3,891.32	23	18	3,324.06	51	25	3,891.32	3	3	3,090.46	130	58
2005	3,003.65	3,269.57	817	465	4,004.76	23	18	3,487.87	51	32	4,004.76	3	3	3,358.36	168	95
RATIO 65 — AVERAGE LARGE COMMERCIAL KWH USAGE PER MONTH																
2001	25,625,358.02	426,619.79	650	2	1,224,216.67	24	1	717,479.17	39	1	888,027.78	3	1	N/A	N/A	N/A
2002	24,759,866.07	435,783.33	655	2	1,295,333.33	23	1	830,194.44	39	1	740,325.00	3	1	N/A	N/A	N/A
2003	24,913,190.48	435,465.28	656	2	1,165,914.06	22	1	813,833.33	42	1	12,759,761.90	2	1	N/A	N/A	N/A
2004	23,281,352.78	480,248.66	656	2	1,229,834.70	22	1	816,916.67	47	1	11,954,117.36	2	1	426,625.00	106	1
2005	22,367,061.83	505,125.00	666	2	1,239,096.19	22	1	888,294.68	46	1	11,641,911.12	2	1	517,313.33	136	1
RATIO 66 — AVERAGE STREET & HIGHWAY LIGHTING KWH USAGE PER MONTH																
2001	836.26	1,717.32	596	413	2,119.44	19	18	2,101.19	37	28	9,395.83	3	3	N/A	N/A	N/A
2002	875.00	1,671.28	594	407	2,452.75	18	17	2,196.91	34	25	10,937.50	3	3	N/A	N/A	N/A
2003	1,065.69	1,666.67	583	365	2,554.94	18	15	1,806.45	37	27	10,875.00	3	3	N/A	N/A	N/A
2004	1,789.86	1,666.67	585	275	2,355.77	18	14	1,714.21	41	19	11,208.33	3	3	1,528.57	95	42
2005	1,713.96	1,633.88	581	279	2,237.95	18	15	1,514.49	41	19	11,708.33	3	3	1,500.30	114	50
RATIO 69 — RESIDENTIAL KWH SOLD PER TOTAL KWH SOLD (%)																
2001	7.21	63.24	826	824	61.72	24	24	66.28	43	43	59.16	3	3	N/A	N/A	N/A
2002	7.58	63.09	821	816	61.44	23	23	62.57	42	42	61.27	3	3	N/A	N/A	N/A
2003	7.37	62.48	817	814	61.37	23	23	64.60	46	46	60.67	3	3	N/A	N/A	N/A
2004	7.46	61.86	818	814	60.83	23	23	64.96	51	51	60.10	3	3	66.86	130	128
2005	7.84	62.23	818	811	62.25	23	23	65.29	51	51	60.88	3	3	66.60	168	166

2005 Key Ratio Trend Analysis (KRTA)
Kenergy Corp. (KY065)

Year	System Value	US Total			State Grouping			Consumer Size			Major Current Power Supplier			Plant Growth (2000-2005)		
		Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank
RATIO 72 — SMALL COMMERCIAL KWH SOLD PER TOTAL KWH SOLD (%)																
2001	2.84	17.01	825	814	16.19	24	24	16.30	43	43	21.49	3	3	N/A	N/A	N/A
2002	2.94	16.68	819	807	16.62	23	23	16.95	42	41	21.15	3	3	N/A	N/A	N/A
2003	2.94	16.64	815	806	16.50	23	23	17.29	46	46	23.34	3	3	N/A	N/A	N/A
2004	2.97	16.91	815	805	16.51	23	23	18.14	51	50	23.34	3	3	15.95	130	129
2005	3.14	17.09	817	806	16.94	23	23	18.83	51	51	22.57	3	3	15.64	168	166
RATIO 73 — LARGE COMMERCIAL KWH SOLD PER TOTAL KWH SOLD (%)																
2001	89.94	11.90	650	2	19.87	24	1	12.15	39	1	16.49	3	1	N/A	N/A	N/A
2002	89.46	11.77	656	2	19.02	23	1	13.53	39	1	14.62	3	1	N/A	N/A	N/A
2003	89.67	12.50	656	2	21.80	22	1	12.53	42	1	52.17	2	1	N/A	N/A	N/A
2004	89.55	13.00	656	2	23.01	22	1	12.72	47	1	52.19	2	1	10.91	106	2
2005	89.01	12.88	667	2	20.20	22	1	14.77	46	1	51.29	2	1	10.93	136	2
RATIO 74 — STREET & HIGHWAY LIGHTING KWH SOLD PER TOTAL KWH SOLD (%)																
2001	0.02	0.13	599	544	0.09	19	17	0.13	37	33	0.08	3	3	N/A	N/A	N/A
2002	0.02	0.13	596	537	0.09	18	17	0.13	34	33	0.09	3	3	N/A	N/A	N/A
2003	0.02	0.13	589	530	0.09	18	17	0.13	38	37	0.09	3	3	N/A	N/A	N/A
2004	0.02	0.13	587	532	0.09	18	16	0.12	41	40	0.09	3	3	0.11	95	78
2005	0.02	0.13	585	524	0.09	18	16	0.12	43	40	0.09	3	3	0.11	114	102
CONTROLLABLE EXPENSES (RATIOS 77-87)																
RATIO 77 — O & M EXPENSES PER TOTAL KWH SOLD (MILLS)																
2001	0.93	8.40	827	826	5.73	24	24	6.54	43	43	5.36	3	3	N/A	N/A	N/A
2002	0.87	8.52	821	820	5.87	23	23	6.70	42	42	5.50	3	3	N/A	N/A	N/A
2003	0.96	8.79	817	816	6.26	23	23	6.91	46	46	6.26	3	3	N/A	N/A	N/A
2004	1.17	9.12	818	816	6.29	23	23	7.37	51	51	5.99	3	3	8.71	130	129
2005	1.32	9.00	819	817	6.25	23	23	6.58	51	51	6.73	3	3	8.87	168	167
RATIO 78 — O & M EXPENSES PER DOLLARS OF TUP (MILLS)																
2001	49.28	42.48	831	252	48.23	24	11	42.28	43	15	49.28	3	2	N/A	N/A	N/A
2002	44.18	42.85	823	370	48.43	23	16	44.18	42	21	44.18	3	2	N/A	N/A	N/A
2003	46.43	44.05	820	333	47.66	23	15	47.66	46	26	46.43	3	2	N/A	N/A	N/A
2004	54.37	43.49	818	154	50.42	23	8	46.15	51	11	54.37	3	2	43.82	130	25
2005	59.13	43.19	820	89	46.96	23	5	43.67	51	4	55.46	3	1	45.38	169	22
RATIO 79 — O & M EXPENSES PER CONSUMER (\$)																
2001	169.39	149.12	827	288	120.73	24	3	130.43	43	5	117.02	3	1	N/A	N/A	N/A
2002	158.46	158.46	821	411	125.34	23	3	135.34	42	10	123.34	3	1	N/A	N/A	N/A
2003	173.14	164.76	817	350	131.28	23	3	138.24	46	10	136.32	3	1	N/A	N/A	N/A
2004	208.83	169.06	818	195	138.30	23	2	146.35	51	5	149.37	3	1	160.49	130	20
2005	232.11	173.30	819	142	137.58	23	2	144.61	51	1	155.21	3	1	171.80	168	22

2005 Key Ratio Trend Analysis (KRTA)
Kenergy Corp. (KY065)

Year	System Value	US Total			State Grouping			Consumer Size			Major Current Power Supplier			Plant Growth (2000-2005)		
		Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank
RATIO 80 — CONSUMER ACCOUNTING EXPENSES PER TOTAL KWH SOLD (MILLS)																
2001	0.21	2.55	827	826	2.08	24	24	2.43	43	43	1.80	3	3	N/A	N/A	N/A
2002	0.28	2.52	821	820	1.93	23	23	2.34	42	42	1.76	3	3	N/A	N/A	N/A
2003	0.26	2.63	817	815	1.95	23	23	2.40	46	46	1.81	3	3	N/A	N/A	N/A
2004	0.27	2.72	818	817	2.05	23	23	2.47	51	51	1.84	3	3	2.85	130	129
2005	0.30	2.62	819	817	1.99	23	23	2.55	51	51	1.72	3	3	2.49	168	167
RATIO 81 — CONSUMER ACCOUNTING EXPENSES PER CONSUMER (\$)																
2001	39.03	46.66	827	601	44.11	24	19	49.43	43	39	39.21	3	3	N/A	N/A	N/A
2002	50.15	48.17	821	359	44.52	23	7	49.55	42	19	42.08	3	1	N/A	N/A	N/A
2003	47.66	49.41	817	459	46.15	23	10	49.59	46	29	44.85	3	1	N/A	N/A	N/A
2004	48.67	50.31	818	445	46.94	23	11	51.76	51	31	43.55	3	1	51.17	130	75
2005	52.13	51.67	819	395	50.59	23	10	53.44	51	30	45.14	3	1	48.40	168	68
RATIO 82 — CUSTOMER SALES AND SERVICE PER TOTAL KWH SOLD (MILLS)																
2001	0.03	0.83	812	805	0.49	24	24	0.54	43	43	0.31	3	3	N/A	N/A	N/A
2002	0.04	0.80	807	796	0.42	23	23	0.55	42	42	0.30	3	3	N/A	N/A	N/A
2003	0.03	0.85	804	793	0.45	23	23	0.59	46	46	0.36	3	3	N/A	N/A	N/A
2004	0.03	0.82	805	793	0.41	23	23	0.59	50	50	0.31	3	3	0.73	129	126
2005	0.03	0.79	805	795	0.42	23	23	0.62	51	51	0.44	3	3	0.83	168	165
RATIO 83 — CUSTOMER SALES AND SERVICE PER CONSUMER (\$)																
2001	4.77	15.57	812	729	9.36	24	22	11.62	43	39	6.77	3	3	N/A	N/A	N/A
2002	7.25	15.31	807	652	8.44	23	17	10.70	42	34	7.25	3	2	N/A	N/A	N/A
2003	5.74	15.96	804	694	9.29	23	20	11.27	46	42	7.83	3	3	N/A	N/A	N/A
2004	5.89	15.69	805	687	7.58	23	19	11.39	50	45	6.83	3	3	13.49	129	110
2005	5.63	15.99	805	698	8.65	23	20	13.35	51	46	7.22	3	3	16.01	168	150
RATIO 84 — A & G EXPENSES PER TOTAL KWH SOLD (MILLS)																
2001	0.35	4.93	827	826	2.58	24	24	2.99	43	43	2.31	3	3	N/A	N/A	N/A
2002	0.19	4.95	821	821	2.59	23	23	3.32	42	42	2.24	3	3	N/A	N/A	N/A
2003	0.26	5.20	817	817	2.73	23	23	3.46	46	46	2.55	3	3	N/A	N/A	N/A
2004	0.27	5.26	818	818	2.78	23	23	3.62	51	51	2.73	3	3	4.70	130	130
2005	0.32	5.20	819	817	2.72	23	23	3.35	51	51	2.62	3	3	4.99	168	166
RATIO 85 — A & G EXPENSES PER CONSUMER (\$)																
2001	63.44	89.73	827	631	53.85	24	6	64.14	43	23	50.31	3	1	N/A	N/A	N/A
2002	33.59	92.21	821	806	52.23	23	23	68.03	42	39	43.36	3	3	N/A	N/A	N/A
2003	46.60	95.79	817	768	55.40	23	19	70.07	46	41	46.60	3	2	N/A	N/A	N/A
2004	47.30	97.92	818	776	57.17	23	19	67.14	51	45	47.30	3	2	82.26	130	119
2005	57.01	100.22	819	724	57.02	23	13	67.95	51	35	57.01	3	2	92.81	168	147

2005 Key Ratio Trend Analysis (KRTA)
Kenergy Corp. (KY065)

Year	System Value	US Total			State Grouping			Consumer Size			Major Current Power Supplier			Plant Growth (2000-2005)		
		Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank
RATIO 86 — TOTAL CONTROLLABLE EXPENSES PER TOTAL KWH SOLD (MILLS) (SAME AS RATIO #103)																
2001	1.52	17.12	827	826	10.65	24	24	13.11	43	43	9.78	3	3	N/A	N/A	N/A
2002	1.38	17.23	821	820	10.79	23	23	13.37	42	42	9.80	3	3	N/A	N/A	N/A
2003	1.52	17.92	817	816	11.56	23	23	14.26	46	46	10.98	3	3	N/A	N/A	N/A
2004	1.75	18.27	818	817	11.61	23	23	14.70	51	51	10.87	3	3	17.47	130	129
2005	1.98	18.12	819	818	11.64	23	23	14.78	51	51	11.64	3	3	17.99	168	167
RATIO 87 — TOTAL CONTROLLABLE EXPENSES PER CONSUMER (\$) (SAME AS RATIO #104)																
2001	276.63	303.12	827	533	231.46	24	4	258.88	43	16	213.31	3	1	N/A	N/A	N/A
2002	249.44	313.29	821	671	236.89	23	8	264.46	42	28	219.94	3	1	N/A	N/A	N/A
2003	273.14	327.14	817	623	253.74	23	7	275.91	46	25	238.90	3	1	N/A	N/A	N/A
2004	310.69	337.61	818	507	249.79	23	4	287.94	51	19	243.51	3	1	309.34	130	64
2005	346.87	345.95	819	409	268.55	23	2	293.79	51	11	268.55	3	1	334.09	168	78
FIXED EXPENSES (RATIOS 88-102)																
RATIO 88 — POWER COST PER KWH PURCHASED (MILLS)																
2001	27.86	39.91	823	752	38.79	24	24	45.05	43	43	35.15	3	3	N/A	N/A	N/A
2002	27.92	40.25	821	781	38.03	23	23	45.28	42	42	35.51	3	3	N/A	N/A	N/A
2003	27.05	42.83	817	770	39.80	23	23	46.61	46	46	34.94	3	3	N/A	N/A	N/A
2004	27.07	44.15	816	781	43.68	23	23	48.05	51	51	35.05	3	3	44.69	130	128
2005	27.66	48.80	817	777	50.82	23	23	52.07	50	50	35.21	3	3	47.12	168	163
RATIO 89 — POWER COST PER TOTAL KWH SOLD (MILLS)																
2001	28.01	42.54	826	772	40.52	24	24	47.59	43	43	37.47	3	3	N/A	N/A	N/A
2002	28.07	43.28	821	793	39.98	23	23	48.64	42	42	37.53	3	3	N/A	N/A	N/A
2003	27.18	45.73	817	781	41.94	23	23	49.84	46	46	36.89	3	3	N/A	N/A	N/A
2004	27.21	47.17	818	789	45.69	23	23	51.23	51	51	36.90	3	3	47.23	130	128
2005	27.81	51.67	819	792	53.68	23	23	55.54	51	51	36.79	3	3	50.32	168	166
RATIO 90 — POWER COST AS A % OF REVENUE																
2001	91.24	58.29	830	3	67.80	24	1	65.08	43	1	64.58	3	1	N/A	N/A	N/A
2002	91.00	57.96	823	2	68.59	23	1	64.57	42	1	64.56	3	1	N/A	N/A	N/A
2003	90.73	58.89	820	2	68.95	23	1	65.63	46	1	62.79	3	1	N/A	N/A	N/A
2004	90.39	59.33	818	2	70.60	23	1	66.60	51	1	63.19	3	1	60.42	130	2
2005	89.88	60.83	820	3	73.23	23	1	68.86	51	1	62.90	3	1	60.54	169	2
RATIO 91 — LONG-TERM INTEREST COST PER TOTAL KWH SOLD (MILLS)																
2001	0.46	4.40	820	803	2.73	24	24	3.53	43	43	3.27	3	3	N/A	N/A	N/A
2002	0.41	4.01	813	800	2.41	23	23	3.20	42	42	3.19	3	3	N/A	N/A	N/A
2003	0.36	3.85	810	797	2.22	23	22	3.47	46	46	3.17	3	3	N/A	N/A	N/A
2004	0.33	3.88	811	796	2.44	23	22	3.70	51	51	3.27	3	3	3.88	129	126
2005	0.45	4.27	812	791	2.92	23	22	3.57	51	51	3.41	3	3	4.27	168	165

2005 Key Ratio Trend Analysis (KRTA)
Kenergy Corp. (KY065)

Year	System Value	US Total			State Grouping			Consumer Size			Major Current Power Supplier			Plant Growth (2000-2005)		
		Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank
RATIO 92 — LONG-TERM INTEREST COST AS A % OF TUP																
2001	2.45	2.22	824	305	2.51	24	16	2.48	43	24	2.45	3	2	N/A	N/A	N/A
2002	2.09	2.00	814	367	2.15	23	13	2.33	42	28	2.17	3	3	N/A	N/A	N/A
2003	1.74	1.90	812	472	1.95	23	14	2.20	46	30	2.04	3	3	N/A	N/A	N/A
2004	1.54	1.87	811	543	1.90	23	18	2.05	51	40	2.02	3	3	1.94	129	91
2005	2.01	2.04	812	424	2.20	23	16	2.23	51	32	2.17	3	3	2.04	168	88
RATIO 93 — LONG-TERM INTEREST COST PER CONSUMER (\$)																
2001	84.23	76.95	820	340	64.43	24	2	72.71	43	13	71.44	3	1	N/A	N/A	N/A
2002	75.10	72.31	813	380	54.18	23	3	67.77	42	15	71.64	3	1	N/A	N/A	N/A
2003	64.87	70.83	810	478	53.29	23	6	65.61	46	24	64.87	3	2	N/A	N/A	N/A
2004	59.31	71.98	811	537	51.58	23	7	67.19	51	31	59.31	3	2	70.53	129	81
2005	78.83	81.06	812	429	64.63	23	6	69.78	51	24	78.69	3	1	76.94	168	78
RATIO 94 — DEPRECIATION EXPENSE PER TOTAL KWH SOLD (MILLS)																
2001	0.53	5.53	826	825	3.60	24	24	4.44	43	43	5.16	3	3	N/A	N/A	N/A
2002	0.53	5.58	820	819	3.64	23	23	4.29	42	42	5.23	3	3	N/A	N/A	N/A
2003	0.57	5.82	816	815	3.74	23	23	4.60	46	46	4.99	3	3	N/A	N/A	N/A
2004	0.60	5.97	818	817	3.90	23	23	4.72	51	51	4.97	3	3	5.74	130	129
2005	0.62	5.96	819	818	3.96	23	23	4.77	51	51	4.83	3	3	5.83	168	167
RATIO 95 — DEPRECIATION EXPENSE AS A % OF TUP																
2001	2.79	2.85	830	505	3.16	24	22	2.94	43	33	3.27	3	3	N/A	N/A	N/A
2002	2.67	2.87	822	644	3.22	23	23	3.00	42	37	3.29	3	3	N/A	N/A	N/A
2003	2.73	2.88	819	581	3.20	23	23	2.97	46	38	3.20	3	3	N/A	N/A	N/A
2004	2.77	2.87	818	528	3.17	23	23	3.00	51	41	3.14	3	3	2.88	130	86
2005	2.75	2.86	820	535	3.13	23	23	2.95	51	43	3.08	3	3	2.89	169	120
RATIO 96 — DEPRECIATION EXPENSE PER CONSUMER (\$)																
2001	95.99	98.98	826	443	81.02	24	5	87.05	43	19	95.99	3	2	N/A	N/A	N/A
2002	95.75	102.42	820	487	85.08	23	6	88.86	42	18	95.75	3	2	N/A	N/A	N/A
2003	101.68	106.88	816	465	87.89	23	5	93.70	46	19	101.68	3	2	N/A	N/A	N/A
2004	106.27	109.89	818	446	91.49	23	5	99.68	51	19	106.27	3	2	102.77	130	60
2005	108.01	113.31	819	465	95.12	23	5	104.14	51	23	108.01	3	2	109.58	168	91
RATIO 97 — ACCUMULATIVE DEPRECIATION AS A % OF PLANT IN SERVICE																
2001	19.55	30.27	831	776	23.55	24	19	26.20	43	38	23.70	3	3	N/A	N/A	N/A
2002	19.47	30.52	823	770	24.74	23	18	26.83	42	37	24.04	3	3	N/A	N/A	N/A
2003	20.20	30.69	819	752	25.93	23	18	27.56	46	42	24.53	3	3	N/A	N/A	N/A
2004	20.71	31.11	818	745	26.03	23	18	27.89	51	44	24.61	3	3	27.16	130	114
2005	21.98	31.40	820	722	25.90	23	18	27.24	51	39	24.90	3	3	28.59	169	142

2005 Key Ratio Trend Analysis (KRTA)
Kenergy Corp. (KY065)

Year	System Value	US Total			State Grouping			Consumer Size			Major Current Power Supplier			Plant Growth (2000-2005)		
		Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank
RATIO 98 --- TOTAL TAX EXPENSE PER TOTAL KWH SOLD (MILLS)																
2001	0.03	0.85	604	519	0.08	23	22	0.63	35	32	0.08	3	3	N/A	N/A	N/A
2002	0.03	0.90	594	503	0.08	22	21	0.82	34	29	0.07	3	3	N/A	N/A	N/A
2003	0.03	0.94	591	503	0.08	22	21	0.66	37	31	0.07	3	3	N/A	N/A	N/A
2004	0.03	0.98	593	506	0.07	22	21	0.69	39	33	0.07	3	3	1.08	97	87
2005	0.03	0.95	589	497	0.07	22	21	0.59	41	34	0.06	3	3	0.96	114	98
RATIO 99 --- TOTAL TAX EXPENSE AS A % OF TUP																
2001	0.15	0.47	607	400	0.06	23	6	0.42	35	24	0.05	3	1	N/A	N/A	N/A
2002	0.15	0.47	596	386	0.06	22	6	0.41	34	24	0.05	3	1	N/A	N/A	N/A
2003	0.15	0.47	594	382	0.06	22	6	0.39	37	25	0.05	3	1	N/A	N/A	N/A
2004	0.14	0.45	593	386	0.05	22	6	0.37	39	26	0.04	3	1	0.57	97	69
2005	0.13	0.44	590	393	0.05	22	6	0.37	41	27	0.04	3	1	0.44	115	79
RATIO 100 --- TOTAL TAX EXPENSE PER CONSUMER																
2001	5.23	15.83	604	405	1.47	23	6	13.55	35	22	1.67	3	1	N/A	N/A	N/A
2002	5.49	16.60	594	390	1.53	22	6	13.74	34	23	1.62	3	1	N/A	N/A	N/A
2003	5.57	17.68	591	389	1.57	22	6	14.31	37	23	1.58	3	1	N/A	N/A	N/A
2004	5.24	17.91	593	392	1.52	22	6	14.03	39	24	1.53	3	1	18.71	97	70
2005	5.06	18.64	589	395	1.52	22	6	14.32	41	27	1.46	3	1	17.52	114	76
RATIO 101 --- TOTAL FIXED EXPENSES PER TOTAL KWH SOLD (MILLS)																
2001	29.09	53.92	827	822	47.82	24	24	55.98	43	43	46.41	3	3	N/A	N/A	N/A
2002	29.04	53.64	821	818	46.97	23	23	56.52	42	42	46.12	3	3	N/A	N/A	N/A
2003	28.15	55.96	817	814	48.18	23	23	57.45	46	46	45.23	3	3	N/A	N/A	N/A
2004	28.18	57.41	818	816	53.08	23	23	59.79	51	51	45.33	3	3	57.44	130	129
2005	28.92	61.46	819	819	60.42	23	23	66.27	51	51	45.21	3	3	61.21	168	168
RATIO 102 --- TOTAL FIXED EXPENSES PER CONSUMER (\$)																
2001	5,285.70	1,001.35	827	3	978.52	24	1	1,108.54	43	1	1,012.82	3	1	N/A	N/A	N/A
2002	5,263.46	1,033.15	821	3	980.92	23	1	1,146.79	42	1	1,034.78	3	1	N/A	N/A	N/A
2003	5,066.31	1,055.50	817	3	998.49	23	1	1,136.92	46	1	984.19	3	1	N/A	N/A	N/A
2004	5,015.19	1,099.12	818	4	1,083.79	23	1	1,213.99	51	1	995.68	3	1	1,094.94	130	2
2005	5,075.76	1,220.60	819	6	1,300.32	23	1	1,374.98	51	1	1,043.06	3	1	1,214.16	168	2
TOTAL EXPENSES (RATIOS 103-107)																
RATIO 103 --- TOTAL OPERATING EXPENSES PER TOTAL KWH SOLD (MILLS)																
2001	1.52	17.12	827	826	10.65	24	24	13.11	43	43	9.78	3	3	N/A	N/A	N/A
2002	1.38	17.23	821	820	10.79	23	23	13.37	42	42	9.80	3	3	N/A	N/A	N/A
2003	1.52	17.92	817	816	11.56	23	23	14.26	46	46	10.98	3	3	N/A	N/A	N/A
2004	1.75	18.27	818	817	11.61	23	23	14.70	51	51	10.87	3	3	17.47	130	129
2005	1.98	18.12	819	818	11.64	23	23	14.78	51	51	11.64	3	3	17.99	168	167

2005 Key Ratio Trend Analysis (KRTA)
Kenergy Corp. (KY065)

Year	System Value	US Total			State Grouping			Consumer Size			Major Current Power Supplier			Plant Growth (2000-2005)		
		Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank
RATIO 104 --- TOTAL OPERATING EXPENSES PER CONSUMER (\$)																
2001	276.63	303.12	827	533	231.46	24	4	258.88	43	16	213.31	3	1	N/A	N/A	N/A
2002	249.44	313.29	821	671	236.89	23	8	264.46	42	28	219.94	3	1	N/A	N/A	N/A
2003	273.14	327.14	817	623	253.74	23	7	275.91	46	25	238.90	3	1	N/A	N/A	N/A
2004	310.69	337.61	818	507	249.79	23	4	287.94	51	19	243.51	3	1	309.34	130	64
2005	346.87	345.95	819	409	268.55	23	2	293.79	51	11	268.55	3	1	334.09	168	78
RATIO 105 --- TOTAL COST OF SERVICE (MINUS POWER COSTS) PER TOTAL KWH SOLD (MILLS)																
2001	2.59	28.56	827	826	18.05	24	24	22.01	43	43	18.72	3	3	N/A	N/A	N/A
2002	2.35	28.16	821	820	18.13	23	23	21.88	42	42	18.39	3	3	N/A	N/A	N/A
2003	2.49	28.99	817	816	18.80	23	23	23.16	46	46	19.32	3	3	N/A	N/A	N/A
2004	2.72	29.41	818	817	19.29	23	23	22.68	51	51	19.29	3	3	28.93	130	129
2005	3.09	29.81	819	818	19.84	23	23	23.84	51	51	20.06	3	3	29.36	168	167
RATIO 106 --- TOTAL COST OF ELECTRIC SERVICE PER TOTAL KWH SOLD (MILLS)																
2001	30.61	70.89	827	826	59.57	24	24	68.61	43	43	56.19	3	3	N/A	N/A	N/A
2002	30.42	70.65	821	820	57.94	23	23	68.34	42	42	55.92	3	3	N/A	N/A	N/A
2003	29.67	73.38	817	816	60.84	23	23	70.21	46	46	56.21	3	3	N/A	N/A	N/A
2004	29.93	75.59	818	817	63.70	23	23	73.69	51	51	56.19	3	3	74.56	130	129
2005	30.90	80.74	819	819	71.12	23	23	81.73	51	51	56.86	3	3	81.24	168	168
RATIO 107 --- TOTAL COST OF ELECTRIC SERVICE PER CONSUMER (\$)																
2001	5,562.33	1,316.50	827	4	1,214.54	24	1	1,395.76	43	1	1,226.13	3	1	N/A	N/A	N/A
2002	5,512.90	1,350.76	821	4	1,215.82	23	1	1,427.50	42	1	1,254.72	3	1	N/A	N/A	N/A
2003	5,339.44	1,390.11	817	5	1,241.37	23	1	1,465.48	46	1	1,223.09	3	1	N/A	N/A	N/A
2004	5,325.88	1,436.68	818	6	1,333.59	23	1	1,489.18	51	1	1,234.35	3	1	1,424.89	130	2
2005	5,422.63	1,564.65	819	8	1,543.85	23	1	1,678.57	51	1	1,311.61	3	1	1,549.98	168	2
EMPLOYEES (RATIOS 108-113)																
RATIO 108 --- AVERAGE WAGE RATE PER HOUR (\$)																
2001	22.46	20.62	820	233	19.90	24	6	19.86	43	9	22.14	3	1	N/A	N/A	N/A
2002	23.06	21.42	819	251	21.04	23	7	21.22	42	11	23.06	3	2	N/A	N/A	N/A
2003	24.37	22.11	814	225	22.43	23	5	21.89	45	11	23.58	3	1	N/A	N/A	N/A
2004	25.60	23.08	815	200	23.14	23	5	23.50	51	15	24.80	3	1	23.04	130	22
2005	26.53	24.12	819	227	24.41	23	4	24.25	51	16	24.82	3	1	24.17	168	47
RATIO 109 --- TOTAL WAGES PER TOTAL KWH SOLD (MILLS)																
2001	0.97	9.59	822	821	5.97	24	24	6.60	43	43	6.07	3	3	N/A	N/A	N/A
2002	0.97	9.41	820	819	5.91	23	23	6.71	42	42	5.91	3	3	N/A	N/A	N/A
2003	1.00	9.68	814	813	6.28	23	23	7.22	45	45	6.28	3	3	N/A	N/A	N/A
2004	1.10	9.87	816	815	6.45	23	23	7.25	51	51	6.57	3	3	9.66	130	129
2005	1.09	9.98	819	818	6.48	23	23	7.35	51	51	6.59	3	3	9.96	168	167

**2005 Key Ratio Trend Analysis (KRTA)
Kenergy Corp. (KY065)**

Year	System Value	US Total			State Grouping			Consumer Size			Major Current Power Supplier			Plant Growth (2000-2005)		
		Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank
RATIO 110 --- TOTAL WAGES PER CONSUMER (\$)																
2001	176.96	171.74	822	382	123.27	24	2	136.78	43	6	132.50	3	1	N/A	N/A	N/A
2002	176.41	177.47	820	418	123.95	23	2	140.60	42	7	132.54	3	1	N/A	N/A	N/A
2003	180.69	181.56	814	413	127.05	23	2	143.74	45	8	136.74	3	1	N/A	N/A	N/A
2004	196.16	185.96	816	361	131.38	23	1	147.39	51	7	144.37	3	1	170.97	130	39
2005	191.90	193.28	819	417	133.63	23	2	152.72	51	8	152.10	3	1	189.52	168	81
RATIO 111 --- OVERTIME HOURS/TOTAL HOURS (%)																
2001	7.29	4.79	821	148	5.70	24	5	6.20	43	12	6.10	3	1	N/A	N/A	N/A
2002	7.50	4.80	819	116	5.91	23	7	6.01	42	9	6.08	3	1	N/A	N/A	N/A
2003	7.93	4.65	814	93	6.86	23	9	5.95	45	12	6.63	3	1	N/A	N/A	N/A
2004	10.03	4.94	816	46	7.24	23	3	6.40	51	8	8.63	3	1	5.62	130	9
2005	8.93	5.80	816	117	6.82	23	7	7.61	51	13	8.93	3	2	6.05	168	26
RATIO 112 --- CAPITALIZED PAYROLL / TOTAL PAYROLL (%)																
2001	27.91	22.95	819	218	27.61	24	11	26.84	43	17	30.59	3	3	N/A	N/A	N/A
2002	33.85	22.75	819	82	26.48	23	4	26.30	42	7	30.75	3	1	N/A	N/A	N/A
2003	32.66	22.48	812	91	25.94	23	3	25.24	45	8	31.95	3	1	N/A	N/A	N/A
2004	30.08	22.60	815	130	28.05	23	6	24.93	51	13	30.08	3	2	24.93	130	34
2005	27.76	22.87	816	212	26.12	23	9	25.37	51	16	27.76	3	2	24.24	168	49
RATIO 113 --- AVERAGE CONSUMERS PER EMPLOYEE																
2001	295.34	261.14	825	294	370.92	24	21	333.46	43	32	365.03	3	3	N/A	N/A	N/A
2002	309.12	264.51	821	254	374.52	23	19	338.34	42	33	371.05	3	3	N/A	N/A	N/A
2003	316.27	267.94	815	244	394.69	23	19	341.05	45	33	374.56	3	3	N/A	N/A	N/A
2004	316.82	268.54	818	263	394.41	23	19	359.99	51	42	379.51	3	3	297.45	130	50
2005	330.83	274.50	819	233	393.51	23	19	354.91	51	35	374.73	3	3	292.50	168	55
GROWTH (RATIOS 114-121)																
RATIO 114 --- ANNUAL GROWTH IN KWH SOLD (%)																
2001	5.13	2.10	811	176	3.33	23	7	3.16	42	11	3.88	3	1	N/A	N/A	N/A
2002	0.73	4.78	816	716	4.52	23	22	5.13	41	40	4.52	3	3	N/A	N/A	N/A
2003	0.38	1.05	810	477	0.38	23	12	1.47	45	34	-0.46	3	1	N/A	N/A	N/A
2004	0.26	2.02	814	596	2.43	23	21	3.87	50	46	2.28	3	3	2.98	130	105
2005	-0.12	4.66	815	730	5.94	23	21	5.65	51	51	6.54	3	3	4.89	167	158
RATIO 115 --- ANNUAL GROWTH IN NUMBER OF CONSUMERS (%)																
2001	1.30	1.69	809	518	1.90	23	18	2.50	42	40	1.92	3	3	N/A	N/A	N/A
2002	1.01	1.54	820	569	2.20	23	21	2.30	41	38	1.65	3	3	N/A	N/A	N/A
2003	1.08	1.47	811	527	1.66	23	17	2.26	46	41	1.08	3	2	N/A	N/A	N/A
2004	1.39	1.54	814	459	1.79	23	18	2.51	50	45	1.39	3	2	1.95	130	91
2005	1.28	1.50	815	486	1.47	23	17	2.31	51	43	1.45	3	3	1.53	167	100

**2005 Key Ratio Trend Analysis (KRTA)
Kenergy Corp. (KY065)**

Year	System Value	US Total			State Grouping			Consumer Size			Major Current Power Supplier			Plant Growth (2000-2005)		
		Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank
RATIO 116 --- ANNUAL GROWTH IN TUP DOLLARS (%)																
2001	8.63	5.09	816	91	5.98	23	2	6.98	42	10	5.85	3	1	N/A	N/A	N/A
2002	5.40	4.83	819	324	5.30	23	11	5.87	42	25	5.40	3	2	N/A	N/A	N/A
2003	5.10	4.64	812	336	5.10	23	12	6.01	45	30	5.10	3	2	N/A	N/A	N/A
2004	4.42	4.79	816	480	5.20	23	18	6.05	51	41	4.42	3	2	6.18	130	120
2005	3.53	4.99	816	628	5.79	23	23	6.31	51	46	5.36	3	3	5.36	168	152
RATIO 117 --- CONST.W.I.P. TO PLANT ADDITIONS (%)																
2001	45.08	25.15	807	222	9.16	24	2	35.49	42	12	10.86	3	1	N/A	N/A	N/A
2002	25.72	22.23	805	366	10.62	23	4	26.18	42	22	16.52	3	1	N/A	N/A	N/A
2003	32.69	24.11	807	307	15.54	23	4	28.10	44	20	24.11	3	1	N/A	N/A	N/A
2004	26.01	25.34	801	393	13.00	23	4	26.90	50	27	26.01	3	2	26.21	128	65
2005	25.02	26.81	805	423	22.58	23	10	32.21	51	35	25.02	3	2	24.74	168	84
RATIO 118 --- NET NEW SERVICES TO TOTAL SERVICES (%)																
2001	1.96	1.77	827	350	2.33	24	19	2.65	43	31	1.96	3	2	N/A	N/A	N/A
2002	1.61	1.67	819	435	2.31	23	18	2.53	42	35	1.61	3	2	N/A	N/A	N/A
2003	1.55	1.63	811	433	2.01	23	20	2.49	46	38	1.73	3	3	N/A	N/A	N/A
2004	-5.15	1.63	815	813	1.84	23	23	2.24	51	51	1.36	3	3	1.89	130	129
2005	1.56	1.63	816	438	1.73	23	17	2.49	51	39	1.62	3	3	1.76	168	102
RATIO 119 --- ANNUAL GROWTH IN TOTAL CAPITALIZATION (%)																
2001	22.70	4.08	816	9	10.12	23	2	6.74	42	1	10.12	3	1	N/A	N/A	N/A
2002	6.01	3.43	819	262	6.01	23	12	5.91	42	20	6.01	3	2	N/A	N/A	N/A
2003	5.25	3.22	812	270	7.43	23	14	5.78	45	24	0.25	3	1	N/A	N/A	N/A
2004	1.66	4.29	816	614	3.03	23	17	4.49	51	37	6.79	3	3	5.00	130	105
2005	1.70	5.35	816	639	5.37	23	21	7.22	51	40	4.96	3	3	6.17	168	139
RATIO 120 --- 2 YR. COMPOUND GROWTH IN TOTAL CAPITALIZATION (%)																
2001	10.69	4.67	809	69	8.38	23	2	5.76	42	7	10.06	3	1	N/A	N/A	N/A
2002	14.05	4.23	806	24	9.03	22	4	6.52	41	5	9.83	3	1	N/A	N/A	N/A
2003	5.63	3.85	814	253	7.85	23	15	5.43	46	21	3.22	3	1	N/A	N/A	N/A
2004	3.44	4.19	809	475	4.23	23	16	5.15	49	36	3.44	3	2	5.35	129	95
2005	1.68	5.13	815	693	4.51	23	20	6.27	51	47	5.99	3	3	5.69	169	154
RATIO 121 --- 5 YR. COMPOUND GROWTH IN TOTAL CAPITALIZATION (%)																
2001	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2002	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2003	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2004	6.81	4.63	798	166	6.51	22	8	5.71	51	18	6.68	3	1	5.67	130	38
2005	7.19	4.65	805	149	6.76	22	10	6.09	51	17	5.68	3	1	5.11	169	24

2005 Key Ratio Trend Analysis (KRTA)
Kenergy Corp. (KY065)

Year	System Value	US Total			State Grouping			Consumer Size			Major Current Power Supplier			Plant Growth (2000-2005)		
		Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank
PLANT (RATIOS 122-145)																
RATIO 122 --- TUP INVESTMENTS PER TOTAL KWH SOLD (CENTS)																
2001	1.89	19.44	827	826	11.03	24	24	15.24	43	43	14.93	3	3	N/A	N/A	N/A
2002	1.98	19.44	821	820	11.20	23	23	15.34	42	42	14.73	3	3	N/A	N/A	N/A
2003	2.07	20.09	817	816	12.01	23	23	16.18	46	46	15.49	3	3	N/A	N/A	N/A
2004	2.16	20.69	818	817	12.75	23	23	16.53	51	51	15.71	3	3	19.68	130	129
2005	2.24	20.84	819	818	13.00	23	23	16.73	51	51	15.71	3	3	20.03	168	167
RATIO 123 --- TUP INVESTMENT PER CONSUMER (\$)																
2001	3,437.47	3,462.94	827	421	2,602.28	24	1	2,933.56	43	11	3,258.83	3	1	N/A	N/A	N/A
2002	3,586.62	3,573.43	821	407	2,607.94	23	1	3,088.48	42	8	3,305.97	3	1	N/A	N/A	N/A
2003	3,729.20	3,711.19	817	406	2,717.53	23	1	3,198.27	46	8	3,371.37	3	1	N/A	N/A	N/A
2004	3,840.51	3,830.69	818	407	2,776.55	23	1	3,314.86	51	10	3,450.95	3	1	3,415.94	130	47
2005	3,925.79	3,954.35	819	417	2,878.77	23	1	3,509.67	51	14	3,623.13	3	1	3,811.09	168	75
RATIO 124 --- TUP INVESTMENT PER MILE OF LINE (\$)																
2001	26,152.46	18,356.53	829	172	22,598.61	24	4	27,375.04	43	25	26,152.46	3	2	N/A	N/A	N/A
2002	27,310.28	19,086.04	821	171	23,096.82	23	4	29,306.54	42	25	27,310.28	3	2	N/A	N/A	N/A
2003	28,441.35	19,910.36	817	171	24,041.83	23	5	29,654.94	46	26	28,441.35	3	2	N/A	N/A	N/A
2004	29,447.48	20,714.35	818	182	24,864.78	23	5	31,011.49	51	30	29,447.48	3	2	23,291.00	130	32
2005	30,239.07	21,564.30	818	201	26,132.54	23	6	32,721.09	51	31	30,239.07	3	2	21,677.69	168	31
RATIO 125 --- AVERAGE CONSUMERS PER MILE																
2001	7.61	5.64	827	228	8.65	24	16	9.24	43	35	8.65	3	3	N/A	N/A	N/A
2002	7.61	5.66	821	231	8.72	23	16	9.36	42	35	8.72	3	3	N/A	N/A	N/A
2003	7.63	5.70	817	237	8.70	23	17	9.17	46	36	8.70	3	3	N/A	N/A	N/A
2004	7.67	5.78	818	239	8.71	23	17	9.12	51	39	8.71	3	3	7.07	130	53
2005	7.70	5.82	818	240	9.01	23	17	9.17	51	40	8.75	3	3	5.97	168	47
RATIO 126 --- DISTRIBUTION PLANT PER TOTAL KWH SOLD (MILLS)																
2001	16.18	163.42	825	824	100.65	24	24	126.20	43	43	137.34	3	3	N/A	N/A	N/A
2002	17.30	163.86	785	784	103.89	23	23	119.73	40	40	135.83	3	3	N/A	N/A	N/A
2003	18.25	170.03	817	816	109.32	23	23	130.77	46	46	143.92	3	3	N/A	N/A	N/A
2004	19.11	174.76	818	817	113.48	23	23	138.50	51	51	146.16	3	3	167.22	130	129
2005	19.74	174.91	819	818	113.51	23	23	136.19	51	51	142.47	3	3	169.49	168	167
RATIO 127 --- DISTRIBUTION PLANT PER CONSUMER (\$)																
2001	2,940.20	2,853.92	825	387	2,342.34	24	3	2,465.14	43	6	2,940.20	3	2	N/A	N/A	N/A
2002	3,135.72	2,929.40	785	337	2,371.57	23	2	2,547.19	40	5	3,047.75	3	1	N/A	N/A	N/A
2003	3,284.46	3,066.27	817	344	2,434.35	23	2	2,639.72	46	6	3,131.64	3	1	N/A	N/A	N/A
2004	3,401.25	3,161.01	818	342	2,533.16	23	2	2,787.00	51	7	3,210.62	3	1	2,913.36	130	36
2005	3,463.67	3,290.37	819	362	2,623.14	23	2	2,935.54	51	11	3,286.67	3	1	3,152.40	168	64

**2005 Key Ratio Trend Analysis (KRTA)
Kenergy Corp. (KY065)**

Year	System Value	US Total			State Grouping			Consumer Size			Major Current Power Supplier			Plant Growth (2000-2005)		
		Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank
RATIO 128 --- DISTRIBUTION PLANT PER EMPLOYEE (\$)																
2001	868,367.33	774,677.16	824	253	885,038.67	24	15	822,020.48	43	19	944,795.22	3	3	N/A	N/A	N/A
2002	969,314.23	806,768.35	785	177	969,314.23	23	12	879,650.68	40	12	969,314.23	3	2	N/A	N/A	N/A
2003	1,038,789.74	854,655.76	815	159	1,012,010.75	23	10	890,093.67	45	12	1,038,789.74	3	2	N/A	N/A	N/A
2004	1,077,581.06	881,431.50	818	181	1,061,871.69	23	10	967,813.25	51	19	1,077,581.06	3	2	881,431.50	130	27
2005	1,145,893.47	925,911.49	819	155	1,088,358.06	23	8	1,037,811.94	51	18	1,145,893.47	3	2	946,388.39	168	33
RATIO 129 --- GENERAL PLANT PER TOTAL KWH SOLD (MILLS)																
2001	2.02	16.27	825	824	7.23	24	24	11.99	43	43	7.61	3	3	N/A	N/A	N/A
2002	1.33	14.85	819	818	7.02	23	23	10.88	42	42	7.02	3	3	N/A	N/A	N/A
2003	1.33	14.55	816	815	7.30	23	23	11.55	46	46	7.00	3	3	N/A	N/A	N/A
2004	1.38	14.26	816	815	7.24	23	23	9.92	51	51	6.69	3	3	13.60	130	129
2005	1.52	14.32	818	817	6.89	23	23	9.06	51	51	6.89	3	3	14.38	167	166
RATIO 130 --- GENERAL PLANT PER CONSUMER (\$)																
2001	366.95	287.70	825	265	159.94	24	1	232.40	43	4	195.37	3	1	N/A	N/A	N/A
2002	241.36	266.45	819	481	135.19	23	1	229.95	42	20	157.58	3	1	N/A	N/A	N/A
2003	239.46	264.95	816	482	138.77	23	2	225.78	46	21	152.41	3	1	N/A	N/A	N/A
2004	245.48	263.77	816	450	147.02	23	2	205.92	51	18	147.02	3	1	237.66	130	62
2005	266.47	269.07	818	419	156.88	23	2	202.29	51	16	159.06	3	1	258.94	167	82
RATIO 131 --- GENERAL PLANT PER EMPLOYEE (\$)																
2001	108,375.54	75,165.62	824	142	56,724.16	24	1	75,803.03	43	8	87,186.09	3	1	N/A	N/A	N/A
2002	74,609.65	69,080.37	819	344	52,030.44	23	2	72,530.41	42	20	58,469.52	3	1	N/A	N/A	N/A
2003	75,735.66	69,160.05	814	320	55,458.64	23	2	71,896.46	45	17	57,085.59	3	1	N/A	N/A	N/A
2004	77,773.33	71,014.60	816	304	57,767.38	23	3	71,355.00	51	20	55,794.21	3	1	69,773.55	130	48
2005	88,155.25	74,126.87	818	237	59,604.85	23	2	74,089.73	51	14	59,604.85	3	1	75,342.27	167	45
RATIO 132 --- HEADQUARTERS PLANT PER TOTAL KWH SOLD (MILLS)																
2001	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2002	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2003	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2004	0.75	6.85	746	741	3.52	23	23	5.74	46	46	3.47	3	3	7.04	118	117
2005	0.80	6.78	760	753	3.84	23	23	5.98	46	46	3.28	3	3	6.68	160	158
RATIO 133 --- HEADQUARTERS PLANT PER CONSUMER (\$)																
2001	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2002	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2003	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2004	133.75	126.15	746	340	76.11	23	3	117.18	46	16	77.63	3	1	111.05	118	49
2005	140.67	130.44	760	346	81.01	23	4	116.99	46	16	81.01	3	1	126.33	160	63

**2005 Key Ratio Trend Analysis (KRTA)
Kenergy Corp. (KY065)**

Year	System Value	US Total			State Grouping			Consumer Size			Major Current Power Supplier			Plant Growth (2000-2005)		
		Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank
RATIO 134 --- HEADQUARTERS PLANT PER EMPLOYEE (\$)																
2001	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2002	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2003	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2004	42,375.93	33,204.05	746	254	33,867.12	23	8	42,153.64	46	23	34,365.42	3	1	33,435.69	118	43
2005	46,536.70	34,640.60	760	245	36,408.20	23	8	43,164.91	46	21	36,408.20	3	1	32,770.96	160	45
RATIO 138 --- IDLE SERVICES TO TOTAL SERVICE (%)																
2001	9.17	7.96	808	354	8.84	24	12	9.03	43	21	12.63	3	3	N/A	N/A	N/A
2002	9.61	7.96	802	335	8.52	23	10	8.54	42	18	9.61	3	2	N/A	N/A	N/A
2003	10.03	8.05	796	314	9.33	23	11	8.47	46	17	10.03	3	2	N/A	N/A	N/A
2004	4.06	7.91	797	601	8.58	23	21	7.28	51	38	6.70	3	3	7.24	127	97
2005	4.37	7.84	797	583	8.34	23	20	5.83	51	34	6.96	3	3	7.79	166	128
RATIO 139 --- LINE LOSS (%)																
2001	0.52	6.11	823	808	4.81	24	23	4.62	43	43	5.01	3	3	N/A	N/A	N/A
2002	0.50	6.60	821	814	5.32	23	23	6.32	42	42	5.35	3	3	N/A	N/A	N/A
2003	0.45	6.56	817	813	5.13	23	23	6.18	46	46	5.26	3	3	N/A	N/A	N/A
2004	0.48	6.49	815	811	5.32	23	23	5.67	51	51	4.99	3	3	6.06	130	129
2005	0.53	6.22	817	812	4.89	23	23	5.72	50	50	4.28	3	3	6.01	168	167
RATIO 140 --- SYSTEM AVG. INTERRUPTION DURATION INDEX (SAIDI) - POWER SUPPLIER																
2001	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2002	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2003	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2004	0.63	0.26	818	259	0.29	23	6	0.16	51	10	0.63	3	2	0.18	130	33
2005	0.07	0.26	820	539	0.09	23	13	0.14	51	30	0.07	3	2	0.24	169	112
RATIO 141 --- SYSTEM AVG. INTERRUPTION DURATION INDEX (SAIDI) - EXTREME STORM																
2001	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2002	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2003	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2004	0.01	0.53	818	572	1.23	23	19	1.64	51	39	1.12	3	3	0.88	130	96
2005	0.00	0.52	820	671	0.18	23	23	0.46	51	44	0.50	3	3	0.52	169	140
RATIO 142 --- SYSTEM AVG. INTERRUPTION DURATION INDEX (SAIDI) - PREARRANGED																
2001	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2002	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2003	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2004	0.01	0.02	818	488	0.02	23	17	0.04	51	34	0.04	3	3	0.03	130	86
2005	0.01	0.02	820	499	0.06	23	22	0.03	51	37	0.03	3	3	0.02	169	95

**2005 Key Ratio Trend Analysis (KRTA)
Kenergy Corp. (KY065)**

Year	System Value	US Total			State Grouping			Consumer Size			Major Current Power Supplier			Plant Growth (2000-2005)		
		Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank	Median	NBR	Rank
RATIO 143 --- SYSTEM AVG. INTERRUPTION DURATION INDEX (SAIDI) - ALL OTHER																
2001	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2002	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2003	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2004	9.98	1.49	818	12	2.61	23	1	2.09	51	1	2.17	3	1	1.75	130	4
2005	2.60	1.53	820	195	1.47	23	5	1.55	51	11	1.29	3	1	1.59	169	39
RATIO 144 --- SYSTEM AVG. INTERRUPTION DURATION INDEX (SAIDI) - TOTAL																
2001	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2002	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2003	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2004	10.63	3.26	818	123	4.19	23	8	6.09	51	14	10.63	3	2	3.71	130	28
2005	2.68	3.26	820	494	2.11	23	7	3.00	51	30	2.55	3	1	3.45	169	104
RATIO 145 --- AVG. SERVICE AVAILABILITY INDEX (ASAI) - TOTAL (%)																
2001	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2002	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2003	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2004	99.88	99.96	818	696	99.95	23	16	99.93	51	38	99.88	3	2	99.96	130	103
2005	99.97	99.96	820	324	99.98	23	17	99.97	51	21	99.97	3	3	99.96	169	66

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
12
13
14
15
16
17
18
19
20
21

Item 6) Provide Kentucky's Electric Cooperatives Operating Expense and Statistical Comparisons for the most recent 2 years available.

Response) Item 6, pages 2-5 of 5, contain the above referenced information.

Witnesses) Mark Bailey and Steve Thompson

2005
KENTUCKY ELECTRIC COOPERATIVES
OPERATING EXPENSE STATISTICAL COMPARISONS
AVERAGE ANNUAL BASIS

COOPERATIVE NAME	DISTRIBUTION OPERATION PER CONSUMER	DISTRIBUTION MAINTENANCE PER CONSUMER	TOTAL OP. & MAINT. PER CONSUMER	CONSUMER ACCOUNTING PER CONSUMER	CONSUMER INFORMATION PER CONSUMER	ADM. & GEN. EXPENSE PER CONSUMER	TOTAL EXPENSE PER CONSUMER	NUMBER OF EMPLOYEES	MILES OF LINE	NUMBER OF CONSUMERS BILLED	MILES OF LINE PER EMPLOYEE	CONSUMERS PER EMPLOYEE	DENSITY CONSUMERS PER MILE
BIG SANDY RECC	40	85	125	54	10	93	282	44	1,012	12,888	22.9	293	12.7
BLUE GRASS ENERGY COOP	43	72	115	45	13	71	244	114	4,440	52,068	39.0	457	11.7
CLARK ENERGY COOP	57	80	137	42	5	57	241	52	2,935	25,151	56.4	484	8.6
CUMBERLAND VALLEY ELECTRIC	55	77	132	52	9	47	240	48	2,529	23,029	52.7	480	9.1
FARMERS RECC	39	81	120	42	9	67	238	71	3,447	23,013	48.6	324	6.7
FLEMING-MASON ENERGY	47	141	188	59	4	47	298	50	3,421	22,993	68.4	460	6.7
GRAYSON RECC	57	111	168	54	11	76	309	44	2,416	15,302	55.0	348	6.3
INTER-COUNTY ENERGY	72	51	123	62	20	67	272	61	3,502	24,501	57.4	402	7.0
JACKSON ENERGY COOP	68	70	138	63	7	61	269	135	5,597	50,438	41.5	374	9.0
LICKING VALLEY RECC	65	68	133	37	9	73	252	43	2,006	16,921	47.0	394	8.0
NOLIN RECC	78	81	159	55	21	71	306	94	2,841	29,780	30.2	317	10.5
OWEN EC	60	67	127	56	6	48	237	126	4,940	53,598	39.0	425	10.8
SALT RIVER ELECTRIC	45	41	86	43	9	53	191	77	3,750	42,997	48.7	558	11.5
SHELBY ENERGY COOP	81	88	169	51	12	44	276	31	2,008	14,725	65.0	475	7.0
SOUTH KENTUCKY RECC	50	75	125	50	9	51	235	159	6,475	60,922	40.7	383	9.4
TAYLOR COUNTY RECC	57	46	103	37	5	50	195	55	3,094	24,089	56.5	438	7.8
EKPC GROUP AVERAGE	57	77	134	50	10	61	255	75	3,401	30,776	45.3	410	9.0
JACKSON PURCHASE ENERGY	48	107	155	40	10	64	269	75	3,213	28,105	42.8	375	8.8
KENERGY CORP	80	152	232	52	6	57	347	181	6,915	53,264	43.0	331	7.7
MEADE COUNTY RECC	65	88	153	45	7	42	247	59	2,893	26,515	49.0	449	9.2
BIG RIVERS GROUP AVERAGE	64	116	180	46	8	54	288	98	4,340	35,961	44.3	367	8.3
HICKMAN-FULTON COUNTIES RECC	75	177	252	47	6	106	411	13	683	3,739	52.5	288	5.5
PENNYRILE RECC	64	64	128	41	7	50	226	122	4,997	45,367	41.0	372	9.1
TRI-COUNTY EMC	84	58	142	47	11	38	238	141	5,388	49,308	38.2	350	9.2
WARREN RECC	64	90	154	51	14	75	294	152	5,504	56,187	36.2	370	10.2
WEST KENTUCKY RECC	71	141	212	64	8	45	329	90	3,940	37,305	43.8	415	9.5
TVA GROUP AVERAGE	72	106	178	50	9	63	300	104	4,102	38,381	39.4	369	9.4
OVERALL AVERAGE	61	88	149	50	10	61	270	84	3,664	33,009	43.6	393	9.0

* NEW MAPPING SYSTEM INSTALLED - MORE ACCURATE COUNT

2005
KENTUCKY ELECTRIC COOPERATIVES
OPERATING EXPENSE STATISTICAL COMPARISONS
AVERAGE ANNUAL BASIS

COOPERATIVE NAME	DISTRIBUTION OPERATION PER MILE	DISTRIBUTION MAINTENANCE PER MILE	TOTAL OP. & MAINT. PER MILE	CONSUMER ACCOUNTING PER MILE	CONSUMER INFORMATION PER MILE	ADM. & GEN. EXPENSE PER MILE	TOTAL EXPENSE PER MILE	NUMBER OF EMPLOYEES	MILES OF LINE	RESIDENTIAL CONSUMERS BILLED	TOTAL RESIDENTIAL REVENUES	AVERAGE MONTHLY RES'L REV
BIG SANDY RECC	509	1,082	1,591	688	127	1,184	3,590	44	1,012	11,804	13,672,178	96.5
BLUE GRASS ENERGY COOP	504	844	1,348	528	152	833	2,861	114	4,440	49,962	59,969,633	100.0
CLARK ENERGY COOP	488	686	1,174	360	43	488	2,065	52	2,935	23,561	26,203,306	92.7
CUMBERLAND VALLEY ELECTRIC	501	701	1,202	474	62	428	2,186	48	2,529	21,632	22,940,517	88.4
FARMERS RECC	260	541	801	280	60	447	1,588	71	3,447	21,461	22,712,747	88.2
FLEMING-MASON ENERGY	316	948	1,264	397	27	316	2,004	50	3,421	17,205	20,393,262	98.8
GRAYSON RECC	361	703	1,064	342	70	481	1,957	44	2,416	14,067	16,244,690	96.2
INTER-COUNTY ENERGY	504	357	861	434	140	469	1,904	61	3,502	21,647	27,321,723	105.2
JACKSON ENERGY COOP	613	631	1,244	568	63	550	2,425	135	5,597	47,211	61,806,841	109.1
LICKING VALLEY RECC	548	574	1,122	312	76	616	2,126	43	2,006	15,810	16,742,467	88.3
NOLIN RECC	818	849	1,667	577	220	744	3,208	94	2,841	27,999	34,383,316	102.3
OWEN EC	651	727	1,378	608	65	521	2,572	126	4,940	51,461	55,724,664	90.2
SALT RIVER ELECTRIC	516	470	986	493	103	608	2,190	77	3,750	40,423	48,015,562	99.0
SHELBY ENERGY COOP	594	645	1,239	374	88	323	2,024	31	2,008	14,182	17,533,652	103.0
SOUTH KENTUCKY RECC	470	706	1,176	470	85	480	2,211	159	6,475	52,236	55,802,486	89.0
TAYLOR COUNTY RECC	444	358	802	288	39	389	1,518	55	3,094	21,433	22,031,517	85.7
EKPC GROUP AVERAGE	506	676	1,182	450	90	555	2,277	75	3,401	28,256	32,593,660	96.1
JACKSON PURCHASE ENERGY	420	936	1,356	350	87	560	2,353	75	3,213	25,330	24,496,967	80.6
KENERGY CORP	616	1,171	1,787	401	46	439	2,673	161	6,915	45,016	45,323,132	83.9
MEADE COUNTY RECC	596	807	1,403	412	64	385	2,264	59	2,893	24,532	20,436,215	69.4
BIG RIVERS GROUP AVERAGE	544	971	1,515	388	66	461	2,430	98	4,340	31,626	30,085,438	79.3
HICKMAN-FULTON COUNTIES RECC	411	969	1,380	257	33	580	2,250	13	683	2,993	4,190,389	116.7
PENNYRILE RECC	581	581	1,162	372	64	454	2,052	122	4,997	35,773	44,135,641	102.8
TRI-COUNTY EMC	769	531	1,300	430	101	348	2,179	141	5,388	40,089	47,841,610	99.5
WARREN RECC	653	919	1,572	521	143	766	3,002	152	5,504	47,184	60,315,980	106.5
WEST KENTUCKY RECC	672	1,335	2,007	606	76	426	3,115	90	3,940	30,475	38,609,978	105.6
TVA GROUP AVERAGE	617	867	1,484	437	83	515	2,519	104	4,102	31,303	39,018,720	103.9
OVERALL AVERAGE	534	753	1,287	439	86	535	2,347	84	3,664	29,312	33,618,686	95.6

* NEW MAPPING SYSTEM INSTALLED - MORE ACCURATE COUNT

2004
KENTUCKY ELECTRIC COOPERATIVES
OPERATING EXPENSE STATISTICAL COMPARISONS
AVERAGE ANNUAL BASIS

COOPERATIVE NAME	DISTRIBUTION OPERATION PER CONSUMER	DISTRIBUTION MAINTENANCE PER COSUMER	TOTAL OP. & MAINT. PER COSUMER	CONSUMER ACCOUNTING PER CONSUMER	CONSUMER INFORMATION PER CONSUMER	ADM. & GEN. EXPENSE PER CONSUMER	TOTAL EXPENSE PER CONSUMER	NUMBER OF EMPLOYEES	MILES OF LINE	NUMBER OF CONSUMERS BILLED	MILES OF LINE PER EMPLOYEE	CONSUMERS PER EMPLOYEE	DENSITY CONSUMERS PER MILE
BIG SANDY RECC	45	84	129	45	11	92	277	44	1,003	12,705	22.8	289	12.7
BLUE GRASS ENERGY COOP	39	81	120	46	16	67	249	114	5,912	50,774	51.9	445	8.6
CLARK ENERGY COOP	51	86	139	40	12	57	248	52	2,900	24,796	55.8	477	8.6
CUMBERLAND VALLEY ELECTRIC	45	72	117	38	6	44	205	43	2,503	25,224	58.2	587	10.1
FARMERS RECC	41	90	131	40	11	68	250	73	3,416	22,680	46.8	311	6.6
FLEMING-MASON ENERGY	46	102	148	58	6	51	263	51	3,386	22,580	66.0	443	6.7
GRAYSON RECC	53	126	179	49	9	81	318	44	2,400	15,113	54.6	343	6.3
INTER-COUNTY ENERGY	68	48	116	56	19	58	249	61	3,409	24,059	55.9	394	7.1
JACKSON ENERGY COOP	59	91	150	57	7	61	275	131	5,552	49,926	42.4	381	9.0
LICKING VALLEY RECC	62	72	134	35	8	59	236	40	2,002	16,794	50.0	420	8.0
NOLIN RECC	109	91	200	57	21	73	351	93	2,802	29,050	30.1	312	10.4
OWEN EC	67	71	138	56	7	52	253	121	4,836	51,811	40.0	429	10.7
SALT RIVER ELECTRIC	50	57	107	40	11	57	215	77	3,649	41,458	47.4	538	11.4
SHELBY ENERGY COOP	78	110	188	50	11	48	297	32	1,978	14,087	62.0	440	7.0
SOUTH KENTUCKY RECC	50	74	124	50	7	50	231	155	6,408	60,128	41.3	388	9.4
TAYLOR COUNTY RECC	55	53	108	33	4	47	192	56	3,067	23,646	54.8	422	7.1
EKPC GROUP AVERAGE	57	82	139	47	10	60	256	74	3,451	30,302	46.6	409	8.8
JACKSON PURCHASE ENERGY	38	94	132	40	7	60	239	73	3,180	27,704	43.6	317	8.7
KENERGY CORP	63	146	209	49	6	47	311	166	6,859	52,592	41.3	380	7.7
MEADE COUNTY RECC	58	92	150	44	8	43	245	59	2,866	26,118	49.0	443	9.1
BIG RIVERS GROUP AVERAGE	53	111	164	44	7	50	265	99	4,302	35,471	43.5	358	8.2
HICKMAN-FULTON COUNTIES RECC	60	183	243	44	3	102	392	13	682	3,752	52.5	288	5.5
PENNYRILE RECC	67	69	136	45	8	47	236	123	4,986	44,653	40.5	363	9.0
TRI-COUNTY EMC	81	64	145	47	10	37	239	141	5,358	48,867	38.0	347	9.1
WARREN RECC	65	89	154	47	12	76	289	153	5,449	55,079	35.6	360	10.1
WEST KENTUCKY RECC	68	104	172	69	6	41	288	86	3,908	36,993	45.5	430	9.5
TVA GROUP AVERAGE	68	102	170	50	8	61	289	103	4,077	37,869	39.6	368	9.3
OVERALL AVERAGE	59	90	149	47	9	59	264	83	3,688	32,525	44.4	392	8.8

2004
KENTUCKY ELECTRIC COOPERATIVES
OPERATING EXPENSE STATISTICAL COMPARISONS
AVERAGE ANNUAL BASIS

COOPERATIVE NAME	DISTRIBUTION OPERATION PER MILE	DISTRIBUTION MAINTENANCE PER MILE	TOTAL OP. & MAINT. PER MILE	CONSUMER ACCOUNTING PER MILE	CONSUMER INFORMATION PER MILE	ADM. & GEN. EXPENSE PER MILE	TOTAL EXPENSE PER MILE	NUMBER OF EMPLOYEES	MILES OF LINE	RESIDENTIAL CONSUMERS BILLED	TOTAL RESIDENTIAL REVENUES	AVERAGE MONTHLY RES'L REV
BIG SANDY RECC	570	1064	1,634	570	139	1165	3,508	44	1,003	11,665	11,398,809	81.4
BLUE GRASS ENERGY COOP	335	696	1,031	395	137	575	2,138	114	5,912	48,688	49,545,080	84.8
CLARK ENERGY COOP	436	752	1,188	342	103	487	2,120	52	2,900	23,306	22,143,145	79.2
CUMBERLAND VALLEY ELECTRIC	453	726	1,179	383	60	443	2,065	43	2,503	23,682	19,173,225	67.5
FARMERS RECC	272	598	870	266	73	451	1,660	73	3,416	21,175	19,208,242	75.6
FLEMING-MASON ENERGY	307	680	987	387	40	340	1,754	51	3,386	20,861	18,430,538	73.6
GRAYSON RECC	334	793	1,127	309	57	510	2,003	44	2,400	13,909	13,861,532	83.1
INTER-COUNTY ENERGY	480	339	819	395	134	409	1,757	61	3,409	23,100	24,142,722	87.1
JACKSON ENERGY COOP	531	818	1,349	513	63	549	2,474	131	5,552	46,760	51,653,862	92.1
LICKING VALLEY RECC	520	604	1,124	294	67	495	1,980	40	2,002	15,697	14,263,281	75.7
NOLIN RECC	1130	943	2,073	591	218	757	3,639	93	2,602	27,344	28,076,279	85.6
OWEN EC	718	761	1,479	600	75	557	2,711	121	4,836	49,741	47,113,587	78.9
SALT RIVER ELECTRIC	568	648	1,216	454	125	648	2,443	77	3,649	38,957	39,732,157	85.0
SHELBY ENERGY COOP	556	783	1,339	356	78	342	2,115	32	1,978	13,558	14,268,131	87.7
SOUTH KENTUCKY RECC	469	694	1,163	469	66	469	2,167	155	6,408	55,478	48,838,870	73.4
TAYLOR COUNTY RECC	424	409	833	254	31	362	1,480	56	3,067	21,076	19,056,126	75.4
EKPC GROUP AVERAGE	506	707	1,213	411	92	535	2,251	74	3,451	28,437	27,556,599	80.8
JACKSON PURCHASE ENERGY	331	819	1,150	348	61	523	2,082	73	3,180	25,030	22,841,472	76.1
KENERGY CORP	483	1119	1,602	376	46	360	2,384	166	6,859	45,579	42,207,989	77.2
MEADE COUNTY RECC	529	838	1,367	401	73	392	2,233	59	2,866	24,159	18,944,590	65.4
BIG RIVERS GROUP AVERAGE	448	925	1,373	375	60	425	2,233	99	4,302	31,589	27,998,017	73.9
HICKMAN-FULTON COUNTIES RECC	330	1007	1,337	242	17	561	2,157	13	682	3,033	4,000,868	109.9
PENNYRILE RECC	600	618	1,218	403	72	421	2,114	123	4,986	35,330	41,000,292	96.7
TRI-COUNTY EMC	739	584	1,323	429	91	337	2,180	141	5,358	39,796	44,800,930	93.8
WARREN RECC	657	900	1,557	475	121	768	2,921	153	5,449	46,523	55,933,218	100.2
WEST KENTUCKY RECC	644	984	1,628	653	57	388	2,726	86	3,908	30,691	35,207,258	95.6
TVA GROUP AVERAGE	594	819	1,413	440	72	495	2,420	103	4,077	31,075	36,188,513	97.1
OVERALL AVERAGE	517	757	1,274	413	84	513	2,284	83	3,688	29,381	29,410,092	83.4

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1

2 **Item 7)** Provide Kenergy's capital structure at the end of each of the periods as shown in Format

3 7.

4

5 **Response)** Item 7, pages 2-3 of 3, contain the above referenced information.

6

7 **Witness)** Steve Thompson

8

9

10

12

13

14

15

16

17

18

19

20

21

Kenergy Corp.
Case No. 2006-00369
PSC Information Request No. 1
Item 7

Comparative Capital Structures
For The Periods Shown
"000 Omitted"

Page 2 of 3
Item 7

Line No.	Type of Capital	1994		1995		1996		1997		1998		1999	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1	Long-Term Debt	\$53,805	54.55%	\$56,339	54.23%	\$57,827	53.04%	\$58,834	52.82%	\$65,486	55.06%	\$65,017	52.31%
2	Short-Term Debt	\$0	0.00%	\$0	0.00%	\$2,111	1.94%	\$1,792	1.61%	\$1,187	1.00%	\$5,157	4.15%
3	Preferred & Preference Stock												
4	Patronage Capital	\$44,826	45.45%	\$47,556	45.77%	\$49,093	45.03%	\$50,762	45.57%	\$52,266	43.94%	\$54,128	43.55%
5	Other (Itemize by Year)												
6	Total Capitalization	\$98,630	100.00%	\$103,895	100.00%	\$109,030	100.00%	\$111,387	100.00%	\$118,939	100.00%	\$124,302	100.00%

Line No.	Type of Capital	2000		2001		2002		2003		2004		2005	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1	Long-Term Debt	\$63,750	45.64%	\$91,432	61.70%	\$98,898	62.85%	\$106,350	64.41%	\$107,903	64.19%	\$113,756	65.40%
2	Short-Term Debt	\$20,705	14.82%	\$2,188	1.48%	\$3,250	2.07%	\$3,754	2.27%	\$4,757	2.83%	\$5,252	3.02%
3	Preferred & Preference Stock												
5	Patronage Capital	\$55,234	39.54%	\$54,560	36.82%	\$55,203	35.08%	\$55,001	33.31%	\$55,444	32.98%	\$54,918	31.58%
6	Other (Itemize by Year)												
7	Total Capitalization	\$139,689	100.00%	\$148,180	100.00%	\$157,351	100.00%	\$165,105	100.00%	\$168,104	100.00%	\$173,926	100.00%

Line No.	Type of Capital	June 30th, 2006		Average Test Year	
		Amount	Ratio	Amount	Ratio
1	Long-Term Debt	\$ 120,376	67.63%	\$ 113,906	65.70%
2	Short-Term Debt	\$ 3,752	2.11%	\$ 4,007	2.31%
3	Preferred & Preference Stock				
5	Patronage Capital	\$ 53,877	30.27%	\$ 55,468	31.99%
6	Other (Itemize by Year)				
7	Total Capitalization	\$ 178,005	100.00%	\$ 173,380	100.00%

NOTE: YEARS PRIOR TO 1999 REPRESENT THE SUM OF THE FORMER GREEN RIVER AND HENDERSON UNION ELECTRIC.

Kenergy Corp.
Case No. 2006-00369
PSC Information Request No. 1
Item 7

Calculation of Average Test Period Capital Structure
12 Months Ended December 31, 2005
"000 Omitted"

Line No.	(a) Item	(b) Total Capital	(c) Long-Term Debt	(d) Short-Term Debt	(e) Preferred Stock	(f) Common Stock	(g) Patronage Capital	(h) Total Common Equity
1	Balance Beginning of Test Year	\$168,104	\$107,903	\$4,757	n/a	n/a	\$55,444	n/a
2	1st month	\$173,654	\$113,604	\$3,757	n/a	n/a	\$56,293	n/a
3	2nd month	\$173,517	\$113,111	\$3,757	n/a	n/a	\$56,649	n/a
4	3rd month	\$173,767	\$112,788	\$3,757	n/a	n/a	\$57,222	n/a
5	4th month	\$173,591	\$112,494	\$3,757	n/a	n/a	\$57,341	n/a
6	5th month	\$174,775	\$116,392	\$3,757	n/a	n/a	\$54,627	n/a
7	6th month	\$174,370	\$116,064	\$3,757	n/a	n/a	\$54,548	n/a
8	7th month	\$174,417	\$115,770	\$3,757	n/a	n/a	\$54,890	n/a
9	8th month	\$174,467	\$115,310	\$3,757	n/a	n/a	\$55,400	n/a
10	9th month	\$173,602	\$114,826	\$3,757	n/a	n/a	\$55,019	n/a
11	10th month	\$172,884	\$114,617	\$3,757	n/a	n/a	\$54,509	n/a
12	11th month	\$172,868	\$114,143	\$4,507	n/a	n/a	\$54,218	n/a
13	12th month	\$173,654	\$113,484	\$5,252	n/a	n/a	\$54,918	n/a
14	Total (Line 1 through Line 13)	\$2,253,672	\$1,480,505	\$52,089	n/a	n/a	\$721,078	n/a
15	Average Balance (Line14/Line 13)	\$173,359	\$113,885	\$4,007	n/a	n/a	\$55,468	n/a
16	Average Capitalization Ratios	100.00%	65.69%	2.31%	n/a	n/a	32.00%	n/a
17	End-of-Period Capitalization Ratios	100.00%	65.35%	3.02%	n/a	n/a	31.62%	n/a

KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22

Item 8a) 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 8a. A separate schedule is to be provided for each time period. Report in Column (k) of Format 8a, 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 8a, Schedule 2.

Item 8b) 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 8b.

Response 8a and 8b) Item 8, pages 2-4 of 4, contain the above referenced information. Kenergy's short-term debt at 12/31/05 consisted of the principal portion of long-term debt due within one year (\$3,752,000) and \$1,500,000 of line of credit debt retired during January 2006.

Witness) Steve Thompson

KENERGY CORP.

Case No. 2006-00369

Schedule of Outstanding Long-Term Debt

For The Test Year Ended December 31, 2005

Line No.	Note No. (a)	Type of Debt Issue (b)	Date of Issue (c)	Date of Maturity (d)	Amount Outstanding (e)	Interest Rate on 12/31/05 (f)	Interest Rate Term (g)	Type of Obligation (h)	Annualized Cost Col. (e) x Col. (f) (i)	Actual Test Year Interest Cost (j)
1	B070	35 yr Note	06/16/72	2007	17,078.64	2.00%	Fixed to Maturity	RUS Mortgage	341.57	
2	B072	35 yr Note	06/16/72	2007	19,801.95	2.00%	Fixed to Maturity	RUS Mortgage	396.04	
3	1B170	35 yr Note	12/05/86	2021	1,149,928.86	5.00%	Fixed to Maturity	RUS Mortgage	57,496.44	
4	1B172	35 yr Note	12/05/86	2021	1,149,928.86	5.00%	Fixed to Maturity	RUS Mortgage	57,496.44	
5	1B180	35 yr Note	06/23/88	2023	1,222,091.02	5.00%	Fixed to Maturity	RUS Mortgage	61,104.55	
6	1B182	35 yr Note	06/23/88	2023	1,222,091.02	5.00%	Fixed to Maturity	RUS Mortgage	61,104.55	
7	1B190	35 yr Note	10/29/90	2025	1,417,948.44	5.00%	Fixed to Maturity	RUS Mortgage	70,897.42	
8	1B192	35 yr Note	06/29/92	2027	1,417,948.44	5.00%	Fixed to Maturity	RUS Mortgage	70,897.42	
9	1B200	35 yr Note	01/28/93	2028	1,540,523.21	5.00%	Fixed to Maturity	RUS Mortgage	77,026.16	
10	1B201	35 yr Note	01/28/93	2028	410.98	5.00%	Fixed to Maturity	RUS Mortgage	20.55	
11	1B205	35 yr Note	01/28/93	2029	1,540,934.29	5.00%	Fixed to Maturity	RUS Mortgage	77,046.71	
12	1B210	35 yr Note	12/14/94	2029	1,460,259.59	5.00%	Fixed to Maturity	RUS Mortgage	73,012.98	
13	1B211	35 yr Note	12/14/94	2029	407.50	3.125%	Fixed until 05/31/11	RUS Mortgage	12.73	
14	1B215	35 yr Note	12/14/94	2029	1,388,180.38	3.125%	Fixed until 05/31/11	RUS Mortgage	43,380.64	
15	1B220	35 yr Note	07/01/97	2032	1,787,925.06	3.50%	Fixed until 12/31/13	RUS Mortgage	62,577.38	
16	1B225	35 yr Note	07/01/97	2032	1,782,601.39	4.50%	Fixed until 12/31/07	RUS Mortgage	80,217.06	
17	B250	35 yr Note	06/10/72	2007	13,279.67	2.00%	Fixed to Maturity	RUS Mortgage	265.59	
18	B252	35 yr Note	06/10/72	2007	13,321.89	2.00%	Fixed to Maturity	RUS Mortgage	266.44	
19	1B340	35 yr Note	11/26/86	2021	712,918.72	5.00%	Fixed to Maturity	RUS Mortgage	35,645.94	
20	1B342	35 yr Note	11/26/86	2021	712,918.72	5.00%	Fixed to Maturity	RUS Mortgage	35,645.94	
21	1B350	35 yr Note	05/24/89	2024	1,041,809.71	5.00%	Fixed to Maturity	RUS Mortgage	52,090.49	
22	1B353	35 yr Note	05/24/89	2024	1,069,979.77	5.00%	Fixed to Maturity	RUS Mortgage	53,498.99	
23	1B360	35 yr Note	04/21/93	2029	1,082,315.27	5.00%	Fixed to Maturity	RUS Mortgage	54,115.76	
24	1B366	35 yr Note	04/21/93	2029	1,111,111.80	5.00%	Fixed to Maturity	RUS Mortgage	55,555.59	
25	1B370	35 yr Note	08/12/98	2033	2,410,412.19	5.12%	Fixed to Maturity	RUS Mortgage	123,413.10	
26	1B375	35 yr Note	01/19/99	2034	391,012.59	5.00%	Fixed to Maturity	RUS Mortgage	19,550.63	
27	1B376	35 yr Note	02/10/99	2034	368,011.90	5.00%	Fixed to Maturity	RUS Mortgage	18,400.60	
28	1B377	35 yr Note	05/12/99	2034	828,026.68	5.00%	Fixed to Maturity	RUS Mortgage	41,401.33	
29	1B378	35 yr Note	05/26/99	2034	524,416.92	5.00%	Fixed to Maturity	RUS Mortgage	26,220.85	
30	1B380	35 yr Note	02/01/01	2036	17,815,863.31	2.500%	Fixed until 03/31/08	RUS Mortgage	445,396.58	
31	1B381	35 yr Note	02/01/01	2036	11,396,830.88	3.000%	Fixed until 04/30/10	RUS Mortgage	341,904.93	
32	1B382	35 yr Note	02/01/01	2036	6,043,730.14	3.750%	Fixed until 01/31/12	RUS Mortgage	226,639.88	
33	1B383	35 yr Note	02/01/01	2036	7,919,551.38	3.250%	Fixed until 07/31/12	RUS Mortgage	257,385.42	

KENERGY CORP.

Case No. 2006-00369

Schedule of Outstanding Long-Term Debt

For The Test Year Ended December 31, 2005

Line No.	Note No.	Type of Debt Issue	Date of Issue	Date of Maturity	Amount Outstanding	Interest Rate on 12/31/05	Interest Rate Term	Type of Obligation	Annualized Cost Col. (e) x Col. (f)	Actual Test Year Interest Cost (j)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
34	1B384	35 yr Note	02/01/01	2036	9,414,235.87	2.625%	Fixed until 03/31/09	RUS Mortgage	247,123.69	
35	1B570	35 yr Note	06/19/99	2034	292,569.45	5.00%	Fixed to Maturity	RUS Mortgage	14,628.47	
36	F0010	35 yr Note	07/01/03	2037	5,950,939.57	3.566%	Fixed until 01/03/06	RUS Mortgage	212,210.51	
37	F0015	35 yr Note	07/01/03	2037	4,959,116.30	3.566%	Fixed until 01/03/06	RUS Mortgage	176,842.09	
38	F0020	35 yr Note	07/01/03	2037	5,950,939.57	3.566%	Fixed until 01/03/06	RUS Mortgage	212,210.51	
39	F0025	35 yr Note	07/01/03	2037	4,319,178.52	3.566%	Fixed until 01/03/06	RUS Mortgage	154,021.91	
40	Economic Dev Loan	10 yr Note	01/18/00	2009	200,018.40	0.00%	Fixed to Maturity	RUS Mortgage	-	
41	Economic Dev Loan	10 yr Note	03/08/00	2009	208,286.55	0.00%	Fixed to Maturity	RUS Mortgage	-	
42	Economic Dev Loan	10 yr Note	08/30/00	2010	100,000.10	0.00%	Fixed to Maturity	RUS Mortgage	-	
43	Economic Dev Loan	10 yr Note	06/20/01	2011	270,833.19	0.00%	Fixed to Maturity	RUS Mortgage	-	
44	Economic Dev Loan	10 yr Note	01/20/04	2014	399,999.96	0.00%	Fixed to Maturity	RUS Mortgage	-	
45	Economic Dev Loan	10 yr Note	02/20/04	2014	404,166.63	0.00%	Fixed to Maturity	RUS Mortgage	-	
46	ML0501T1	35 yr Note	07/01/97	2032	1,617,147.89	5.03%	Variable-7 Day	CoBank Mortgage	81,342.54	
47	ML0501T2	35 yr Note	12/05/86	2019	1,175,103.00	5.03%	Variable-7 Day	CoBank Mortgage	59,107.68	
48	ML0501T4	35 yr Note	10/05/88	2022	1,188,845.00	5.03%	Variable-7 Day	CoBank Mortgage	59,798.90	
49	ML0501T5	35 yr Note	02/03/84	2017	980,117.26	5.03%	Variable-7 Day	CoBank Mortgage	49,299.90	
50	ML0501T6	35 yr Note	10/05/93	2028	1,376,791.99	5.03%	Variable-7 Day	CoBank Mortgage	69,252.64	
51	ML0501T7	35 yr Note	01/05/94	2029	1,310,280.27	5.03%	Variable-7 Day	CoBank Mortgage	65,907.10	
52	ML0501T8	35 yr Note	06/15/92	2025	1,397,769.00	5.03%	Variable-7 Day	CoBank Mortgage	70,307.78	
53	ML0501T10	35 yr Note	10/02/01	2026	3,514,178.00	5.03%	Variable-7 Day	CoBank Mortgage	176,763.15	
54	ML0501T11	10 yr Note	09/19/03	2014	5,001,795.37	3.84%	Fixed to Maturity	CoBank Mortgage	192,068.94	
55	ML0501T12	11 yr Note	04/05/04	2015	1,311,231.88	3.84%	Fixed to Maturity	CoBank Mortgage	50,351.30	
56	ML0501T13	12 yr Note	04/05/04	2016	1,532,802.01	3.97%	Fixed to Maturity	CoBank Mortgage	60,852.24	
57	ML0501T14	13 yr Note	04/05/04	2017	1,011,743.95	4.09%	Fixed to Maturity	CoBank Mortgage	41,380.33	
58	ML0501T15	14 yr Note	04/05/04	2018	1,786,828.23	4.17%	Fixed to Maturity	CoBank Mortgage	74,510.74	
59	ML0501T16	3 yr Note	08/18/04	2007	14,840.78	5.03%	Variable-7 Day	CoBank Mortgage	746.49	
60	ML0501T17	4 yr Note	08/18/04	2008	35,082.44	5.03%	Variable-7 Day	CoBank Mortgage	1,764.65	
61	ML0501T18	5 yr Note	08/18/04	2009	55,931.93	5.03%	Variable-7 Day	CoBank Mortgage	2,813.38	
62	ML0501T19	17 yr Note	08/18/04	2021	634,691.61	5.03%	Variable-7 Day	CoBank Mortgage	31,924.99	
63	ML0501T20	25 yr Note	08/18/04	2029	941,374.23	5.03%	Variable-7 Day	CoBank Mortgage	47,351.12	
64	ML0501T21	29 yr Note	08/18/04	2033	1,439,054.13	5.03%	Variable-7 Day	CoBank Mortgage	72,384.42	

KENERGY CORP.

Case No. 2006-00369

Schedule of Outstanding Long-Term Debt

For The Test Year Ended December 31, 2005

Line No.	Note No.	Type of Debt Issue	Date of Issue	Date of Maturity	Amount Outstanding	Interest Rate on 12/31/05	Interest Rate Term	Type of Obligation	Annualized Cost Col. (e) x Col. (f)	Actual Test Year Interest Cost
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
65	Total Long-Term Debt, Annualized Cost and Test Year Cost				\$ 129,369,464.25				\$ 4,805,392.17	\$ 4,398,472.77
66	Annualized Cost Rate [Total Col.(j) / Total Col. (e)]								3.7145%	
67	Actual Test Year Cost Rate [Total Col. (j) / Total Reported in Col. (e)]									3.3999%

Note: \$ 129,369,464.25 Line No. 81, column (f) above
 \$ (11,860,814.80) RUS cushion of credit balance at 12/31/05
 \$ (3,752,161.00) Principal due in 1 year (RUS Form 7, Line 45)
\$ 113,756,488.45 RUS Form 7, Line 41

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22

Item 9) Provide a trial balance as of the last day of the test year showing account number, sub account number, account title, sub account 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 and all underlying sub accounts per company books.

Response) Item 9, pages 2–15 of 15, contain the above referenced information.

Witness) Steve Thompson

KENERGY CORP.
CASE NO. 2006-00369
TRIAL BALANCE
DECEMBER 31, 2005

102000	ELECTRIC PLANT PURCHASED OR SOLD	\$	-
107100	CONSTRUCTION W.I.P.-CONTRACTORS	\$	1,930,439.67
107200	CONSTRUCTION W.I.P. - KENERGY	\$	1,004,079.79
107202	DEFERRED LABOR-CONSTRUCTION	\$	-
107211	SHOP CONST-DIST & GEN PLT EQUIPMT	\$	-
107212	COMPUTER SYSTEMS-SET UP LABOR	\$	-
107225	HANSON OFFICE BUILDING	\$	-
107230	O'BORO ADMINISTRATIVE BLDG-PAVEMENT	\$	-
107240	KENERGY/BREC JOINT BUILDING PROJECT	\$	-
107245	BIG RIVERS/KENERGY COMMUNICATIONS	\$	93,453.39
107250	PSC CASE FOR JOINT USE BUILDING	\$	-
107260	O'BORO SHOP AREA-PAVEMENT	\$	-
107265	OMU/KENERGY WIRELESS PROJECT	\$	-
107270	O'BORO SHOP AREA-DRAINAGE	\$	-
107275	MCLEAN CO BROADBAND GRANT PROJECT	\$	-
107285	HANSON FIBER OPTIC	\$	-
107290	ROUTING OF FIBER OPTIC-OWENSBORO	\$	-
107300	CONST W.I.P. SPECIAL EQUIPMENT	\$	935.00
107310	CONST W.I.P. CONSUMER CONTRIBUTIONS	\$	(210,821.56)
107500	LABOR AND OHS-INCLEMNT WEATHER	\$	91,453.82
107800	CATHODIC PROTECTION OF UG CABLE	\$	31.34
107900	OVERHEADS - CONTRACTOR WORK ORDERS	\$	-
108620	ACCUM PROVI DEPRECIATION-SUBSTATION	\$	(7,441,109.44)
108621	ACCUM PROVI DEPRECIATION-SCADA	\$	(1,460,588.95)
108622	ACCUM PROVI DEPRECIATION-MICROWAVE	\$	(2,047,852.43)
108623	ACCUM PROVI DEPRECIATION-TOWERS	\$	(886,415.41)
108624	ACCUM PROVI DEPR-OWENSBORO FIBER	\$	(166,584.89)
108664	ACCUM PROVI DEPRECIATION-POLES	\$	(7,750,912.90)
108665	ACCUM PROVI DEPRECIATION-OH CONDUCT	\$	(6,873,552.13)
108666	ACCUM PROVI DEPRECIATION-UG CONDUIT	\$	(3,342.27)
108667	ACCUM PROVI DEPRECIATION-UG CONDUCT	\$	(1,670,337.23)
108668	ACCUM PROVI DEPRECIATION-TRANSFORME	\$	(4,003,948.59)
108669	ACCUM PROVI DEPRECIATION-SERVICES	\$	(1,544,529.31)
108670	ACCUM PROVI DEPRECIATION-METERS	\$	(597,549.56)
108671	ACCUM PROV DEPR-INSTALL ON PREMISES	\$	(355,879.20)
108673	ACCUM PROVI DEPRECIATION-STR LIGHTS	\$	(66,386.02)
108700	ACC PROVISION DEPR-BUILDINGS	\$	(2,365,958.92)
108710	ACC PROVISION DEPR-OFFICE EQUIPMENT	\$	(1,149,967.59)
108720	ACC PROVISION DEPR-TRANSPORTATION	\$	(3,993,590.16)
108730	ACC PROVISION DEPR STORES EQUIPMENT	\$	(134,657.26)
108740	ACC PROV DEPR-SHOP & GARAGE EQUIP	\$	(201,493.03)
108741	ACC PROVISION DEPR-TOOLS-WORK EQUIP	\$	(307,358.32)
108750	ACC PROVISION DEPR-LABORATORY EQUIP	\$	(402,510.17)

108760	ACC PROV DEPR-POWER OPERATED EQUIP	\$	(474,105.99)
108761	ACC PROVISION DEPR-ROW EQUIPMENT	\$	(337,220.07)
108770	ACC PROVISION DEPR-COMM EQUIPMENT	\$	(818,181.43)
108780	ACC PROVISION DEPR-MISC EQUIPMENT	\$	(310,923.94)
108800	KENERGY RETIREMENT WORK ORDERS	\$	48,845.73
108810	CONTRACTOR RETIREMENT WORK ORDERS	\$	3,159.41
111000	ACCUMULATED AMORT ELEC UTILITY PLT	\$	(15,540.12)
121000	NONUTILITY PROPERTY	\$	26,080.53
121100	HOME SECURITY CPU	\$	2,847.32
121200	LIFEGARD UNITS	\$	3,617.30
121300	POINT-TO-POINT FIBER SERVICE ASSETS	\$	8,962.33
121400	ALL ASSETS RELATED TO WIRELESS ISP	\$	49,973.20
122000	ACCUM PROVISION FOR NONUTILITY PRTY	\$	(24,091.62)
122100	DEPR RESERVE FOR HOME SECURITY	\$	(2,189.30)
122200	DEPR RESERVE FOR LIFEGARD UNITS	\$	(3,617.30)
122300	DEPRECIATION-POINT-TO-POINT FIBER	\$	(2,255.94)
122400	DEPRECIATION ON ASSETS RELATED-ISP	\$	(24,465.08)
123100	INV ASS ORG BIG RIVERS CAP CREDITS	\$	-
123101	CONTRA-ACCOUNT TO 123.100	\$	-
123110	INV ASS ORG OTHERS CAP CREDITS	\$	704,414.08
123220	INVESTMENT-CAP TERM CERTIFICATE CFC	\$	1,333,063.00
123221	INVESTMENT-CTC'S-CFC	\$	961,864.70
123222	CTC'S CFC 3% LOAN	\$	233,950.00
123223	CTC CFC NON-INTEREST BEARING	\$	-
123230	OTHER INVEST'S ASSOC ORGANIZATIONS	\$	1,025.00
123233	INVESTMENT PCB CERTIFICATE	\$	5,000.00
123234	RECIPROCAL CONTRIBUTION-FEDERATED	\$	134,278.00
124100	INVESTMENT-COBANK	\$	1,460,083.61
124210	INVEST-ECONOMIC DEV-RDK HOSPITALITY	\$	200,018.40
124230	ECONOMIC DEV-LIBERTY PLAZA	\$	208,286.55
124240	ECO DEV LOAN-LITTLE KY SMOKEHOUSE	\$	404,166.63
124250	ECONOMIC DEV - DAPCO	\$	100,000.10
124270	ECONOMIC DEV LOAN-SCOTT FOAM TECH	\$	270,833.19
124280	ECO LOAN-WEST KY REG IND DEV AUTHOR	\$	399,999.96
124400	INVEST-OHIO CO INDUSTRIAL DEVELOP	\$	1,500.00
124500	INV-DAVIESS CO INDUSTRIAL FOUNDATIO	\$	5,000.00
124510	INV-HANCOCK CO INDUSTRIAL FOUNDATIO	\$	100.00
124600	ERC LOAN RECEIVABLE	\$	27,584.59
128000	OTHER SPECIAL FUNDS (DEF. COMP.)	\$	1,547,869.99
131110	CASH-GENERAL FUND-US BANK	\$	814,989.73
131111	CASH-PAYROLL ACCOUNT-US BANK	\$	8,414.51
131112	CASH-CAPITAL CREDIT ACCOUNT-US BANK	\$	3,181.96
131113	CASH-SECTION 125 MED ACCT-US BANK	\$	72,047.86
131114	CASH-CONSTRUCTION FUND-US BANK	\$	-
131115	CASH-MARION BANK AND TRUST	\$	18,905.90
131116	CASH-US BANK CALHOUN BROADBAND GRAN	\$	-
131125	CASH-OHIO VALLEY NATIONAL BANK	\$	31,649.04
131135	CASH-MORGANFIELD NATIONAL BANK	\$	3,187.30
131145	CASH-DIXON BANK	\$	3,001.05
131150	CASH CAPITAL CREDITS-AREA BANK	\$	351.51
131155	CASH-OLD NATIONAL BANK-MMKT	\$	3,148.17

131165	OLD NATIONAL BANK-PAYROLL ACCOUNT	\$	-
131175	CASH-FIFTH THIRD BANK-HENDERSON	\$	2,399.22
131180	CASH GEN FUND COMMONWEALTH COMM BK	\$	28,753.69
131185	CASH-OLD NATIONAL BANK	\$	(150.24)
131190	CASH-OLD NATIOINAL BANK-CAPITAL CR	\$	-
131400	CASH TRANSFERS	\$	-
135000	WORKING FUNDS-PETTY CASH-ETC	\$	7,700.00
136000	TEMPORARY CASH INVESTMENTS	\$	381,258.80
142100	CUSTOMER ACCTS REC-ELECT-HEADQTRS	\$	-
142101	ACCTS REC-CYCLE 1 (BILLED ON 1ST)	\$	22,347.28
142103	ACCTS REC-CYCLE 3 (BILLED ON 3RD)	\$	45,423.37
142106	ACCTS REC-CYCLE 6 (BILLED ON 6TH)	\$	40,948.26
142108	ACCTS REC-CYCLE 8 (BILLED ON 8TH)	\$	71,347.08
142110	ACCTS REC-CYCLE 10(BILLED ON 10TH)	\$	65,569.52
142113	ACCTS REC-CYCLE 13 (BILLED ON 13TH)	\$	160,286.39
142115	ACCTS REC-CYCLE 15(BILLED ON 15TH)	\$	177,732.46
142117	ACCTS REC-CYCLE 17(BILLED ON 17TH)	\$	221,243.28
142120	ACCTS REC-CYCLE 20(BILLED ON 20TH)	\$	276,080.80
142121	ACCTS REC-CYCLE 21 (BILLED ON 21ST)	\$	238,091.53
142124	ACCTS REC-CYCLE 24 (BILLED ON 24TH)	\$	514,584.15
142127	ACCTS REC-CYCLE 27 (BILLED 27TH)	\$	462,755.82
142145	CONSUMER A/R-LANDFILL FEES	\$	-
142150	CONSUMER A/R ELECTRIC DISCONNECT	\$	288,467.09
142160	ACC-REC COMMONWEALTH ALUMINUM	\$	435,910.68
142165	ACCTS REC-HOPKINS CO COAL	\$	8,107.85
142170	ACC-REC WEYERHAEUSER	\$	582,030.01
142171	ACCTS REC-DYSON CREEK MINE	\$	20,411.21
142175	ACCOUNTS REC-ALCAN	\$	7,690,225.52
142180	ACC-REC CENTURY	\$	7,512,071.39
142181	ACCT REC-ACCURIDE	\$	104,457.03
142184	ACCTS REC-ALLIED RESOURCES	\$	79,097.05
142186	ACCT REC-DOTIKI	\$	16,591.55
142187	ACCT REC-TYSON	\$	190,261.78
142188	ACCT REC-KBI ALLOYS	\$	31,658.49
142189	ACCT REC-LODESTAR	\$	-
142190	ACC-REC ALCOA AUTO CASTINGS	\$	76,267.13
142191	ACCT REC-KMMC L L C	\$	66,376.31
142192	ACCT REC-PATRIOT COAL	\$	84,631.84
142193	ACCT REC-CARDINAL RIVER RESOURCES	\$	8,871.03
142194	ACC-REC ROLL COATER	\$	58,975.77
142195	ACC-REC KIMBERLY CLARK	\$	707,312.39
142196	ACC-REC OHIO COUNTY COAL	\$	43,341.02
142197	ACCT REC-SMITH COAL	\$	-
142198	ACCT REC-VALLEY GRAIN	\$	35,702.64
142200	CUSTOMER ACCOUNTS RECEIVABLE	\$	710,890.18
142210	CONSUMER A/R RETURNED CHECKS	\$	(707.83)
142220	A/R - INSURANCE	\$	-
142240	ACCTS REC-HOME SECURITY MONITORING	\$	-
142250	A/R-SURGE PROTECTION PROGRAM	\$	490.00
142270	ACCTS REC-POINT-TO-POINT FIBER SERV	\$	-
142280	CUSTOMER ACCTS REC-KELLY & WILLMORE	\$	-

142290	ACCTS REC-WIRELESS ISP	\$	445.54
143000	ACCOUNTS RECEIVABLE - EMPLOYEES	\$	2,081.34
143100	ACCOUNTS RECEIVABLE - OTHER	\$	305,601.90
143300	ACCOUNTS RECEIVABLE-OMU	\$	-
143400	OTHER A/R-EMPLOYEE CONTRIBUTIONS	\$	(1,119.44)
143500	ACCTS REC-LABOR-TOWER ATTACHMENTS	\$	-
143600	ACCTS REC-CUSTOMER BILLINGS	\$	169,207.93
143700	ACCTS REC-CONSUMER OWNED FACILITIES	\$	-
144100	ACC PROV-UNCOLL ACCTS-BANKRUPTCY	\$	(1,421,054.62)
144101	UNCLAIMED CONSUMER DEPOSITS	\$	(5,126.18)
144102	UNCLAIMED CONSUMER ADVANCE PAYMENTS	\$	(30,250.39)
144110	ACC PROVISION UNCOLL CONS ACCTS	\$	1,247,946.09
144111	ACC. PROV. FOR UNCOLL.-COLLECT FEES	\$	50,048.64
146000	A/R BIG RIVERS ELECTRIC CORP	\$	50,007.40
154000	MATERIAL-SUPPLIES-ELECTRIC	\$	1,213,012.89
154010	INVENTORY-COPPER WIRE	\$	10,869.61
154100	SPARE SUBSTATION EQUIPMENT	\$	441,727.78
154200	GARAGE INVENTORY ACCOUNT	\$	-
155000	MATERIALS FOR GT SYSTEMS	\$	40,074.76
155200	INVENTORY-SURGE PROTECTORS	\$	1,249.35
156000	OTHER MATERIALS AND SUPPLIES	\$	-
163000	STORES EXPENSE - UNDISTRIBUTED	\$	-
163100	STORES CLEARING - SPREAD ITEMS	\$	40,203.30
165100	PREPAYMENTS - INSURANCE	\$	103,055.56
165120	PREPAID INSURANCE-WORKERS COMP	\$	(5,028.67)
165200	PREPAYMENTS - OTHER	\$	135,135.49
165210	PREPAYMENTS - PENSION TRUST FUND	\$	-
165220	PREPAYMENTS - EMPLOYEE INSURANCE	\$	-
171000	INTEREST DIVIDENDS RECEIVABLE	\$	23,971.42
171100	ERC INTEREST RECEIVABLE	\$	18.27
173000	ACCRUED UTILITY REVENUES	\$	7,759,985.78
182300	OTHER REGULATORY ASSETS	\$	-
183100	LONG RANGE PLAN	\$	-
183200	WORK PLAN 2004-2006	\$	31,477.15
183500	WORK PLAN 2003-2004	\$	-
184100	TRANSPORTATION EXPENSE CLEARING	\$	-
184403	GEN PLANT DEPRECIATION-CLEARING ACC	\$	-
184407	PROPERTY TAXES CLEARING ACCT	\$	-
184408	PAYROLL TAXES-CLEARING ACCOUNT	\$	-
184409	PSC TAXES-CLEARING ACCOUNT	\$	-
184588	DISPACTH CENTER, MAIL PICKUP-CLEARI	\$	-
184903	BILLING-CLEARING ACCOUNT	\$	-
184910	ADVERTISING-GENERAL CLEARING ACCT	\$	-
184912	C&I PROGRAM-CLEARING ACCT	\$	-
184920	GENERAL MANAGEMENT/SUPERV-CLEARING	\$	-
184921	NON-DIRECT OFFICE EQUIP/SUPPLIES-CL	\$	-
184922	PRINTING-CLEARING ACCOUNT	\$	-
184923	OUTSIDE SERVICES-CLEARING ACCT	\$	-
184924	BUSINESS LIABILITY INS-CLEARING ACC	\$	-
184925	GENERAL ACCOUNTING-CLEARING ACCT	\$	-
184926	HEALTH, LIFE DISAB INS-CLEARING ACC	\$	-

184927	PENSION PLANS-CLEARING ACCT	\$	-
184929	HUMAN RESOURCES-CLEARING ACCT	\$	-
184930	PUBLIC RELATIONS-CLEARING ACCT	\$	-
184931	BOARD OF DIRECTORS-CLEARING ACCT	\$	-
184932	ECONOMIC DEVELOPMENT-CLEARING ACCT	\$	-
184935	BUILDING/GROUNDS CLEARING ACCT	\$	-
184940	OTHER A & G CLEARING ACCT	\$	-
186000	DEFERRED DEBIT-EMERG TRANSF PROGRAM	\$	-
186110	POWER COST PREPMT/ENGY DEFERRED PMT	\$	-
186200	PAST SERVICE PENSION COSTS-NRECA	\$	-
186210	PENSION-DEFINED BEN(FORMER GR & HU)	\$	20,320.00
186300	RATE CASE 2004	\$	-
200100	MEMBERSHIPS ISSUED (\$5.00)	\$	(81,750.00)
200110	MEMBERSHIPS ISSUED (\$25.00)	\$	(63,100.00)
200120	MEMBERSHIP SERVICE	\$	-
200200	MEMBERSHIP-SUBSCRIBED-BUT UNISSUED	\$	(130,630.00)
201100	PATRONS CAPITAL CREDITS- (MEMBERS)	\$	(52,151,890.83)
201110	PATRONS CAPITAL CREDITS (NON-MEMBER	\$	(158,601.86)
201120	MEMBER-OTHER SERVICES	\$	49,733.01
201200	PATRONAGE CAPITAL ASSIGNABLE	\$	-
201201	PATRONAGE CAPITAL - PRIOR YEARS	\$	-
208000	DONATED CAPITAL-OWENSBORO	\$	(16,750.16)
208100	DONATED CAPITAL-HENDERSON	\$	(15,181.47)
217000	RETIRED CAPITAL CREDITS-GAIN-OBORO	\$	(3,064,195.96)
217100	RETIRED CAPITAL CREDITS GAIN-HENDER	\$	-
217200	DECEASED MEMBERS RETAINED CAPITAL	\$	(232,398.76)
219100	OPERATING MARGINS	\$	(78,650.91)
219200	NON-OPERATING MARGINS	\$	(338.50)
219400	OTHER MARG & EQUITIES-PRIOR PERIODS	\$	2,516,566.18
219500	OTHER COMPREHENSIVE INCOME	\$	-
224120	OTHER LONG TERM DEBT-CFC	\$	-
224130	CFC NOTES EXECUTED	\$	-
224140	OTHER L T DEBT - MISCELLANEOUS	\$	(24,826,178.97)
224150	NOTES EXECUTED-OTHER DEBT	\$	-
224160	RUS ECONOMIC DEV LOAN-WEST KY POULT	\$	-
224165	ECO DEV LOAN-LITTLE KY SMOKEHOUSE	\$	(404,166.63)
224170	RUS-ECONOMIC DEV LOAN-RDK HOSPITALI	\$	(200,018.40)
224175	RUS-ECONOMIC DEV LOAN-SCOTT FOAM TE	\$	(270,833.19)
224180	RUS ECONOMIC DEV LOAN-LIBERTY PLAZA	\$	(208,286.55)
224185	ECO DEV LOAN-WEST KY REG IND DEV	\$	(399,999.96)
224190	RUS ECONOMIC DEV LOAN-DAPCO	\$	(100,000.10)
224300	L T DEBT RUS NOTES EXECUTED 2%	\$	0.85
224310	L T DEBT RUS NOTES EXECUTED 5%	\$	-
224320	L T DEBT RUS NOTES 5% (POST 6-83)	\$	-
224330	LT DEBT-RUS NOTES EXEC VARIOUS RATE	\$	(60,126,349.69)
224340	RUS NOTES EXECUTED-2% (WEST)	\$	-
224350	RUS NOTES EXECUTED-5% (WEST)	\$	(18,215,236.65)
224360	RUS NOTES EXECUTED-VARIABLE (WEST)	\$	-
224370	FEDERAL FINANCING BANK-NOTES EXECUT	\$	(48,191,233.96)
224400	RUS NOTES EXECUTED-CONST DEBT	\$	-
224470	L T DEBT-FEDERAL FINANCING BANK	\$	27,325,000.00

224500	INTEREST ACCRUED DEFERRED RUS NOTES	\$	-
224600	RUS ADVANCED PAYMENTS UNAPPLIED	\$	11,860,814.80
228100	ACCRUED LEAVE-K WEST EMPLOYEES	\$	(611,908.49)
228200	POST RETIREMENT HEALTH INS-HEADQTRS	\$	(4,592.76)
228250	POST RET HEALTH BENEFITS-DIRECTORS	\$	(28,743.98)
228300	POST RETIREMENT HEALTH INS-OBORO	\$	(45,600.00)
228310	HEALTH INSURANCE-2001 RETIREES	\$	(25,645.89)
228320	HEALTH INSURANCE-LTD EMPLOYEES	\$	(12,974.52)
228330	ADDITIONAL MINIMUM LIABILITY-PENSIO	\$	-
228400	ACCUM MISC OPERATING PROVISIONS	\$	(1,547,869.99)
231000	NOTES PAYABLE - SHORT TERM	\$	(1,500,000.00)
231100	NOTES PAYBALE-RUS/COBANK	\$	(3,752,161.00)
232100	ACCOUNTS PAYABLE GENERAL	\$	(23,197,693.17)
232110	ACCTS PAYABLE-KELLY & WILLMORE ISP	\$	-
232200	ACCTS PAYABLE CUSTOMERS OVERPAYMENT	\$	-
235000	CONSUMERS DEPOSITS-OWENSBORO	\$	(1,201,395.00)
235100	CONSUMER DEPOSIT-COMMONWEALTH	\$	(1,000,000.00)
235200	CONSUMER DEPOSIT-AMERICAN ENGINEERI	\$	-
235300	CONSUMER DEPOSIT-ACMI	\$	(15,000.00)
235400	CONSUMER DEPOSIT-STEAMPORT	\$	-
235500	CONSUMER DEPOSITS-HENDERSON	\$	(186,449.00)
235600	CONSUMER DEPOSIT-HOPKINS CO COAL	\$	(2,700.00)
235700	CONSUMER DEPOSIT-CARDINAL RIVER	\$	(3,200.00)
235800	CONSUMER DEPOSIT-CENTURY ALUMINUM	\$	-
236100	ACCRUED PROPERTY TAXES	\$	(59,348.00)
236200	ACCRUED FED UNEMP TAXES	\$	-
236300	ACCRUED SOCIAL SECURITY TAXES-FICA	\$	(57,101.82)
236400	KY UNEMPLOYMENT INSURANCE TAX	\$	-
237100	INTEREST ACCRUED-REA CONSTRUCTION	\$	(404.23)
237110	INTEREST ACCRUED-CFC	\$	-
237200	INTEREST ACCRUED-COBANK	\$	(121,411.95)
237210	INTEREST ACCRUED-FEDERAL FINANACING	\$	(197,797.24)
237300	INTEREST ACCR.-LINE OF CREDIT NOTES	\$	(1,253.42)
237400	ACC INT EXP-CONSUMER DEPOSITS-OBORO	\$	(29,594.44)
237410	ACCRUED INTEREST-CONS DEPOSITS-HQ	\$	(5,947.30)
237420	ACCRUED INTEREST-COMMONWEALTH DEPOS	\$	(60,161.54)
237430	ACCRUED INTEREST-AMERICAN ENGINEERI	\$	-
237440	ACCRUED INTEREST-ACMI (ALCOA)	\$	(828.43)
237450	ACCRUED INTEREST-CARDINAL RIVER	\$	(129.42)
237460	ACCRUED INTEREST EXP-HOPKINS CO COA	\$	(174.78)
238100	PATRONAGE CAPITAL PAYABLE	\$	26.07
241000	TAXES PAYABLE-SALES TAX	\$	(123,512.02)
241100	TAXES PAYABLE-U S INCOME TAX W/HELD	\$	-
241200	TAXES PAYABLE-KY INCOME TAX W/HELD	\$	(18,652.90)
241250	TAXES PAYABLE-INDIANA TAX W/HELD	\$	-
241300	TAXES PAYABLE-HANCOCK CO OCC TAX	\$	(916.85)
241310	OHIO CO OCCUPATIONAL TAX	\$	(550.98)
241320	CALDWELL COUNTY OCCUPATIONAL TAX	\$	(173.93)
241330	MARION OCCUPATIONAL TAX	\$	(518.05)
241340	MCLEAN COUNTY OCCUPATIONAL TAX	\$	(436.44)
241350	ACCRUED GROSS REVENUE TAX-CRITTENDE	\$	(4,748.27)

241360	ACCRUED GROSS REV TAX-UNION COUNTY	\$	-
241370	DAVIESS CO OCCUPATIONAL TAX	\$	(6,610.93)
241380	UNION CO OCCUPATIONAL TAX	\$	(222.12)
241390	CITY OF OWENSBORO OCCUPATIONAL TAX	\$	(26.31)
241395	CITY OF HENDERSON-OCCUPATIONAL TAX	\$	-
241400	TAXES PAYABLE-OHIO CO UTILITY	\$	(10,691.33)
241450	ACCRUED GROSS REVENUE TAX-CALDWELL	\$	(2,829.35)
241500	TAXES PAYABLE-HANCOCK CO UTILITY	\$	(13,282.49)
241550	ACCRUED GROSS REVENUE TAX-UNION CO	\$	(6,200.48)
241600	TAXES PAYABLE-DAVIESS CO UTILITY	\$	(55,629.21)
241650	ACCRUED GROSS REV TAX-LIVINGSTON	\$	(12.46)
241700	TAXES PAYABLE-MCLEAN CO UTILITY	\$	(9,838.43)
241750	ACCRUED GROSS REV TAX-PROVIDENCE	\$	(6.49)
241800	TAXES PAYABLE-HENDERSON CO UTILITY	\$	(27,054.23)
241850	ACCRUED GROSS REVENUE TAX-LYON CO	\$	(3,042.49)
241870	TAXES PAYABLE-BRECKENRIDGE CO	\$	(8.12)
241900	TAXES PAYABLE-WEBSTER CO UTILITY	\$	(15,535.15)
241950	TAXES PAYABLE - HOPKINS CO. UTILITY	\$	(4.09)
241970	TAXES PAYABLE-OWENSBORO FRANCHISE	\$	(16,350.33)
241990	TAXES PAYABLE-DAVIESS CO. LANDFILL	\$	-
242200	ACCRUED PAYROLL	\$	(134,826.15)
242210	PAYROLL DEDUCTION-UNITED FUND	\$	(165.00)
242220	PAYROLL DEDUCTION-CREDIT UNION	.	
242230	PAYROLL DED-SURE CONTRUBUTION	\$	(1,260.30)
242240	PAYROLL DED-CANCER & LIFE INS	\$	(398.32)
242250	PAYABLE-DEFINED CONTR PENSION PLAN	\$	(8,491.21)
242260	401K LOAN REPAYMENT	\$	(1,088.43)
242270	SECTION 125 PREMIUM	\$	(89.98)
242280	SECTION 125 MEDICAL SAVINGS	\$	1,255.74
242300	ACCRUED VACATION	\$	(665,747.53)
242320	ACCRUED LEAVE	\$	-
242410	WINTERCARE PAYABLE	\$	(480.83)
242500	OTHER CURRENT/ACCRUED LIABILITIES	\$	-
242700	ACCRUED NRECA DUES	\$	-
252000	CONSUMER ADV FOR CONST-MOBILE HOMES	\$	(146,422.12)
252100	CONSUMER ADV FOR CONST-TEMP SERVICE	\$	(437,494.04)
252200	CUSTOMER CONTRIBUTIONS-NEW LINE	\$	(99,098.00)
253000	ADVANCE JOINT-USE RENTAL	\$	-
253100	CONSUMER ACCOUNT CR BALANCES-REFUND	\$	-
253120	UNREDEEMED GIFT CERTIFICATES	\$	(958.56)
253150	CONSUMER CLEARING ACCOUNT-OTHER	\$	-
253200	OTHER DEFERRED CREDITS-BREC ECO DEV	\$	-
253250	DEFERRED CREDIT-BREC HANSON LEASE	\$	(218,164.21)
253300	OTHER DEFERRED CREDITS-SPECIAL EQP	\$	(44,609.53)
253400	CUSTOMERS CONST PAYMENT-NEW LINE	\$	-
302000	FRANCHISES AND CONSENTS	\$	19,355.24
360000	DIST PLANT-LAND AND LAND RIGHTS	\$	44,267.64
360100	DIST PLANT-LAND AND LAND RIGHTS	\$	769,432.82
362000	DIST PLANT-STATION EQUIPMENT	\$	17,972,712.69
362100	DIST PLANT-SUPERVISORY CONTROL EQP	\$	1,907,174.20
362200	MICROWAVE SYSTEM-EQUIPMENT	\$	2,057,340.65

362223	MICROWAVE SYSTEM TOWERS	\$	1,354,846.47
362400	DIST PLANT-OWENSBORO FIBER	\$	915,008.80
364000	DIST PLANT-POLES-TOWERS-FIXTURES	\$	55,689,067.79
365000	DIST PLANT-OVERHEAD CONDUCTORS	\$	43,909,211.22
366000	UNDERGROUND CONDUIT	\$	14,166.24
367000	DIST PLANT-UNDERGROUND CONDUCTORS	\$	9,815,435.23
368000	DIST PLANT-LINE TRANSFORMERS	\$	26,290,024.92
369000	DIST PLANT-SERVICES	\$	15,752,110.81
370000	DIST PLANT-METERS	\$	4,651,074.03
371000	DIST PLANT-INSTALLED ON CONSUMER	\$	2,796,078.25
373000	DIST PLANT-STREET&SIGNAL SYSTEMS	\$	550,896.29
389000	GEN PLANT-LAND & LAND RIGHTS	\$	469,363.28
390000	GEN PLANT-STRUCTURES & IMPROVEMENTS	\$	6,798,825.31
390100	STRUCTURES & IMPROVEMENTS-MARION	\$	184,868.88
390200	STRUCTURES & IMPROVEMENTS-STRUGIS	\$	39,350.59
391000	GEN PLANT-OFFICE FURN & FIXTURES	\$	782,708.87
391100	COMPUTER AND RELATED EQUIPMENT	\$	638,574.98
391110	COMPUTER SOFTWARE	\$	22,533.05
391150	FIBER OPTIC EQUIPMENT	\$	37,163.56
392000	GEN PLANT-TRANSPORTATION EQUIPMENT	\$	7,314,581.92
392100	GEN PLANT-R.O.W. TRANS EQUIPMENT	\$	270,587.94
393000	GEN PLANT-STORES EQUIPMENT	\$	198,124.96
394000	GEN PLANT-SHOP & GARAGE EQUIPMENT	\$	407,304.03
394100	GEN PLANT-TOOLS & WORKING EQUIPMENT	\$	512,362.43
394200	GEN PLT - ROW TOOLS & WORKING EQUIP	\$	127,203.26
395000	GEN PLANT-LABORATORY EQUIPMENT	\$	640,502.23
395100	LABORTORY EQUIPMENT-MICROWAVE SYS	\$	44,940.55
395200	FIBER OPTIC TEST EQUIPMENT	\$	21,953.11
396000	GEN PLANT-POWER OPERATED EQUIPMENT	\$	165,910.91
396100	GEN PLANT-RIGHT-OF-WAY EQUIPMENT	\$	516,876.73
396200	GEN PLANT-POWER OPERATED EQUIPMENT	\$	181,794.87
396300	GEN PLANT-TRACK VEHICLES	\$	138,902.09
397000	GEN PLANT-COMMUNICATION EQUIPMENT	\$	1,110,364.83
397100	GEN PLT-COMM EQUIP UNDER CAP LEASE	\$	1,006.89
397200	GENERAL PLANT-FIBER OPTIC SONET	\$	465,863.82
398000	GEN PLANT-MISCELLANEOUS EQUIPMENT	\$	218,253.36
398100	GEN PLANT-GIS EQUIPMENT	\$	375,482.02
403220	GENERAL PLANT DEPRECIATION-CLASS A	\$	98.38
403230	GENERAL PLANT DEPRECIATION-CLASS B	\$	12.62
403240	GENERAL PLANT DEPRECIATION-CLASS C	\$	163.80
403250	DEPRE-DIST PLANT-CLASS C	\$	34,206.30
403600	DEPRECIATION EXP-DISTRIBUTION PLANT	\$	5,488,646.02
403700	DEPRECIATION EXP-GENERAL PLANT	\$	229,656.69
403710	DEPRECIATION-GENERAL PLT-BUILDINGS	\$	-
404000	AMORTIZATION LIMITED TERM ELEC PLT	\$	-
408120	PROPERTY TAXES-CLASS A	\$	359.45
408130	PROPERTY TAXES-CLASS B	\$	202.96
408140	PROPERTY TAXES-CLASS C	\$	808.98
408700	TAXES-OTHER	\$	-
408710	REGULATORY ASSESSMENT TAX	\$	72,927.08
408720	REGULATORY ASSESSMENT TAX-CLASS A	\$	158,050.52

408730	REGULATORY ASSESSMENT TAX-CLASS B	\$	20,372.41
408740	REGULATORY ASSESSMENT TAX-CLASS C	\$	9,702.81
409100	INCOME TAX EXPENSE	\$	7,336.20
415000	REVENUES FROM GEOTHERMAL	\$	(156,932.87)
415200	REVENUE-ELECTRIC GRILLS	\$	-
415500	REVENUES FROM WATER HEATER PROGRAM	\$	-
415510	BREC REBATES - WATER HEATERS	\$	-
415600	REVENUES-SURGE PROTECTOR SALES	\$	-
415601	REVENUE-SURGE PROTECTORS LEASED	\$	(13,885.00)
415700	REVENUES-AMUSEMENT PARK TICKET	\$	(92,498.03)
416000	COSTS & EXPENSES-GEOTHERMAL	\$	153,001.68
416100	GENERAL MERCHANDISING ACTIVITIES	\$	80.26
416200	COST & EXPENSES-ELECTRIC GRILLS	\$	-
416500	COST AND EXPENSES - WATER HEATERS	\$	335.91
416600	COST & EXPENSES - SURGE PROTECTORS	\$	8,014.80
416700	COST & EXPENSES-AMUSEMENT PK TICKET	\$	94,345.81
416900	COST & EXPENSES-HOME SECURITY SYS	\$	-
417000	REVENUES-NON UTILITY OPS	\$	-
417002	REVENUE-INTERNET-LOCAL/LONG DISTANC	\$	(77,141.27)
417003	REVENUE-HOME SECURITY MONITORING	\$	(29.95)
417004	REVENUE-HOME SECURITY MAINTENANCE	\$	-
417006	POINT-TO-POINT FIBER SERVICE-REVENU	\$	(32,861.70)
417007	REVENUE-WIRELESS ISP	\$	(18,986.02)
417100	EXPENSES-NON UTILITY OPS	\$	(25.32)
417102	EXPENSES-INTERNET-LOCAL/LONG DISTAN	\$	62,414.76
417103	EXPENSES-HOME SECURITY MONITORING	\$	-
417105	EXPENSES-HOME SECURITY	\$	284.64
417106	EXPENSES-POINT TO POINT FIBER SERV	\$	27,352.94
417107	EXPESES-WIRELESS ISP	\$	43,440.05
418100	EQUITY IN EARNINGS OF SUBSIDIARY	\$	-
419000	INTEREST-DIVIDEND INCOME	\$	(857,978.26)
419100	INTEREST-COMMONWEALTH DEPOSIT	\$	(34,443.14)
419300	ERC INTEREST INCOME	\$	(882.41)
419400	INTEREST-HOME SECURITY SYS LOANS	\$	-
421000	MISC NON-OPERATING INC-DEDUCTIONS	\$	(17,896.76)
421100	GAIN ON DISPOSITION OF PROPERTY	\$	(479.13)
421200	LOSS ON DISPOSITION OF PROPERTY	\$	52,751.05
421220	NON-OPERATING INCOME CLASS A	\$	-
421230	NON-OPERATING INCOME CLASS B	\$	-
421240	NON-OPERATING INCOME CLASS C	\$	-
423000	G AND T COOP CAPITAL CREDITS	\$	-
423100	CONTRA-ACCOUNT G & T CAPITAL CR	\$	-
424000	OTHER CAPITAL CR ALLOCATIONS	\$	(194,580.10)
426100	OTHER INCOME DEDUCTIONS-DONATIONS	\$	52,091.19
426400	MISC INC DED-EXP FOR CIVIC POL ACT	\$	10,040.00
426500	MISC INC DED-OTHER DEDUCTIONS	\$	1,430.55
427100	INTEREST ON REA CONSTRUCTION LOAN	\$	2,454,675.60
427125	INTEREST RUS-CLASS C	\$	55,171.50
427200	INTEREST -LONG TERM DEBT-CFC	\$	(158.97)
427210	INTEREST ON COBANK LOANS	\$	1,087,636.34
427220	INTEREST-FEDERAL FINANCING BANK	\$	601,312.48

427300	INTEREST ON CWIP	\$	(60,091.61)
431000	INTEREST EXP - CONSUMER DEPOSITS	\$	78,292.35
431100	INTEREST EXPENSE-SHORT TERM LOANS	\$	4,507.18
431200	INTEREST EXPENSE-COMMONWEALTH DEPOS	\$	59,999.33
431300	INTEREST EXP-AMERICAN ENG DEPOSIT	\$	-
431400	INTEREST EXPENSE-ACMI (ALCOA)	\$	900.98
431500	INTEREST EXPENSE-CARDINAL RIVER	\$	129.42
431600	INTEREST EXPENSE-HOPKINS CO COAL	\$	161.02
434000	EXTRAORDINARY INCOME	\$	-
435000	EXTRAORDINARY DEDUCTIONS	\$	-
435100	CUMULATIVE EFFECT ON PRIOR YEARS	\$	-
440000	CONSOLIDATION CREDIT	\$	-
440100	REVENUE-RESIDENTIAL(EXCLUD SEASONAL	\$	(45,306,011.33)
440200	REVENUE-RESIDENTIAL-SEASONAL	\$	(17,120.86)
442100	REVENUE-COMMERCIAL-SINGLE PHASE	\$	(5,989,735.87)
442101	REV-COMMERCIAL-3PHASE-UNDER 1000KW	\$	(8,867,038.27)
442102	REVENUE-FORMER HUEC 3PHASE 0-50KVA	\$	(238,901.69)
442103	REVENUE-FORMER HUEC-PIONEER PLASTIC	\$	(131,057.90)
442200	REV-COMMERCIAL-3PHASE(OVER 1000KW)3	\$	(3,644,986.40)
442201	REV-COMMERCIAL 3PH(OVER 2000KW)R-31	\$	(289,543.25)
442210	REVENUE-COMM-COMMONWEALTH ALUMINUM	\$	(5,681,907.95)
442219	REVENUE-ALCAN	\$	(85,938,148.82)
442220	REVENUE-INDUSTRIAL-WEYERHAEUSER	\$	(7,663,374.35)
442229	REVENUE-GRAIN DRYING SERVICE (HQ)	\$	-
442230	REVENUE-COMM-INDUSTRIAL-CENTURY	\$	(103,458,614.30)
442240	REVENUE-INDUSTRIAL ALCOA AUTO CAST	\$	(754,039.28)
442280	REVENUE-COMM- ROLL COATER	\$	(780,487.31)
442290	REVENUE-INDUSTRIAL-KIMBERLY CLARK	\$	(8,561,417.45)
442291	REVENUE-INDUSTRIAL-OHIO COUNTY COAL	\$	(429,384.84)
442801	REVENUE-ACCURIDE	\$	(1,267,157.80)
442802	REVENUE-AMERICAN ENGINEER & CONST	\$	-
442803	REVENUE-BRECKENRIDGE	\$	-
442804	REVENUE-ALLIED RESOURCES	\$	(391,767.52)
442805	REVENUE-HOPKINS CO COAL	\$	(48,057.67)
442806	REVENUE-DOTIKI #3	\$	(183,572.37)
442807	REVENUE-TYSON	\$	(2,500,357.28)
442808	REVENUE-KBI ALLOYS	\$	(384,754.13)
442809	REVENUE-LODESTAR ENERGY	\$	-
442810	REVENUE-KMMC L L C	\$	(697,512.62)
442811	REVENUE-PATRIOT COAL	\$	(991,068.57)
442812	REVENUE-CARDINAL RIVER RESOURCES	\$	(65,355.36)
442813	REVENUE-SMITH COAL	\$	-
442814	REVENUE-VALLEY GRAIN	\$	(439,627.61)
442815	REVENUE-STEAMPORT	\$	-
442817	REVENUE-DYSON CREEK MINE	\$	(323,921.77)
442819	REV-LARGE POWER 3 CLASS O (HQ)	\$	-
444000	REVENUE-PUBLIC STREET&HWY LIGHTS 5	\$	(204,262.26)
445000	REVENUE-PUBLIC AUTHORITIES-SINGLE P	\$	(694,378.58)
445100	REVENUE-PUBLIC AUTHORITIES-3PHASE	\$	(2,062,588.45)
450000	REVENUE-FORFEITED DISCOUNTS	\$	(426,448.58)
450220	FORFEITED DISCOUNTS-CLASS A	\$	-

450230	FORFEITED DISCOUNTS-CLASS B	\$	-
450240	FORFEITED DISCOUNTS-CLASS C	\$	(887.39)
451000	REVENUE-TURN-ON CHARGE	\$	(2,585.00)
451100	REVENUE-RECONNECT CHARGE	\$	(37,340.00)
451200	REVENUE-TERMINATION OR FIELD CONNEC	\$	(108,350.00)
451220	MISC SERVICE REVENUES-CLASS A	\$	-
451230	MISC SERVICE REVENUE-CLASS B	\$	-
451240	MISC SERVICE REVENUE-CLASS C	\$	-
451300	REVENUE-SPECIAL METER READING CHARG	\$	(136,630.00)
451400	REVENUE-METER TEST CHARGE	\$	(175.00)
451500	REVENUE-RETURNED CHECK CHARGE	\$	(13,570.00)
451600	REVENUE-UNNECESSARY TRIP BY S/MAN	\$	(505.00)
454000	REVENUE-RENT FROM BELL SOUTH ATTACH	\$	(388,660.02)
454100	REVENUE-RENTAL FROM TOWER LEASES	\$	(62,100.00)
454110	REVENUE-RENT FROM CABLE CO ATTACHME	\$	(63,665.38)
454200	REVENUE-RENTAL PERSONAL PROPERTY	\$	(2,761.57)
456000	KY SALES TAX RETURN COMPENSATION	\$	(15,029.75)
555000	PURCHASED POWER RURAL	\$	41,096,437.35
555101	PURCHASED POWER-ACCURIDE	\$	1,126,330.15
555102	PURCHASED POWER-AMERICAN ENGINEERIN	\$	-
555103	PURCHASED POWER-BRECKENRIDGE	\$	-
555104	PURCHASED POWER-ALLIED RESOURCES	\$	366,208.86
555105	PURCHASED POWER-HOPKINS CO COAL	\$	42,785.65
555106	PURCHASED POWER-DOTIKI #3	\$	160,792.31
555107	PURCHASED POWER-TYSON	\$	2,118,338.67
555108	PURCHASED POWER-KBI ALLOYS	\$	354,304.31
555109	PURCHASED POWER-LODESTAR ENERGY	\$	-
555110	PURCHASED POWER-KMMC L L C	\$	644,173.63
555111	PURCHASED POWER-PATRIOT COAL	\$	904,739.35
555112	PURCHASED POWER-CARDINAL RIVER RES	\$	60,762.30
555113	PURCHASED POWER-SMITH COAL	\$	-
555114	PURCHASED POWER-VALLEY GRAIN	\$	367,677.90
555115	PURCHASED POWER-STEAMPORT	\$	-
555117	PURCHASED POWER-DYSON CREEK MINE	\$	287,688.90
555200	PURCHASED POWER-COMMONWEALTH ALUM	\$	5,636,973.79
555300	PURCHASED POWER-WEYERHAEUSER	\$	7,539,136.27
555400	PURCHASED POWER-LEM-CENTURY	\$	81,128,022.05
555401	PURCHASED POWER-BREC-CENTURY	\$	20,497,298.26
555402	PURCHASED POWER-SIGECO-CENTURY	\$	1,605,115.50
555403	PURCHASED POWER-MORGAN STANLEY(CENT	\$	-
555500	PURCHASED POWER---ALCOA AUTO CASTIN	\$	686,216.70
555600	PURCHASED POWER-LEM-ALCAN	\$	54,157,577.02
555601	PURCHASED POWER-CINERGY-ALCAN	\$	-
555602	PURCHASED POWER-SIGECO-ALCAN	\$	5,822,434.67
555603	PURCHASED POWER-BREC-ALCAN	\$	23,971,946.03
555604	PURCHASED POWER-HENDERSON MUNICIPAL	\$	1,806,496.50
555900	PURCHASED POWER- ROLL COATER	\$	717,597.22
555950	PURCHASED POWER-KIMBERLY CLARK	\$	8,494,279.15
555960	PURCHASED POWER-OHIO COUNTY COAL	\$	393,158.48
580000	DISTRIBUTION-EXP-OPS-SUPERVISION	\$	-
581000	LOAD DISPATCHING & VOLTAGE CONTROL	\$	-

582000	DISTRIBUTION-EXP-OPS STATION EXP	\$	248,645.69
582200	DIST EXP OPR - MICROWAVE SYSTEM	\$	29,030.30
583000	DISTRIBUTION-EXP-OPS OVERHEAD LINE	\$	1,251,431.23
583100	OPERATION OVERHEAD LINES-MAJOR STOR	\$	-
583200	OVERHEAD LINE EXP-SPECIAL EQUIPMENT	\$	-
583300	OVERHEAD LINE EXP-PCB INSPECTIONS	\$	(312.18)
583400	PSC LINE PATROL	\$	-
583500	OSMOSE POLE INSPECTION-COOP LABOR	\$	-
584000	DISTRIBUTION-EXP-OPS-UNDERGROUND	\$	76,261.08
584200	UNDERGROUND LINE EXP-SPECIAL EQUIP	\$	-
584400	PSC LINE PATROL-UNDERGROUND	\$	-
586000	DISTRIBUTION-EXP-OPS METERS	\$	716,857.50
586100	DISTRIBUTION EXP-OPS SPECIAL TEST	\$	-
587000	DIST EXP-OPS CONSUMER INSTALLATION	\$	22,376.98
588000	DIST EXP-OPS MISCELLANEOUS DIST	\$	1,905,257.87
588100	DIST EXP-OPS STORM DAMAGE-DISPATCH	\$	-
588200	DIST EXP-OPS STORM DAMAGE-PHONES	\$	-
590000	DIST EXP-MAIN-SUPERVISION-ENG	\$	-
592000	DIST EXP-MAIN-STATION EQUIPMENT	\$	355,748.83
592100	DIST EXP-MAIN-SUPERVISORY CONTROL	\$	84,110.05
592200	DIST EXP MAIN-MICROWAVE SYSTEM	\$	89,641.37
592250	DIST EXPENSE-STATION EQUIP-CLASS C	\$	33,103.01
593000	DIST EXP-MAIN-OVERHEAD LINES	\$	2,766,752.61
593200	DIST EXP-MAIN-STORM DAMAGE	\$	-
593250	DIST EXPENSE-OVERHEAD LINE-CLASS C	\$	33,103.01
593300	MAINTENANCE OF OVERHEAD LINES-ROW	\$	3,651,823.06
593400	REPAIRS/PSC LINE PATROL	\$	-
593500	DIST EXP-MAIN-OVERHD LINES CREW 50	\$	-
593600	DIST EXP-MAIN-OVERHD LINES CREW 55	\$	-
593700	DIST EXP-MAIN-OH LINES TEMP CREWS	\$	-
594000	DIST EXP-MAIN-UNDERGROUND LINES	\$	545,519.59
595000	DIST EXP-MAIN-LINE TRANSFORMERS	\$	87,907.75
596000	DIST EXP-MAIN-ST LIGHTS-SIGNALS	\$	145,354.70
597000	DIST EXP-MAIN-METERS	\$	115,814.30
598000	DIST EXP-MISC DISTRIBUTION PLT	\$	204,791.75
901000	CONSUMER ACC EXP-OPS SUPERVISION	\$	264.44
902000	CONS ACC EXP-OPS ANN METER READING	\$	38,210.51
902100	CONSUMER ACC EXP-OPS METER READING	\$	(3,552.37)
902220	METER READING-CLASS A	\$	-
902230	METER READING-CLASS B	\$	-
902240	METER READING- CLASS C	\$	-
903000	CONSUMER ACC EXP-OPS RECORD-COLLECT	\$	2,741,836.73
903100	CONSUMER ACC EXP-OPS RECORD COLLECT	\$	(1,103.99)
903200	DATA PROCESSING EXPENSE	\$	-
903220	BILLING-CLASS A	\$	111.26
903230	BILLING-CLASS B	\$	137.24
903240	BILLING-CLASS C	\$	709.52
904000	CONSUMER ACC EXP-OPS UNCOLLECT-ACCT	\$	-
904220	BAD DEBT-CLASS A	\$	-
904230	BAD DEBT-CLASS B	\$	-
904240	BAD DEBT-CLASS C	\$	-

907000	ADM/CONSUMER SVC AND INFOR. EXP.	\$	-
907300	WATER HEATER EXPENSE	\$	-
908000	CUSTOMER ASSISTANCE EXPENSE	\$	185,276.33
908100	CUSTOMER ASSIST EXP-RCS AUDIT	\$	-
908200	CUSTOMER ASST EXP-CACS AUDIT	\$	-
908220	CUSTOMER ASSISTANCE-CLASS A	\$	-
908240	CUSTOMER ASSISTANCE-CLASS C	\$	-
908300	GREC REBATES - WATER HEATERS	\$	-
908400	CUSTOMER ASSISTANCE-KEY ACCOUNTS	\$	-
909000	INFORMATIONAL ADVERTISING	\$	-
909100	INFORMATION & ADVER EXP-RCS PROGRAM	\$	-
909200	INFORMATION & ADV EXP-CACS PROGRAM	\$	-
909300	INFORMATION & ADV - WATER HEATER	\$	-
910000	MISC CUSTOMER SERVICE & INFO EXP	\$	450.35
910100	MISC CUSTOMER SERV EXPENSE-RCS PROG	\$	-
910200	MISC CUSTOMER SERV EXP-CACS PROGRAM	\$	-
910300	COST AND EXPENSES - WATER HEATERS	\$	-
912000	DEMONSTRATING AND SELLING EXPENSE	\$	73,309.26
913000	MEMBER AND PUBLIC RELATION EXPENSES	\$	40,345.87
913220	C & I PROGRAM-CLASS A	\$	29.47
913230	C & I PROGRAM-CLASS B	\$	34.20
913240	C & I PROGRAM-CLASS C	\$	178.27
920000	ADM-GEN EXP-OPS-	\$	1,002,805.05
920100	ADM-GEN EXPENSE-OPS-	\$	-
920200	ADM-GEN EXPENSE-OPS-GEN OFF SALARY	\$	141,646.96
920220	DIRECT MANAGEMENT LABOR-CLASS A	\$	29,282.10
920221	ALLOCATED GEN MANAGEMENT-CLASS A	\$	3,729.63
920222	EMPLOYEE TRAINING & OTHER CLASS A	\$	316.14
920230	DIRECT MANAGEMENT LABOR-CLASS B	\$	2,662.86
920231	ALLOCATED GEN MANAGEMENT-CLASS B	\$	1,537.07
920232	EMPLOYEE TRAINING & OTHER CLASS B	\$	42.27
920240	DIRECT MANAGEMENT LABOR-CLASS C	\$	13,703.73
920241	ALLOCATED GEN MANAGEMENT-CLASS C	\$	7,133.05
920242	EMPLOYEE TRAINING & OTHER-CLASS C	\$	552.20
920300	ADM-GEN EXPENSE-OPS-OFFICE SALARIES	\$	-
921000	ADM-GEN EXPENSE	\$	275,468.28
921220	OFFICE EQUIP/SUPPLIES CLASS A	\$	3,615.90
921221	PRINTING CLASS A	\$	550.57
921230	OFFICE EQUIP/SUPPLIES CLASS B	\$	2,094.17
921231	PRINTING CLASS B	\$	330.53
921240	OFFICE EQUIP/SUPPLIES CLASS C	\$	9,068.01
921241	PRINTING CLASS C	\$	1,468.96
923000	OUTSIDE SERVICES - GENERAL	\$	100,763.42
923100	OUTSIDE SVCS-DISPOSAL SITE CLEANUP	\$	-
923200	OUTSIDE SVCS-HAWESVILLE MUNICIPAL	\$	-
923220	DIRECT OUTSIDE SERVICES CLASS A	\$	6,067.12
923230	DIRECT OUTSIDE SERVICES CLASS B	\$	778.49
923240	DIRECT OUTSIDE SERVICES CLASS C	\$	3,437.75
923300	OUTSIDE SVCS-BREC BANKRUPTCY	\$	-
924000	PROPERTY INSURANCE	\$	-
925000	INJURIES AND DAMAGES	\$	-

926000	EMPLOYEE PENSIONS AND BENEFITS	\$	16,911.39
927000	FRANCHISES-ANNUAL	\$	12,000.00
928000	REGULATORY COMM. EXPENSE	\$	53,637.03
928100	EXPENSES-2004 RATE CASE	\$	-
928220	PSC EXPENSE-CLASS A	\$	850.01
928230	PSC EXPENSE-CLASS B	\$	511.56
928240	PSC EXPENSES-CLASS C	\$	2,253.80
930100	GENERAL ADVERTISING EXPENSES	\$	28,984.27
930200	MISC. GENERAL EXPENSES	\$	679,614.74
930201	DUES ASSOC. & COMMUNITY AGENCY	\$	82,395.22
930203	GENERAL EXPENSE-ANNUAL MTG & CAP CR	\$	-
930204	GENERAL EXPENSE-OTHER	\$	-
930210	DIRECTORS FEES & EXPENSES	\$	228,039.43
930220	ADVERTISING GENERAL-CLASS A	\$	16.71
930221	OTHER A & G CLASS A	\$	9,958.94
930230	ADVERTISING GENERAL-CLASS B	\$	13.67
930231	OTHER A & G CLASS B	\$	5,411.43
930240	ADVERTISING GENERAL-CLASS C	\$	19,856.75
930241	OTHER A & G CLASS C	\$	23,934.04
935000	MAINT OF GENERAL PLANT	\$	263,287.31
935100	MAINT OF MOBILE RADIO SYSTEM	\$	-
935220	BUILDINGS/GROUNDS CLASS A	\$	767.35
935230	BUILDINGS/GROUNDS CLASS B	\$	76.64
935240	BUILDING/GROUNDS CLASS C	\$	787.07

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
12
13
14
15
16
17
18
19
20
21

Item 10) Provide a schedule, as shown in Format 10, comparing the balances for each balance sheet account or sub account included in Kenergy's chart of accounts for each month of the test year, to the same month of the preceding year.

Response) Item 10, pages 2-48 of 48, contain the above referenced information.

Witness) Steve Thompson

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December
102000												
ELECTRIC PLANT PURCHASED OR SOLD												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107100												
CONSTRUCTION W.I.P. -CONTRACTORS												
TEST YEAR 12/31/2005	999,465.60	1,162,944.99	973,774.46	998,041.10	1,076,060.80	1,269,780.37	1,491,067.03	1,511,657.14	1,347,087.45	1,428,279.14	1,525,358.96	1,930,439.67
PRIOR YEAR 12/31/2004	2,125,531.79	2,154,520.01	2,117,169.27	1,660,402.16	2,068,980.75	1,894,408.75	612,462.55	744,690.97	856,904.12	1,023,486.06	976,938.73	1,642,246.44
INCREASE/(DECREASE)	(1,126,066.19)	(991,575.02)	(1,143,394.81)	(662,361.06)	(992,919.95)	(624,628.38)	878,604.48	766,966.17	490,183.33	404,793.08	548,420.23	288,193.23
107200												
CONSTRUCTION W.I.P. - KENERGY												
TEST YEAR 12/31/2005	950,448.70	937,236.17	968,916.40	1,023,723.41	1,453,690.89	985,736.47	930,916.64	1,053,554.11	949,162.89	990,679.80	917,452.57	1,004,079.79
PRIOR YEAR 12/31/2004	1,289,180.00	1,308,158.69	1,290,216.23	1,258,322.39	1,086,944.14	1,014,963.93	1,039,699.56	1,261,445.75	1,111,431.49	1,188,075.30	1,044,015.23	1,140,670.96
INCREASE/(DECREASE)	(338,731.30)	(370,922.52)	(321,299.83)	(234,598.98)	366,746.75	(29,227.46)	(108,782.92)	(207,891.64)	(162,268.60)	(197,395.50)	(126,562.66)	(136,591.17)
107202												
DEFERRED LABOR-CONSTRUCTION												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107211												
SHOP CONST-DIST & GEN PLT EQUIPMT												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107212												
COMPUTER SYSTEMS-SET UP LABOR												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107.215												
LIGHTNING DAMAGE												
TEST YEAR 12/31/2005		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
107.220												
REPLACE UPS-OWENSBORO WAREHOUSE												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	31,466.11	38,056.68	41,788.99	0.00	1.44	5.67	9.90	14.13	18.36	22.59	0.00
INCREASE/(DECREASE)	0.00	(31,466.11)	(38,056.68)	(41,788.99)	0.00	(1.44)	(5.67)	(9.90)	(14.13)	(18.36)	(22.59)	0.00
107.225												
HANSON OFFICE BUILDING												
TEST YEAR 12/31/2005	275,923.09	339,342.77	352,740.23	436,436.81	87.09	0.00	221.93	316.93	316.93	316.93	316.93	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	436,436.81	1,591.37	1,591.37	1,591.37	1,591.37	1,659.40	99,167.98	104,072.02	269,040.41
INCREASE/(DECREASE)	275,923.09	339,342.77	352,740.23	(436,436.81)	(1,504.28)	(1,591.37)	(1,369.44)	(1,274.44)	(1,342.47)	(98,851.05)	(103,755.09)	(269,040.41)

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December
107230 RATE CASE FOR 2003												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	730.67	1,190.89	260.52	260.52	0.00	3.68	3.68	3.68	3.68	3.68	7.36	0.00
INCREASE/(DECREASE)	(730.67)	(1,190.89)	(260.52)	(260.52)	0.00	(3.68)	(3.68)	(3.68)	(3.68)	(3.68)	(7.36)	0.00
107230 KENERGY/OMU FIBER SERVICES												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107230 O'BORO ADMINISTRATIVE BLDG-PAVEMENT												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107235 SCADA UPGRADE-HEADQUARTERS												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107240 INSTALLATION OF FIBER OPTIC EQUIPMENT												
TEST YEAR 12/31/2005						0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107240 KENERGY/BREC JOINT BUILDING PROJECT												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	8,985.88	8,985.88	8,985.88	10,633.04	0.00	(3.87)	435.77	1,090.42	1,119.64	1,123.28	1,166.14	0.00
INCREASE/(DECREASE)	(8,985.88)	(8,985.88)	(8,985.88)	(10,633.04)	0.00	3.87	(435.77)	(1,090.42)	(1,119.64)	(1,123.28)	(1,166.14)	0.00
107245 FIBEROPTIC-MARION OFFICE												
TEST YEAR 12/31/2005	58,060.13	62,814.06	68,468.01	74,237.10	75,408.17	91,325.82	91,980.83	92,451.86	92,868.70	93,388.95	93,423.42	93,453.39
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	58,060.13	62,814.06	68,468.01	74,237.10	75,408.17	91,325.82	91,980.83	92,451.86	92,868.70	93,388.95	93,423.42	93,453.39
107245 BIG RIVERS/KENERGY COMMUNICATIONS												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	652.86	15,816.97	17,949.01	43,311.46	44,724.78	44,753.98	45,313.54	46,270.62	48,626.37	52,246.22	56,519.82
INCREASE/(DECREASE)	0.00	(652.86)	(15,816.97)	(17,949.01)	(43,311.46)	(44,724.78)	(44,753.98)	(45,313.54)	(46,270.62)	(48,626.37)	(52,246.22)	(56,519.82)
107250 PSC CASE FOR JOINT USE BUILDING												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	835.18	835.18	835.18	835.18	0.00	430.56	448.70	448.70	448.70	480.35	480.35	0.00
INCREASE/(DECREASE)	(835.18)	(835.18)	(835.18)	(835.18)	0.00	(430.56)	(448.70)	(448.70)	(448.70)	(480.35)	(480.35)	0.00

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December
107250 KENERGY/OMU FIBER TO WYDALL'S ENT												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107255 MOBILE RADIO CONSOLES-HEADQTRS-OBOR												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107260 FIBER-MACEO SUB TO HAWESVILLE OFFIC												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107260 O'BORO SHOP AREA-PAVEMENT												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107265 WIRELESS ISP (INTERNET SERVICE PRO												
TEST YEAR 12/31/2005						0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107265 OMU/KENERGY WIRELESS PROJECT												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	185.48	564.37	628.77	736.49	910.07	963.77	0.00
PRIOR YEAR 12/31/2004	2,602.23	6,877.48	9,139.17	10,146.52	10,263.14	10,472.15	10,826.12	11,149.60	11,166.71	11,171.71	11,176.71	0.00
INCREASE/(DECREASE)	(2,602.23)	(6,877.48)	(9,139.17)	(10,146.52)	(10,263.14)	(10,286.67)	(10,261.75)	(10,520.83)	(10,430.22)	(10,261.64)	(10,212.94)	0.00
107270 O'BORO SHOP AREA-DRAINAGE												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107270 EVALUATION OF GIS												
TEST YEAR 12/31/2005						0.65	1.30	1.95	2.60	3.25	3.90	0.00
PRIOR YEAR 12/31/2004	333.00	508.41	578.75	581.96	0.00	0.65	1.30	1.95	2.60	3.25	3.90	0.00
INCREASE/(DECREASE)	(333.00)	(508.41)	(578.75)	(581.96)	0.00	(0.65)	(1.30)	(1.95)	(2.60)	(3.25)	(3.90)	0.00
107.275 MCLEAN CO BROADBAND GRANT PROJECT												
TEST YEAR 12/31/2005	118,304.94	124,652.94	124,947.98	124,947.98	124,947.98	125,040.72	125,372.40	125,383.78	125,414.34	125,414.34	125,414.34	0.00
PRIOR YEAR 12/31/2004	3,174.09	32,913.88	62,739.71	71,331.93	73,210.49	73,653.64	78,929.95	108,600.61	109,862.24	109,875.34	118,034.57	118,304.94
INCREASE/(DECREASE)	115,130.85	91,739.06	62,208.27	53,616.05	51,737.49	51,387.08	46,442.45	16,783.17	15,552.10	15,539.00	7,379.77	(118,304.94)

Ker... Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December
107280 HARTFORD OFFICE BUILDING												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	138,281.91	162,324.83	168,050.92	168,290.09	89.46	89.46	89.46	89.46	89.46	89.46	89.46	0.00
INCREASE/(DECREASE)	(138,281.91)	(162,324.83)	(168,050.92)	(168,290.09)	(89.46)	(89.46)	(89.46)	(89.46)	(89.46)	(89.46)	(89.46)	0.00
107285 HANSON FIBER OPTIC												
TEST YEAR 12/31/2005	0.00	137.12	143.50	143.50	143.50	143.50	143.50	143.50	143.50	143.50	143.50	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	457.12	484.96	0.00	9.52	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	137.12	143.50	(313.62)	(341.46)	143.50	(214.79)	133.98	143.50	143.50	143.50	0.00
107290 ROUTING OF FIBER OPTIC-OWENSBORO												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	122.30	0.00	(7.26)	153,741.90	(655.42)	(180.79)	2,516.18	3,350.99	48.16	0.00
INCREASE/(DECREASE)	0.00	0.00	(122.30)	0.00	7.26	(153,741.90)	555.42	180.79	(2,516.18)	(3,350.99)	(48.16)	0.00
107300 CONST W.I.P. SPECIAL EQUIPMENT												
TEST YEAR 12/31/2005	0.00	0.00	0.00	(31,105.61)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	935.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	1,136.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	(31,105.61)	(1,136.32)	0.00	0.00	0.00	0.00	0.00	0.00	935.00
107310 CONST W.I.P. CONSUMER CONTRIBUTIONS												
TEST YEAR 12/31/2005	(244,750.12)	(274,745.49)	(284,181.77)	(256,661.61)	(273,951.53)	(318,804.91)	(325,571.82)	(316,094.87)	(289,283.29)	(299,834.57)	(283,993.07)	(210,821.56)
PRIOR YEAR 12/31/2004	(283,269.00)	(258,024.33)	(263,896.34)	(257,126.44)	(239,351.87)	(245,862.53)	(248,951.82)	(276,253.30)	(234,883.03)	(247,194.64)	(270,358.55)	(243,510.25)
INCREASE/(DECREASE)	38,518.88	(16,721.12)	(30,285.43)	464.83	(34,599.66)	(73,442.38)	(76,620.00)	(41,841.57)	(64,400.26)	(52,639.93)	(13,634.52)	32,688.69
107500 LABOR AND OHS-INCLEMMENT WEATHER												
TEST YEAR 12/31/2005	169,740.53	172,289.07	171,513.49	187,281.17	176,511.44	157,706.36	153,483.59	135,792.55	114,902.39	92,487.68	77,410.08	91,453.82
PRIOR YEAR 12/31/2004	137,447.58	141,752.49	153,099.93	168,657.95	169,164.41	151,742.46	133,801.85	125,195.33	107,375.24	110,005.27	141,822.13	154,395.48
INCREASE/(DECREASE)	32,292.95	30,536.58	18,413.56	18,623.22	7,347.03	5,963.90	19,681.74	10,597.22	7,527.15	(17,517.59)	(64,412.05)	(62,942.66)
107800 CATHODIC PROTECTION OF UG CABLE												
TEST YEAR 12/31/2005	31.34	31.34	31.34	31.34	31.34	31.34	31.34	31.34	31.34	31.34	31.34	31.34
PRIOR YEAR 12/31/2004	31.34	31.34	31.34	31.34	31.34	31.34	31.34	31.34	31.34	31.34	31.34	31.34
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
107900 OVERHEADS - CONTRACTOR WORK ORDERS												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108600 ACC PROVISION DEPR-DISTRIBUTION PLT												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number	Account Title	January	February	March	April	May	June	July	August	September	October	November	December
108620	ACCUM PROVI DEPRECIATION-SUBSTATION												
TEST YEAR	12/31/2005	(7,062,646.64)	(7,108,815.82)	(7,108,497.36)	(7,107,889.25)	(7,099,784.99)	(7,159,107.62)	(7,220,571.43)	(7,266,897.84)	(7,313,224.25)	(7,359,550.66)	(7,405,877.07)	(7,441,109.44)
PRIOR YEAR	12/31/2004	(6,650,845.13)	(6,644,497.73)	(6,687,672.18)	(6,674,678.13)	(6,719,206.50)	(6,763,500.96)	(6,799,494.74)	(6,842,104.40)	(6,887,991.65)	(6,929,795.93)	(6,975,706.67)	(7,017,469.09)
INCREASE/(DECREASE)		(411,801.51)	(464,318.09)	(420,825.18)	(433,211.12)	(380,578.49)	(395,606.66)	(421,076.69)	(424,793.44)	(425,232.60)	(429,754.73)	(430,170.40)	(423,640.35)
108621	ACCUM PROVI DEPRECIATION-SCADA												
TEST YEAR	12/31/2005	(1,652,235.19)	(1,664,137.72)	(1,407,300.10)	(1,417,789.00)	(1,428,277.90)	(1,438,766.80)	(1,449,255.70)	(1,459,744.60)	(1,470,233.50)	(1,480,722.40)	(1,491,211.30)	(1,460,588.95)
PRIOR YEAR	12/31/2004	(1,626,043.81)	(1,637,826.17)	(1,649,608.53)	(1,627,318.46)	(1,605,372.43)	(1,616,929.31)	(1,602,442.64)	(1,614,221.91)	(1,626,001.18)	(1,637,780.45)	(1,649,559.72)	(1,661,338.99)
INCREASE/(DECREASE)		(26,191.38)	(26,311.55)	242,308.43	209,529.46	177,094.53	178,162.51	153,186.94	154,477.31	155,767.68	157,058.05	158,348.42	200,750.04
108622	ACCUM PROVI DEPRECIATION-MICROWAVE												
TEST YEAR	12/31/2005	(2,102,989.76)	(2,111,555.10)	(2,112,038.59)	(2,047,852.43)	(2,047,852.43)	(2,047,852.43)	(2,047,852.43)	(2,047,852.43)	(2,047,852.43)	(2,047,852.43)	(2,047,852.43)	(2,047,852.43)
PRIOR YEAR	12/31/2004	(2,009,536.28)	(2,009,046.52)	(2,017,556.76)	(2,026,067.00)	(2,034,577.24)	(2,043,087.48)	(2,051,597.72)	(2,060,163.06)	(2,068,728.40)	(2,077,293.74)	(2,085,859.08)	(2,094,424.42)
INCREASE/(DECREASE)		(102,453.48)	(102,508.58)	(94,481.83)	(21,785.43)	(13,275.19)	(4,764.95)	3,745.29	12,310.63	20,875.97	29,441.31	38,006.65	46,571.99
108623	ACCUM PROVI DEPRECIATION-TOWERS												
TEST YEAR	12/31/2005	(847,897.86)	(851,394.99)	(854,915.23)	(858,415.25)	(861,915.27)	(865,415.29)	(868,915.31)	(872,415.33)	(875,915.35)	(879,415.37)	(882,915.39)	(886,415.41)
PRIOR YEAR	12/31/2004	(816,335.89)	(819,830.16)	(823,324.43)	(816,423.69)	(819,920.82)	(823,417.95)	(826,915.08)	(830,412.21)	(833,909.34)	(837,406.47)	(840,903.60)	(844,400.73)
INCREASE/(DECREASE)		(31,561.97)	(31,564.83)	(31,590.80)	(41,991.56)	(41,994.45)	(41,997.34)	(42,000.23)	(42,003.12)	(42,006.01)	(42,008.90)	(42,011.79)	(42,014.68)
108624	ACCUM PROVI DEPR-OWENSBORO FIBER												
TEST YEAR	12/31/2005	(109,968.77)	(115,115.69)	(120,262.61)	(125,409.53)	(130,556.45)	(135,703.37)	(140,850.29)	(145,997.21)	(151,144.13)	(156,291.05)	(161,437.97)	(166,584.89)
PRIOR YEAR	12/31/2004	(53,703.83)	(57,934.40)	(62,164.97)	(66,395.54)	(70,626.11)	(74,856.68)	(79,087.25)	(84,234.17)	(89,381.09)	(94,528.01)	(99,674.93)	(104,821.85)
INCREASE/(DECREASE)		(56,264.94)	(57,181.29)	(58,097.64)	(59,013.99)	(59,930.34)	(60,846.69)	(61,763.04)	(61,763.04)	(61,763.04)	(61,763.04)	(61,763.04)	(61,763.04)
108664	ACCUM PROVI DEPRECIATION-POLES												
TEST YEAR	12/31/2005	(6,971,709.03)	(7,024,492.76)	(7,064,607.33)	(7,136,244.10)	(7,229,882.41)	(7,305,983.36)	(7,399,111.30)	(7,490,860.37)	(7,540,046.30)	(7,581,761.70)	(7,657,120.86)	(7,750,912.90)
PRIOR YEAR	12/31/2004	(6,141,180.25)	(6,235,997.38)	(6,293,831.17)	(6,381,468.83)	(6,422,442.15)	(6,511,041.40)	(6,500,123.89)	(6,625,882.89)	(6,681,160.30)	(6,764,223.55)	(6,825,960.17)	(6,902,123.81)
INCREASE/(DECREASE)		(830,528.78)	(788,495.38)	(770,776.16)	(754,775.27)	(807,440.26)	(794,941.96)	(898,987.41)	(864,977.48)	(858,886.00)	(817,538.15)	(831,160.69)	(848,789.09)
108665	ACCUM PROVI DEPRECIATION-OH CONDUCT												
TEST YEAR	12/31/2005	(6,037,444.55)	(6,112,127.94)	(6,146,528.20)	(6,227,275.84)	(6,324,320.95)	(6,399,507.90)	(6,488,309.93)	(6,568,925.61)	(6,647,794.87)	(6,709,406.24)	(6,793,528.94)	(6,873,552.13)
PRIOR YEAR	12/31/2004	(5,224,673.79)	(5,292,960.76)	(5,333,480.91)	(5,398,976.29)	(5,465,719.59)	(5,553,620.19)	(5,546,091.64)	(5,651,087.38)	(5,721,330.08)	(5,810,740.62)	(5,888,287.50)	(5,971,984.17)
INCREASE/(DECREASE)		(812,770.76)	(819,167.18)	(813,047.29)	(828,299.55)	(858,601.36)	(845,887.71)	(942,218.29)	(917,838.23)	(926,464.79)	(898,665.62)	(905,241.44)	(901,567.96)
108666	ACCUM PROVI DEPRECIATION-UG CONDUIT												
TEST YEAR	12/31/2005	(2,939.67)	(2,976.27)	(3,012.87)	(3,049.47)	(3,086.07)	(3,122.67)	(3,159.27)	(3,195.87)	(3,232.47)	(3,269.07)	(3,305.67)	(3,342.27)
PRIOR YEAR	12/31/2004	(2,500.47)	(2,537.07)	(2,573.67)	(2,610.27)	(2,646.87)	(2,683.47)	(2,720.07)	(2,756.67)	(2,793.27)	(2,829.87)	(2,866.47)	(2,903.07)
INCREASE/(DECREASE)		(439.20)	(439.20)	(439.20)	(439.20)	(439.20)	(439.20)	(439.20)	(439.20)	(439.20)	(439.20)	(439.20)	(439.20)
108667	ACCUM PROVI DEPRECIATION-UG CONDUCT												
TEST YEAR	12/31/2005	(1,419,129.10)	(1,441,649.42)	(1,464,311.60)	(1,487,397.64)	(1,511,001.41)	(1,534,557.33)	(1,558,286.46)	(1,575,724.37)	(1,598,261.48)	(1,622,258.04)	(1,645,842.37)	(1,670,337.23)
PRIOR YEAR	12/31/2004	(1,220,615.92)	(1,237,014.59)	(1,250,927.23)	(1,265,309.07)	(1,281,065.88)	(1,302,374.85)	(1,322,737.11)	(1,345,162.11)	(1,366,692.63)	(1,388,396.52)	(1,409,741.42)	(1,431,236.59)
INCREASE/(DECREASE)		(198,513.18)	(204,634.83)	(213,384.37)	(222,088.57)	(229,935.53)	(232,182.48)	(235,549.35)	(230,562.26)	(231,568.85)	(233,861.52)	(236,100.95)	(239,100.64)

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December
108668												
ACCUM PROVI DEPRECIATION-TRANSFORME												
TEST YEAR 12/31/2005	(3,591,318.73)	(3,650,945.67)	(3,708,531.66)	(3,769,060.55)	(3,795,779.54)	(3,832,387.72)	(3,846,819.36)	(3,846,648.95)	(3,854,087.91)	(3,911,334.75)	(3,939,421.69)	(4,003,948.59)
PRIOR YEAR 12/31/2004	(3,204,310.48)	(3,264,076.49)	(3,320,342.98)	(3,333,229.91)	(3,344,657.78)	(3,402,609.39)	(3,415,954.20)	(3,419,472.93)	(3,394,723.94)	(3,457,954.58)	(3,499,738.22)	(3,529,759.21)
INCREASE/(DECREASE)	(387,008.25)	(386,869.18)	(388,188.68)	(435,830.64)	(451,121.76)	(429,778.33)	(430,865.16)	(427,176.02)	(459,363.97)	(453,380.17)	(439,683.47)	(474,189.38)
108669												
ACCUM PROVI DEPRECIATION-SERVICES												
TEST YEAR 12/31/2005	(1,111,961.61)	(1,137,094.09)	(1,163,859.72)	(1,187,934.83)	(1,215,248.15)	(1,242,127.06)	(1,272,224.80)	(1,414,384.21)	(1,443,163.83)	(1,468,781.25)	(1,500,307.53)	(1,544,529.31)
PRIOR YEAR 12/31/2004	(1,793,305.35)	(1,816,510.57)	(1,842,572.67)	(1,863,757.89)	(1,876,564.36)	(1,902,988.10)	(1,925,401.90)	(1,956,775.07)	(1,977,921.88)	(2,005,459.75)	(2,030,583.70)	(1,089,238.01)
INCREASE/(DECREASE)	681,343.74	679,416.48	678,712.95	675,823.06	661,316.21	660,861.04	653,177.10	542,390.86	534,758.05	536,678.50	530,276.17	(455,291.30)
108670												
ACCUM PROVI DEPRECIATION-METERS												
TEST YEAR 12/31/2005	(590,115.68)	(601,701.53)	(586,214.03)	(598,030.59)	(623,618.21)	(624,118.39)	(613,963.33)	(626,030.36)	(638,050.35)	(619,004.10)	(631,004.89)	(597,549.56)
PRIOR YEAR 12/31/2004	(521,397.22)	(532,572.17)	(527,687.86)	(538,307.72)	(549,677.87)	(560,769.58)	(549,040.55)	(560,571.95)	(557,910.71)	(569,460.52)	(580,996.02)	(578,642.12)
INCREASE/(DECREASE)	(68,718.46)	(69,129.36)	(58,526.17)	(59,722.87)	(73,940.34)	(63,348.81)	(64,922.78)	(65,458.41)	(80,139.64)	(49,543.58)	(50,008.87)	(18,907.44)
108671												
ACCUM PROV DEPR-INSTALL ON PREMISES												
TEST YEAR 12/31/2005	(333,275.51)	(332,278.57)	(333,140.25)	(336,746.10)	(337,063.49)	(339,256.13)	(342,740.39)	(346,514.34)	(347,017.12)	(348,376.45)	(351,357.69)	(355,879.20)
PRIOR YEAR 12/31/2004	(311,637.41)	(313,116.45)	(316,625.80)	(316,498.10)	(314,457.81)	(317,882.37)	(318,315.42)	(322,759.09)	(320,731.36)	(323,252.63)	(328,086.06)	(330,926.87)
INCREASE/(DECREASE)	(21,638.10)	(19,162.12)	(16,514.45)	(20,248.00)	(22,605.68)	(21,373.76)	(24,424.97)	(23,755.25)	(26,285.76)	(25,123.82)	(23,271.63)	(24,952.33)
108673												
ACCUM PROVI DEPRECIATION-STR LIGHTS												
TEST YEAR 12/31/2005	(58,026.03)	(58,275.96)	(59,640.85)	(60,535.34)	(61,661.03)	(62,672.44)	(62,432.89)	(63,687.90)	(63,774.64)	(65,220.65)	(65,775.93)	(66,386.02)
PRIOR YEAR 12/31/2004	(55,710.96)	(55,216.10)	(56,460.36)	(57,727.93)	(58,812.06)	(59,786.12)	(57,086.35)	(58,396.22)	(59,706.12)	(60,220.80)	(61,563.49)	(58,690.88)
INCREASE/(DECREASE)	(2,315.07)	(3,059.86)	(3,180.49)	(2,807.41)	(2,848.97)	(2,886.32)	(5,346.54)	(5,291.68)	(4,068.52)	(4,999.85)	(4,212.44)	(7,695.14)
108700												
ACC PROVISION DEPR-BUILDINGS												
TEST YEAR 12/31/2005	(2,275,703.91)	(2,286,633.13)	(2,297,562.35)	(2,308,481.96)	(2,285,064.30)	(2,296,627.12)	(2,308,189.94)	(2,319,707.62)	(2,331,252.14)	(2,342,796.66)	(2,354,341.18)	(2,365,958.92)
PRIOR YEAR 12/31/2004	(2,145,924.83)	(2,156,589.17)	(2,167,253.15)	(2,177,917.13)	(2,188,595.16)	(2,199,273.19)	(2,209,951.22)	(2,220,931.63)	(2,231,922.41)	(2,242,905.88)	(2,253,866.21)	(2,264,774.69)
INCREASE/(DECREASE)	(129,779.08)	(130,043.96)	(130,309.20)	(130,564.83)	(96,469.14)	(97,353.93)	(98,238.72)	(98,775.99)	(99,329.73)	(99,890.78)	(100,474.97)	(101,184.23)
108710												
ACC PROVISION DEPR-OFFICE EQUIPMENT												
TEST YEAR 12/31/2005	(1,259,802.98)	(1,268,310.88)	(1,273,030.78)	(1,280,004.41)	(1,280,660.02)	(1,288,938.70)	(1,297,192.19)	(1,289,653.54)	(1,297,702.24)	(1,305,286.46)	(1,312,732.51)	(1,149,967.59)
PRIOR YEAR 12/31/2004	(1,185,358.08)	(1,168,747.92)	(1,177,395.88)	(1,186,076.69)	(1,194,481.61)	(1,202,815.75)	(1,210,909.40)	(1,219,704.53)	(1,225,228.77)	(1,233,996.86)	(1,242,729.90)	(1,251,285.29)
INCREASE/(DECREASE)	(74,444.90)	(99,562.96)	(95,634.90)	(93,927.72)	(86,178.41)	(86,122.95)	(86,282.79)	(69,949.01)	(72,473.47)	(71,289.60)	(70,002.61)	101,317.70
108720												
ACC PROVISION DEPR-TRANSPORTATION												
TEST YEAR 12/31/2005	(3,407,017.98)	(3,460,745.28)	(3,514,179.93)	(3,567,983.82)	(3,614,497.95)	(3,668,293.85)	(3,722,657.52)	(3,776,957.20)	(3,831,144.07)	(3,884,884.73)	(3,938,058.42)	(3,993,590.16)
PRIOR YEAR 12/31/2004	(3,270,325.53)	(3,315,652.30)	(3,360,879.29)	(3,408,897.70)	(3,456,367.05)	(3,505,216.01)	(3,553,930.81)	(3,576,289.20)	(3,452,863.14)	(3,502,528.80)	(3,537,617.44)	(3,357,825.88)
INCREASE/(DECREASE)	(136,692.45)	(145,092.98)	(153,300.64)	(159,086.12)	(158,130.90)	(163,077.84)	(168,726.71)	(200,668.00)	(378,280.93)	(382,355.93)	(400,440.98)	(635,764.28)
108730												
ACC PROVISION DEPR STORES EQUIPMENT												
TEST YEAR 12/31/2005	(127,433.01)	(128,089.76)	(128,746.51)	(129,403.26)	(130,060.01)	(130,716.76)	(131,373.51)	(132,030.26)	(132,687.01)	(133,343.76)	(134,000.51)	(134,657.26)
PRIOR YEAR 12/31/2004	(119,512.34)	(120,176.44)	(120,840.54)	(121,504.64)	(122,168.74)	(122,832.84)	(123,496.94)	(124,161.04)	(124,825.14)	(125,489.24)	(126,153.34)	(126,817.44)
INCREASE/(DECREASE)	(7,920.67)	(7,913.32)	(7,905.97)	(7,898.62)	(7,891.27)	(7,883.92)	(7,876.57)	(7,869.22)	(7,861.87)	(7,854.52)	(7,847.17)	(7,839.82)

Kern, Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number	Account Title	January	February	March	April	May	June	July	August	September	October	November	December
108740	ACC PROV DEPR-SHOP & GARAGE EQUIP												
TEST YEAR	12/31/2005	(185,288.70)	(186,658.84)	(188,028.48)	(189,398.12)	(190,767.76)	(192,258.26)	(193,770.18)	(195,440.79)	(196,953.85)	(198,466.91)	(199,979.97)	(201,493.03)
PRIOR YEAR	12/31/2004	(168,728.46)	(170,092.97)	(171,457.48)	(172,821.99)	(174,186.50)	(175,551.01)	(176,943.94)	(178,336.41)	(179,728.88)	(181,121.35)	(182,534.53)	(183,915.28)
INCREASE/(DECREASE)		(16,560.24)	(16,565.87)	(16,571.00)	(16,576.13)	(16,581.26)	(16,707.25)	(16,826.24)	(17,104.38)	(17,224.97)	(17,345.56)	(17,445.44)	(17,577.75)
108741	ACC PROVISION DEPR-TOOLS-WORK EQUIP												
TEST YEAR	12/31/2005	(282,963.42)	(285,173.90)	(287,384.13)	(289,594.36)	(291,815.15)	(294,040.47)	(296,265.69)	(298,489.04)	(300,703.40)	(302,922.48)	(305,141.00)	(307,358.32)
PRIOR YEAR	12/31/2004	(258,838.22)	(261,038.44)	(263,247.06)	(265,454.07)	(267,660.55)	(269,865.70)	(272,070.48)	(274,276.45)	(276,481.33)	(278,686.21)	(280,891.09)	(283,095.97)
INCREASE/(DECREASE)		(24,125.20)	(24,135.46)	(24,137.07)	(24,140.29)	(24,154.60)	(24,174.77)	(24,195.21)	(26,212.59)	(26,222.07)	(26,245.19)	(26,250.91)	(26,262.35)
108750	ACC PROVISION DEPR-LABORATORY EQUIP												
TEST YEAR	12/31/2005	(378,633.83)	(380,820.67)	(383,017.64)	(385,212.58)	(387,398.40)	(389,578.85)	(391,742.89)	(393,914.93)	(396,088.16)	(398,268.25)	(400,431.96)	(402,510.17)
PRIOR YEAR	12/31/2004	(355,085.08)	(357,009.51)	(358,933.84)	(360,866.66)	(362,796.94)	(364,729.42)	(366,654.90)	(368,582.58)	(370,514.33)	(372,441.69)	(374,374.27)	(376,302.14)
INCREASE/(DECREASE)		(23,548.75)	(23,811.16)	(24,083.80)	(24,345.92)	(25,201.46)	(25,351.43)	(25,500.99)	(25,332.35)	(25,573.83)	(25,826.56)	(26,057.69)	(26,208.03)
108760	ACC PROV DEPR-POWER OPERATED EQUIP												
TEST YEAR	12/31/2005	(460,486.56)	(461,724.69)	(462,962.82)	(464,200.95)	(465,439.08)	(466,677.21)	(467,915.34)	(469,153.47)	(470,391.60)	(471,629.73)	(472,867.86)	(474,105.99)
PRIOR YEAR	12/31/2004	(447,779.04)	(448,929.63)	(450,167.76)	(451,405.89)	(452,644.02)	(453,882.15)	(455,120.28)	(456,358.41)	(457,596.54)	(458,834.67)	(460,072.80)	(459,248.43)
INCREASE/(DECREASE)		(12,707.52)	(12,795.06)	(12,795.06)	(12,795.06)	(12,795.06)	(12,795.06)	(12,795.06)	(12,795.06)	(12,795.06)	(12,795.06)	(12,795.06)	(14,857.56)
108761	ACC PROVISION DEPR-ROW EQUIPMENT												
TEST YEAR	12/31/2005	(302,437.07)	(305,715.36)	(308,993.65)	(312,225.59)	(315,349.90)	(318,474.21)	(321,598.52)	(324,722.83)	(327,847.14)	(330,971.45)	(334,095.76)	(337,220.07)
PRIOR YEAR	12/31/2004	(261,089.90)	(264,362.10)	(267,634.30)	(270,906.50)	(274,178.70)	(277,450.90)	(280,723.10)	(283,995.30)	(287,267.50)	(290,539.70)	(293,811.90)	(297,084.10)
INCREASE/(DECREASE)		(41,347.17)	(41,353.26)	(41,359.35)	(41,319.09)	(41,171.20)	(41,023.31)	(40,875.42)	(40,727.53)	(40,579.64)	(40,431.75)	(40,273.86)	(38,061.29)
108770	ACC PROVISION DEPR-COMM EQUIPMENT												
TEST YEAR	12/31/2005	(748,736.17)	(754,870.05)	(760,986.60)	(767,351.04)	(773,597.82)	(779,978.12)	(786,358.42)	(792,731.94)	(799,094.76)	(805,457.58)	(811,820.25)	(818,181.43)
PRIOR YEAR	12/31/2004	(671,240.45)	(678,029.54)	(684,808.91)	(691,588.28)	(698,367.65)	(705,147.02)	(711,926.39)	(718,705.76)	(725,485.13)	(732,264.50)	(739,043.87)	(745,823.24)
INCREASE/(DECREASE)		(77,495.72)	(76,840.51)	(76,177.69)	(75,762.76)	(75,230.17)	(74,831.10)	(74,432.03)	(74,032.96)	(73,633.89)	(73,234.82)	(72,835.75)	(72,436.68)
108780	ACC PROVISION DEPR-MISC EQUIPMENT												
TEST YEAR	12/31/2005	(318,158.15)	(319,846.94)	(313,820.17)	(316,035.03)	(297,636.15)	(299,840.66)	(302,060.33)	(302,063.57)	(304,280.61)	(306,496.41)	(308,711.09)	(310,923.94)
PRIOR YEAR	12/31/2004	(297,847.56)	(299,561.67)	(301,273.47)	(302,983.48)	(304,672.72)	(306,358.97)	(308,045.17)	(309,731.37)	(311,417.57)	(313,103.77)	(314,789.97)	(316,475.02)
INCREASE/(DECREASE)		(20,310.59)	(20,285.27)	(12,546.70)	(13,051.55)	(7,036.57)	(6,518.31)	(6,015.16)	(6,015.16)	(6,015.16)	(6,015.16)	(6,015.16)	(6,015.16)
108800	KENERGY RETIREMENT WORK ORDERS												
TEST YEAR	12/31/2005	64,770.31	69,069.72	75,983.32	53,415.15	62,534.45	66,536.65	63,083.42	75,623.15	70,933.50	62,545.98	63,670.17	48,845.73
PRIOR YEAR	12/31/2004	98,900.99	95,077.95	112,340.00	91,773.79	81,981.65	77,884.13	67,015.44	102,212.42	65,818.60	61,170.96	62,552.59	72,008.51
INCREASE/(DECREASE)		(34,130.68)	(26,008.23)	(36,356.68)	(38,358.64)	(19,447.20)	(11,347.48)	(3,932.02)	(26,589.27)	5,114.90	1,375.02	1,117.58	(23,162.78)
108810	CONTRACTOR RETIREMENT WORK ORDERS												
TEST YEAR	12/31/2005	(18,029.95)	23,916.36	8,386.31	9,894.43	(1,725.19)	(5,666.10)	30,427.38	31,760.11	(2,645.68)	12,794.40	8,408.04	3,159.41
PRIOR YEAR	12/31/2004	2,979.02	(7,044.09)	(3,338.60)	18,642.04	53,503.89	73,243.66	11,235.67	19,983.56	2,904.63	28,863.83	19,701.80	33,977.91
INCREASE/(DECREASE)		(21,008.97)	30,960.45	11,724.91	(8,747.61)	(55,229.08)	(78,909.76)	19,191.71	11,776.55	(5,550.31)	(16,069.43)	(11,293.76)	(30,818.50)

Kenegy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December
111000 ACCUMULATED AMORT ELEC UTILITY PLT												
TEST YEAR 12/31/2005	(15,540.12)	(15,540.12)	(15,540.12)	(15,540.12)	(15,540.12)	(15,540.12)	(15,540.12)	(15,540.12)	(15,540.12)	(15,540.12)	(15,540.12)	(15,540.12)
PRIOR YEAR 12/31/2004	(15,540.12)	(15,540.12)	(15,540.12)	(15,540.12)	(15,540.12)	(15,540.12)	(15,540.12)	(15,540.12)	(15,540.12)	(15,540.12)	(15,540.12)	(15,540.12)
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
121000 NONUTILITY PROPERTY												
TEST YEAR 12/31/2005	26,264.57	26,264.57	26,264.57	26,264.57	26,264.57	26,264.57	26,264.57	26,264.57	26,264.57	26,264.57	26,264.57	26,080.53
PRIOR YEAR 12/31/2004	25,238.79	25,238.79	25,238.79	25,238.79	25,238.79	25,238.79	25,238.79	25,997.83	26,264.57	26,264.57	26,264.57	26,264.57
INCREASE/(DECREASE)	1,025.78	1,025.78	1,025.78	1,025.78	1,025.78	1,025.78	1,025.78	266.74	0.00	0.00	0.00	(184.04)
121100 HOME SECURITY CPU												
TEST YEAR 12/31/2005	2,847.32	2,847.32	2,847.32	2,847.32	2,847.32	2,847.32	2,847.32	2,847.32	2,847.32	2,847.32	2,847.32	2,847.32
PRIOR YEAR 12/31/2004	2,847.32	2,847.32	2,847.32	2,847.32	2,847.32	2,847.32	2,847.32	2,847.32	2,847.32	2,847.32	2,847.32	2,847.32
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
121200 LIFEGARD UNITS												
TEST YEAR 12/31/2005	3,617.30	3,617.30	3,617.30	3,617.30	3,617.30	3,617.30	3,617.30	3,617.30	3,617.30	3,617.30	3,617.30	3,617.30
PRIOR YEAR 12/31/2004	3,617.30	3,617.30	3,617.30	3,617.30	3,617.30	3,617.30	3,617.30	3,617.30	3,617.30	3,617.30	3,617.30	3,617.30
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
121300 POINT-TO-POINT FIBER SERVICE ASSETS												
TEST YEAR 12/31/2005	8,962.33	8,962.33	8,962.33	8,962.33	8,962.33	8,962.33	8,962.33	8,962.33	8,962.33	8,962.33	8,962.33	8,962.33
PRIOR YEAR 12/31/2004	8,962.33	8,962.33	8,962.33	8,962.33	8,962.33	8,962.33	8,962.33	8,962.33	8,962.33	8,962.33	8,962.33	8,962.33
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
121400 ALL ASSETS RELATED TO WIRELESS ISP												
TEST YEAR 12/31/2005	48,988.25	48,988.25	48,988.25	48,988.25	48,988.25	48,988.25	48,988.25	48,988.25	48,988.25	48,988.25	48,988.25	49,973.20
PRIOR YEAR 12/31/2004	27,806.54	37,806.54	37,806.54	37,806.54	37,806.54	37,806.54	37,806.54	37,806.54	37,806.54	37,806.54	37,806.54	48,988.25
INCREASE/(DECREASE)	21,181.71	11,181.71	11,181.71	11,181.71	11,181.71	11,181.71	11,181.71	11,181.71	11,181.71	11,181.71	11,181.71	984.95
122000 ACCUM PROVISION FOR NONUTILITY PRTY												
TEST YEAR 12/31/2005	(23,151.40)	(23,234.51)	(23,317.62)	(23,432.89)	(23,524.04)	(23,615.19)	(23,706.34)	(23,797.49)	(23,797.49)	(23,888.64)	(23,979.79)	(24,091.62)
PRIOR YEAR 12/31/2004	(23,123.08)	(23,543.56)	(23,964.04)	(24,384.52)	(24,805.00)	(25,225.48)	(25,645.96)	(26,066.44)	(26,486.92)	(26,907.40)	(27,327.88)	(27,748.36)
INCREASE/(DECREASE)	(28.32)	309.05	646.42	951.63	1,280.96	1,610.29	1,519.14	1,427.99	1,427.99	1,336.84	1,245.69	(1,023.33)
122100 DEPR RESERVE FOR HOME SECURITY												
TEST YEAR 12/31/2005	(1,928.38)	(1,952.10)	(1,975.82)	(1,999.54)	(2,023.26)	(2,046.98)	(2,070.70)	(2,094.42)	(2,118.14)	(2,141.86)	(2,165.58)	(2,189.30)
PRIOR YEAR 12/31/2004	(1,643.74)	(1,667.46)	(1,691.18)	(1,714.90)	(1,738.62)	(1,762.34)	(1,786.06)	(1,809.78)	(1,833.50)	(1,857.22)	(1,880.94)	(1,904.66)
INCREASE/(DECREASE)	(284.64)	(284.64)	(284.64)	(284.64)	(284.64)	(284.64)	(284.64)	(284.64)	(284.64)	(284.64)	(284.64)	(284.64)
122200 DEPR RESERVE FOR LIFEGARD UNITS												
TEST YEAR 12/31/2005	(3,617.30)	(3,617.30)	(3,617.30)	(3,617.30)	(3,617.30)	(3,617.30)	(3,617.30)	(3,617.30)	(3,617.30)	(3,617.30)	(3,617.30)	(3,617.30)
PRIOR YEAR 12/31/2004	(3,420.98)	(3,481.24)	(3,541.50)	(3,601.76)	(3,662.02)	(3,722.28)	(3,782.54)	(3,842.80)	(3,903.06)	(3,963.32)	(4,023.58)	(4,083.84)
INCREASE/(DECREASE)	(196.32)	(136.06)	(75.80)	(15.54)	44.72	104.98	165.24	0.00	0.00	0.00	0.00	0.00

Kentucky Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number	Account Title	January	February	March	April	May	June	July	August	September	October	November	December
123300	DEPRECIATION-POINT-TO-POINT FIBER	(1,658.41)	(1,658.41)	(1,658.41)	(1,807.79)	(1,807.79)	(1,807.79)	(1,807.79)	(1,807.79)	(1,807.79)	(1,807.79)	(1,807.79)	(2,255.94)
	PRIOR YEAR	(1,060.89)	(1,060.89)	(1,210.27)	(1,210.27)	(1,210.27)	(1,210.27)	(1,210.27)	(1,509.03)	(1,509.03)	(1,509.03)	(1,509.03)	(1,658.41)
	INCREASE/DECREASE	(597.52)	(597.52)	(448.14)	(597.52)	(597.52)	(597.52)	(597.52)	(298.76)	(298.76)	(298.76)	(298.76)	(597.53)
122400	DEPRECIATION ON ASSETS RELATED-ISP	(14,667.24)	(14,667.24)	(8,996.16)	(8,996.16)	(8,996.16)	(8,996.16)	(8,996.16)	(17,116.70)	(17,116.70)	(17,116.70)	(17,116.70)	(24,465.09)
	PRIOR YEAR	(7,439.14)	(7,439.14)	(8,996.16)	(8,996.16)	(8,996.16)	(8,996.16)	(8,996.16)	(12,776.88)	(12,776.88)	(12,776.88)	(12,776.88)	(14,667.24)
	INCREASE/DECREASE	(7,228.10)	(7,228.10)	(5,671.08)	(8,120.54)	(8,120.54)	(8,120.54)	(8,120.54)	(4,339.82)	(4,339.82)	(4,339.82)	(4,339.82)	(9,797.84)
123100	INV ASS ORG BIG RIVERS CAP CREDITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	PRIOR YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	INCREASE/DECREASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
123101	CONTRA-ACCOUNT TO 123.100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	PRIOR YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	INCREASE/DECREASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
123110	INV ASS ORG OTHERS CAP CREDITS	696,369.40	696,369.40	696,369.40	696,369.40	696,369.40	696,369.40	696,369.40	704,414.08	704,414.08	704,414.08	704,414.08	704,414.08
	PRIOR YEAR	684,311.12	684,311.12	684,311.12	684,311.12	684,311.12	684,311.12	684,311.12	672,921.60	672,921.60	672,921.60	672,921.60	696,369.40
	INCREASE/DECREASE	12,058.28	12,058.28	12,058.28	12,058.28	12,058.28	12,058.28	12,058.28	31,492.48	31,492.48	31,492.48	31,492.48	8,044.68
123220	INVESTMENT-CAP TERM CERTIFICATE CFC	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00
	PRIOR YEAR	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00
	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
123221	INVESTMENT-CFCS-CFC	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70
	PRIOR YEAR	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70
	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
123222	CFCS CFC 3% LOAN	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00
	PRIOR YEAR	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00
	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
123223	CTC CFC NON-INTEREST BEARING	20,903.73	20,903.73	20,903.73	20,903.73	20,903.73	20,903.73	20,903.73	20,903.73	20,903.73	20,903.73	20,903.73	20,903.73
	PRIOR YEAR	21,665.86	21,665.86	20,903.73	20,903.73	20,903.73	20,903.73	20,903.73	20,903.73	20,903.73	20,903.73	20,903.73	20,903.73
	INCREASE/DECREASE	(762.13)	(762.13)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Item 10

K.L. Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December
123230												
OTHER INVESTS ASSOC ORGANIZATIONS												
TEST YEAR	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00
PRIOR YEAR	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00
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
123233												
INVESTMENT PCB CERTIFICATE												
TEST YEAR	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
PRIOR YEAR	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
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
123234												
RECIPROCAL CONTRIBUTION-FEDERATED												
TEST YEAR	70,751.00	70,751.00	102,278.00	102,278.00	102,278.00	102,278.00	102,278.00	102,278.00	102,278.00	102,278.00	102,278.00	102,278.00
PRIOR YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	70,751.00	70,751.00	102,278.00	102,278.00	102,278.00	102,278.00	102,278.00	102,278.00	102,278.00	102,278.00	102,278.00	102,278.00
124100												
INVESTMENT-COBANK												
TEST YEAR	1,361,665.90	1,371,489.90	1,364,130.81	1,392,570.01	1,401,009.21	1,409,448.41	1,417,887.61	1,426,326.81	1,434,766.01	1,443,205.21	1,451,644.41	1,460,083.61
PRIOR YEAR	1,278,673.15	1,261,223.91	1,278,725.90	1,285,808.90	1,295,247.90	1,304,686.90	1,314,125.90	1,323,564.90	1,333,003.90	1,342,442.90	1,351,881.90	1,361,320.90
INCREASE/(DECREASE)	83,012.75	110,265.99	105,404.91	106,761.11	105,761.31	104,761.51	103,761.71	102,761.91	101,762.11	100,762.31	99,762.51	98,762.71
124210												
INVEST-ECONOMIC DEV-RDK HOSPITALITY (MOTEL)												
TEST YEAR	245,845.17	241,679.10	237,513.03	233,346.96	229,180.89	225,014.82	220,848.75	216,682.68	212,516.61	208,350.54	204,184.47	200,018.40
PRIOR YEAR	295,939.01	291,671.94	287,505.87	283,339.80	279,173.73	275,007.66	270,841.59	266,675.52	262,509.45	258,343.38	254,177.31	250,011.24
INCREASE/(DECREASE)	(49,992.84)	(49,992.84)	(49,992.84)	(49,992.84)	(49,992.84)	(49,992.84)	(49,992.84)	(49,992.84)	(49,992.84)	(49,992.84)	(49,992.84)	(49,992.84)
124220												
HOME SECURITY SYSTEM LOANS												
TEST YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
124230												
ECONOMIC DEV-LIBERTY PLAZA												
TEST YEAR	254,123.55	249,956.55	245,789.55	241,622.55	237,455.55	233,288.55	229,121.55	224,954.55	220,787.55	216,620.55	212,453.55	208,286.55
PRIOR YEAR	304,127.55	289,960.55	285,793.55	281,626.55	287,459.55	283,292.55	279,125.55	274,958.55	270,791.55	266,624.55	262,457.55	258,290.55
INCREASE/(DECREASE)	(50,004.00)	(50,004.00)	(50,004.00)	(50,004.00)	(50,004.00)	(50,004.00)	(50,004.00)	(50,004.00)	(50,004.00)	(50,004.00)	(50,004.00)	(50,004.00)
124240												
ECONOMIC DEV-SNOW ENTERPRISES												
TEST YEAR	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00	428,166.65	424,999.98	420,833.31	416,666.64	412,499.97	408,333.30	404,166.63
PRIOR YEAR	0.00	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00
INCREASE/(DECREASE)	450,000.00	0.00	0.00	0.00	0.00	(20,833.35)	(25,000.02)	(29,166.69)	(33,333.36)	(37,500.03)	(41,666.70)	(45,833.37)
124250												
ECONOMIC DEV - DAPCO												
TEST YEAR	120,370.45	118,916.60	116,666.75	114,814.90	112,963.05	112,963.05	109,259.35	107,407.50	107,407.50	107,407.50	101,851.95	100,000.10
PRIOR YEAR	142,592.65	140,740.80	138,888.95	137,037.10	135,185.25	133,333.40	131,481.55	129,629.70	127,777.85	125,926.00	124,074.15	122,222.30
INCREASE/(DECREASE)	(22,222.20)	(22,222.20)	(22,222.20)	(22,222.20)	(22,222.20)	(22,222.20)	(22,222.20)	(22,222.20)	(22,222.20)	(22,222.20)	(22,222.20)	(22,222.20)

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number	Account Title	January	February	March	April	May	June	July	August	September	October	November	December
124270	ECONOMIC DEV LOAN-SCOTT FOAM TECH												
TEST YEAR	12/31/2005	316,666.56	312,499.89	308,333.22	304,166.55	299,999.88	295,833.21	291,666.54	291,666.54	283,333.20	279,166.53	274,999.86	270,833.19
PRIOR YEAR	12/31/2004	366,666.60	362,499.93	358,333.26	354,166.59	349,999.92	345,833.25	341,666.58	337,499.91	333,333.24	329,166.57	324,999.90	320,833.23
INCREASE/(DECREASE)		(50,000.04)	(50,000.04)	(50,000.04)	(50,000.04)	(50,000.04)	(50,000.04)	(50,000.04)	(45,833.37)	(50,000.04)	(50,000.04)	(50,000.04)	(50,000.04)
124280	ECO LOAN-WEST KY REG IND DEV AUTHOR												
TEST YEAR	12/31/2005	445,833.33	441,666.66	437,499.99	433,333.32	429,166.65	424,999.98	420,833.31	420,833.31	412,499.97	408,333.30	404,166.63	399,999.96
PRIOR YEAR	12/31/2004	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00
INCREASE/(DECREASE)		(4,166.67)	(8,333.34)	(12,500.01)	(16,666.68)	(20,833.35)	(25,000.02)	(29,166.69)	(29,166.69)	(37,500.03)	(41,666.70)	(45,833.37)	(50,000.04)
124400	INVEST-OHIO CO INDUSTRIAL DEVELOP												
TEST YEAR	12/31/2005	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
PRIOR YEAR	12/31/2004	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
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
124500	INV-DAVISS CO INDUSTRIAL FOUNDATIO												
TEST YEAR	12/31/2005	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
PRIOR YEAR	12/31/2004	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
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
124510	INV-HANCOCK CO INDUSTRIAL FOUNDATIO												
TEST YEAR	12/31/2005	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
PRIOR YEAR	12/31/2004	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
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
124600	ERC LOAN RECEIVABLE												
TEST YEAR	12/31/2005	33,059.73	31,587.99	30,580.28	29,041.61	28,277.85	27,111.86	26,171.09	31,841.55	31,056.56	29,793.49	28,720.21	27,584.59
PRIOR YEAR	12/31/2004	38,202.56	37,582.63	36,424.36	35,630.78	34,901.97	33,729.17	32,823.28	32,372.99	37,364.65	36,001.91	35,000.65	34,082.73
INCREASE/(DECREASE)		(5,142.83)	(5,994.64)	(5,844.08)	(6,589.17)	(6,624.12)	(6,617.31)	(6,652.19)	(531.44)	(6,308.09)	(6,208.42)	(6,280.44)	(6,498.14)
128000	OTHER SPECIAL FUNDS (DEF. COMP.)												
TEST YEAR	12/31/2005	1,722,189.00	1,473,170.58	1,473,170.58	1,473,170.58	1,473,170.58	1,473,170.58	1,473,170.58	1,473,170.58	1,473,170.58	1,473,170.58	1,473,170.58	1,547,869.99
PRIOR YEAR	12/31/2004	1,809,793.80	1,809,793.80	1,580,433.06	1,580,433.06	1,580,433.06	1,580,433.06	1,580,433.06	1,580,433.06	1,580,433.06	1,580,433.06	1,580,433.06	1,722,189.00
INCREASE/(DECREASE)		(87,604.80)	(336,623.22)	(107,262.48)	(107,262.48)	(107,262.48)	(107,262.48)	(107,262.48)	(107,262.48)	(107,262.48)	(107,262.48)	(107,262.48)	(174,319.01)
131100	CASH GENERAL FUND-AREA BANK												
TEST YEAR	12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR	12/31/2004	154.58	154.58	154.58	154.58	154.58	154.58	154.58	154.58	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)		(154.58)	(154.58)	(154.58)	(154.58)	(154.58)	(154.58)	(154.58)	(154.58)	0.00	0.00	0.00	0.00
131110	CASH-GENERAL FUND-US BANK												
TEST YEAR	12/31/2005	143,677.80	606,603.46	364,688.23	(231,541.89)	723,308.16	1,143,398.92	182,888.33	320,051.75	295,354.79	775,248.62	632,943.62	814,989.73
PRIOR YEAR	12/31/2004	(525,721.15)	5,504.14	276,480.47	1,137,312.16	1,069,529.77	1,870,262.83	65,745.78	385,654.67	1,038,549.80	(186,423.92)	476,196.87	(38,712.58)
INCREASE/(DECREASE)		669,398.95	601,099.32	88,207.76	(1,368,854.05)	(346,221.61)	(726,863.91)	117,142.55	(65,602.92)	(743,195.01)	961,672.54	156,746.75	853,702.31

Kerron Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December
131111 CASH-PAYROLL ACCOUNT-US BANK												
TEST YEAR 12/31/2005	1,802.36	7,444.45	7,516.08	7,592.98	7,690.75	7,793.82	11,052.43	11,052.43	7,793.82	8,268.75	8,414.51	8,414.51
PRIOR YEAR 12/31/2004	1,349.63	1,404.66	31,405.58	5,593.72	1,468.45	1,468.45	1,597.32	1,588.65	1,588.65	1,639.32	1,684.01	1,734.46
INCREASE/(DECREASE)	452.73	6,039.79	(23,889.50)	1,999.26	6,222.30	6,325.37	9,455.11	9,463.78	6,205.17	6,629.43	6,730.50	6,680.05
131112 CASH-CAPITAL CREDIT ACCOUNT-US BANK												
TEST YEAR 12/31/2005	28,509.19	27,989.42	(16,448.09)	21,830.73	29,197.73	(18,004.54)	(21,216.36)	(33,422.63)	(9,476.37)	(8,247.66)	(11,119.05)	3,181.96
PRIOR YEAR 12/31/2004	58,418.89	46,109.28	41,143.62	1,241,178.43	(163,352.72)	(140,232.54)	(9,869.44)	(9,844.80)	2,680.74	2,941.99	(4,712.65)	31,323.16
INCREASE/(DECREASE)	(29,909.70)	(18,119.86)	(57,591.71)	(1,219,347.70)	192,550.45	122,228.00	(11,346.92)	(23,577.83)	(12,157.11)	(11,189.65)	(6,406.40)	(28,141.20)
131113 CASH-SECTION 125 MED ACCT-US BANK												
TEST YEAR 12/31/2005	38,460.09	38,526.00	146,122.62	129,459.72	114,172.99	103,076.99	94,180.31	85,291.84	80,247.81	78,053.21	74,956.12	72,047.86
PRIOR YEAR 12/31/2004	5,762.12	116,487.04	89,805.21	78,063.39	67,442.82	66,306.38	66,362.56	66,428.32	38,168.75	38,232.82	38,284.89	38,394.82
INCREASE/(DECREASE)	32,697.97	(77,961.04)	56,317.41	51,396.33	46,730.17	36,770.61	27,817.75	18,863.52	42,079.06	39,820.39	36,671.23	33,653.04
131114 CASH-CONSTRUCTION FUND-US BANK												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
131115 CASH-MARION BANK AND TRUST												
TEST YEAR 12/31/2005	16,753.05	18,760.34	12,326.17	17,763.07	14,634.97	9,926.27	18,028.81	19,203.49	18,005.31	14,821.18	17,816.18	18,905.90
PRIOR YEAR 12/31/2004	19,316.43	20,772.97	18,539.40	15,802.83	17,800.10	19,695.05	20,535.85	18,337.91	12,649.16	17,688.64	15,417.12	14,931.53
INCREASE/(DECREASE)	(2,563.38)	(2,012.63)	(6,213.23)	1,960.24	(3,165.13)	(9,768.78)	(2,507.05)	865.58	5,356.15	(2,867.46)	2,399.06	3,974.37
131116 CASH-US BANK CALHOUN BROADBAND GRANT												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
131120 CASH GEN FUND ECONOMIC DEVELOPMENT												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
131125 CASH-OHIO VALLEY NATIONAL BANK												
TEST YEAR 12/31/2005	27,692.24	33,212.66	11,589.81	16,137.55	20,557.46	25,598.49	30,595.52	9,695.41	16,442.36	22,465.52	27,588.43	31,649.04
PRIOR YEAR 12/31/2004	31,391.33	36,627.88	12,732.43	16,946.27	21,927.83	26,156.71	31,156.54	6,920.86	11,886.85	15,326.07	19,653.23	23,540.69
INCREASE/(DECREASE)	(3,699.09)	(3,415.22)	(1,142.62)	(808.72)	(1,370.37)	(558.22)	(561.02)	2,774.55	4,555.51	7,139.45	7,935.20	8,108.35
131135 CASH-MORGANFIELD NATIONAL BANK												
TEST YEAR 12/31/2005	2,099.13	3,726.59	3,000.00	3,053.12	3,045.31	2,988.03	3,000.00	2,420.99	2,081.29	3,000.00	2,893.65	3,187.30
PRIOR YEAR 12/31/2004	3,000.70	3,000.64	2,990.71	3,000.66	2,298.30	2,980.67	3,000.00	2,980.69	3,000.67	2,970.70	3,000.00	3,000.00
INCREASE/(DECREASE)	(901.57)	725.95	9.29	52.46	747.01	7.36	0.00	(559.70)	(919.38)	29.30	(106.35)	187.30

Ken. ., Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December
131140												
CASH-ONB-SECTION 125 MEDICAL SAVING												
TEST YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
131145												
CASH-DIXON BANK												
TEST YEAR	3,069.73	2,938.17	2,996.32	3,006.33	3,896.22	3,006.38	4,224.64	2,509.23	2,995.82	2,991.74	1,513.17	3,001.05
PRIOR YEAR	3,715.75	5,091.16	4,096.29	3,875.76	3,716.13	3,624.66	3,760.27	4,967.34	2,996.29	3,005.88	4,848.62	4,029.97
INCREASE/(DECREASE)	(646.02)	(2,152.99)	(1,099.97)	(869.43)	180.09	(618.28)	464.37	(2,458.11)	(0.47)	(14.14)	(3,335.45)	(1,028.92)
131150												
CASH CAPITAL CREDITS-AREA BANK												
TEST YEAR	351.51	(2,688.69)	351.51	351.51	351.51	351.51	351.51	351.51	351.51	351.51	351.51	351.51
PRIOR YEAR	(1,277.78)	1,976.68	2,068.54	3,023.91	3,631.82	1,296.69	3,083.93	2,723.32	324.99	1,313.88	2,364.68	3,148.17
INCREASE/(DECREASE)	1,629.29	(3,040.19)	2,300.40	(2,810.23)	(2,114.85)	2,081.22	590.95	2,483.17	226.74	(354.49)	(204.41)	123.81
131155												
CASH-OLD NATIONAL BANK-MMKT												
TEST YEAR	(5,088.67)	2,422.77	4,368.94	213.68	1,516.97	3,377.91	3,674.88	5,206.49	324.99	1,313.88	2,364.68	3,148.17
PRIOR YEAR	2,673.89	1,976.68	2,068.54	3,023.91	3,631.82	1,296.69	3,083.93	2,723.32	98.25	1,666.37	2,569.09	3,024.36
INCREASE/(DECREASE)	(7,762.56)	446.09	2,300.40	(2,810.23)	(2,114.85)	2,081.22	590.95	2,483.17	226.74	(354.49)	(204.41)	123.81
131165												
OLD NATIONAL BANK-PAYROLL ACCOUNT												
TEST YEAR	563.89	563.89	568.89	563.89	(5.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR	563.89	563.89	563.89	563.89	563.89	563.89	563.89	563.89	563.89	563.89	563.89	563.89
INCREASE/(DECREASE)	0.00	0.00	(5.00)	(10.00)	(568.89)	(563.89)	(563.89)	(563.89)	(563.89)	(563.89)	(563.89)	(563.89)
131175												
CASH-FIFTH THIRD BANK-HENDERSON												
TEST YEAR	2,516.86	2,516.86	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,499.00	1,924.86	2,342.23	2,408.89	2,399.22
PRIOR YEAR	2,500.00	2,535.05	2,332.00	2,490.62	2,500.00	2,500.00	2,981.78	2,543.38	2,261.93	2,738.41	2,372.04	2,516.86
INCREASE/(DECREASE)	16.86	(18.19)	168.00	9.38	0.00	0.00	(481.78)	(44.38)	(336.97)	(396.18)	36.85	(117.64)
131180												
CASH GEN FUND COMMONWEALTH COMM BK												
TEST YEAR	51,529.66	64,648.99	28,021.77	33,669.50	30,608.61	31,459.47	12,747.95	49,533.23	40,963.22	56,802.72	56,772.61	28,753.69
PRIOR YEAR	(247,129.78)	47,606.97	53,779.41	37,713.91	32,786.84	40,111.84	64,079.82	48,107.09	38,146.93	33,105.00	37,412.09	38,735.31
INCREASE/(DECREASE)	298,659.44	17,042.02	(25,757.64)	(4,044.41)	(2,178.23)	(8,652.37)	(51,331.87)	1,426.14	2,816.29	23,697.72	19,360.52	(9,981.62)
131185												
CASH-OLD NATIONAL BANK												
TEST YEAR	843.69	843.69	843.69	843.69	(150.24)	(150.24)	(150.24)	(150.24)	(150.24)	(150.24)	(150.24)	(150.24)
PRIOR YEAR	843.69	843.69	843.69	843.69	843.69	843.69	843.69	843.69	843.69	843.69	843.69	843.69
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	(993.93)	(993.93)	(993.93)	(993.93)	(993.93)	(993.93)	(993.93)	(993.93)
131190												
CASH-OLD NATIONAL BANK-CAPITAL CR												
TEST YEAR	12,383.62	12,383.62	12,383.62	12,383.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR	656.07	656.07	656.07	656.07	656.07	656.07	656.07	656.07	12,383.62	12,383.62	12,383.62	12,383.62
INCREASE/(DECREASE)	11,727.55	11,727.55	11,727.55	11,727.55	(656.07)	(656.07)	(656.07)	(656.07)	(12,383.62)	(12,383.62)	(12,383.62)	(12,383.62)

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December
131195 CASH GEN FUND-FIFTH THIRD-HANSON												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
131200 CASH CONSTRUCTION FUND TRUSTEE-ONB												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
131210 CASH ECONOMIC DEVELOPMENT-MMKT												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
131220 CASH-OHIO VALLEY TRUSTEE ACCOUNT												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
131400 CASH TRANSFERS												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
135000 WORKING FUNDS-PETTY CASH-ETC												
TEST YEAR 12/31/2005	7,550.00	7,550.00	7,550.00	7,550.00	7,550.00	7,550.00	7,700.00	7,700.00	7,700.00	7,700.00	7,700.00	7,700.00
PRIOR YEAR 12/31/2004	7,375.00	7,375.00	7,375.00	7,375.00	7,375.00	7,375.00	7,375.00	7,375.00	7,375.00	7,450.00	7,550.00	7,550.00
INCREASE/(DECREASE)	175.00	175.00	175.00	175.00	175.00	175.00	325.00	325.00	325.00	250.00	150.00	150.00
136000 TEMPORARY CASH INVESTMENTS												
TEST YEAR 12/31/2005	4,945,588.64	3,687,009.17	4,882,324.85	4,599,446.70	5,872,424.53	5,298,119.22	3,499,778.68	2,307,749.14	1,323,724.12	1,619,063.63	903,742.44	381,258.80
PRIOR YEAR 12/31/2004	4,856,292.15	2,831,663.37	3,247,860.57	6,000,000.00	6,975,975.17	3,500,000.00	3,540,008.12	2,120,324.49	536,302.22	1,198,119.36	639,110.96	704,678.51
INCREASE/(DECREASE)	89,336.49	855,345.80	1,634,464.28	(1,400,553.30)	(1,102,650.64)	1,798,119.22	(40,229.44)	187,424.65	787,421.90	420,944.27	264,631.48	(323,419.71)
142100 CUSTOMER ACCTS REC-ELECT-HEADQTRS												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142101 ACCTS REC-CYCLE 1 (BILLED ON 1ST)												
TEST YEAR 12/31/2005	28,132.20	14,318.00	12,288.17	16,337.40	12,004.07	(2,207.33)	(9,300.46)	(826.52)	15,065.30	43,426.72	42,076.08	22,347.28
PRIOR YEAR 12/31/2004	(12,860.24)	11,939.77	35,786.08	38,500.59	31,586.48	12,443.55	16,375.52	7,291.25	60,560.56	34,809.35	33,774.68	36,767.14
INCREASE/(DECREASE)	40,992.44	2,378.23	(23,497.91)	(22,163.19)	(19,582.41)	(14,650.88)	(25,675.98)	(8,117.77)	(45,495.26)	8,617.37	8,301.40	(14,419.86)

Kerr, J. Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December
142103												
ACCTS REC-CYCLE 1 (BILLED ON 1ST)												
TEST YEAR	23,479.21	60,252.04	47,276.33	62,245.79	45,071.72	27,646.73	33,593.07	39,919.17	84,043.69	77,695.27	67,977.49	45,423.37
PRIOR YEAR	32,691.63	57,638.15	72,897.23	56,177.76	53,618.40	30,701.38	24,698.41	32,311.06	70,682.47	76,708.92	51,784.20	39,434.09
INCREASE/(DECREASE)	(9,212.42)	2,613.89	(25,620.90)	6,068.03	(8,546.68)	(3,054.65)	8,894.66	7,608.11	13,361.22	986.35	16,193.29	5,989.28
142105												
ACCTS REC-CYCLE 6 (BILLED ON 6TH)												
TEST YEAR	(12,926.47)	(2,019.99)	(20,345.12)	(28,342.90)	(38,822.64)	(49,893.02)	(36,632.82)	(10,754.24)	69,019.06	79,539.40	71,656.34	40,948.26
PRIOR YEAR	(6,252.78)	10,406.94	(4,734.31)	(13,918.88)	(11,500.95)	(22,534.45)	(11,056.86)	1,619.49	50,184.99	60,829.93	37,895.05	29,677.42
INCREASE/(DECREASE)	(6,673.69)	(12,426.93)	(15,610.81)	(14,424.02)	(27,321.69)	(27,358.57)	(25,575.96)	(12,373.73)	18,834.07	18,709.47	33,771.29	11,270.84
142108												
ACCTS REC-CYCLE 8 (BILLED ON 8TH)												
TEST YEAR	59,773.10	133,867.46	96,769.11	109,516.62	106,543.62	57,146.44	70,802.89	69,692.46	110,848.36	104,217.51	96,351.24	71,347.08
PRIOR YEAR	63,115.66	128,683.46	118,397.08	93,668.98	92,020.37	49,858.79	41,049.24	63,435.78	101,340.90	99,682.25	82,605.58	72,833.12
INCREASE/(DECREASE)	(3,342.56)	5,184.00	(21,627.97)	15,856.64	14,523.25	7,287.65	29,753.65	6,256.68	9,507.46	4,535.26	13,745.66	(1,486.04)
142110												
ACCTS REC-CYCLE 10 (BILLED ON 10TH)												
TEST YEAR	61,662.26	116,353.69	82,236.65	86,957.11	56,157.34	42,011.94	74,686.42	65,680.06	117,792.67	104,130.40	87,764.98	65,569.52
PRIOR YEAR	46,041.87	86,225.21	80,638.75	64,135.09	55,449.69	40,395.26	46,952.99	44,125.80	100,269.16	97,235.74	68,608.68	74,729.35
INCREASE/(DECREASE)	13,620.39	28,128.48	1,597.90	22,822.02	707.46	1,616.68	27,733.43	21,554.26	17,523.51	6,894.66	19,156.30	(9,159.83)
142111												
ACCOUNTS RECEIVABLE-ALCAN												
TEST YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142113												
ACCTS REC-CYCLE 13 (BILLED ON 13TH)												
TEST YEAR	104,927.33	275,146.68	82,526.83	88,721.61	55,447.37	70,537.20	160,762.45	104,126.22	206,002.98	179,331.29	224,608.42	160,286.39
PRIOR YEAR	92,050.40	173,458.00	77,188.89	70,545.21	98,269.56	103,122.89	94,955.54	98,241.53	178,795.41	177,803.58	160,151.23	181,063.18
INCREASE/(DECREASE)	12,876.93	101,688.68	5,337.94	18,176.40	(42,822.19)	(32,585.69)	65,806.91	5,884.69	27,207.57	1,527.71	64,457.19	(20,776.79)
142115												
ACCTS REC-CYCLE 15 (BILLED ON 15TH)												
TEST YEAR	207,229.47	261,408.24	196,335.27	203,314.88	153,306.99	125,216.22	181,686.17	184,595.86	220,797.61	194,600.03	185,118.19	177,732.46
PRIOR YEAR	205,228.86	277,526.42	220,912.09	184,614.18	169,994.29	126,169.03	160,165.44	165,377.45	191,087.91	192,633.67	146,163.13	163,927.89
INCREASE/(DECREASE)	2,000.61	(16,118.18)	(24,576.82)	18,700.70	(16,687.30)	(972.81)	21,520.73	19,218.41	29,709.70	1,966.36	38,955.06	13,804.57
142117												
ACCTS REC-CYCLE 17 (BILLED ON 17TH)												
TEST YEAR	259,144.76	274,052.28	232,071.48	230,510.95	216,505.92	170,393.71	254,831.33	282,024.92	262,489.80	252,449.39	232,201.94	221,243.28
PRIOR YEAR	218,796.90	304,376.78	232,368.08	212,791.58	236,304.18	185,864.88	196,665.73	206,031.27	228,738.63	288,247.49	237,408.43	226,033.46
INCREASE/(DECREASE)	40,347.86	(30,324.50)	(296.60)	17,719.37	(21,798.26)	(15,471.17)	58,165.60	75,993.65	33,751.17	(35,798.10)	(5,206.49)	(4,790.18)
142120												
ACCTS REC-CYCLE 20 (BILLED ON 20TH)												
TEST YEAR	323,057.15	375,504.54	294,904.04	279,167.31	218,766.42	207,859.36	292,944.61	292,331.55	329,943.90	298,474.90	266,913.77	276,080.80
PRIOR YEAR	282,001.67	349,294.96	280,139.89	245,734.06	242,276.28	215,718.90	256,633.44	251,864.00	253,160.65	275,154.91	219,136.20	267,493.04
INCREASE/(DECREASE)	41,055.48	26,209.58	14,764.15	33,433.25	(23,509.86)	(7,859.54)	36,311.17	40,467.55	76,783.25	23,319.99	47,777.57	8,587.76

Kemezis Corp.
Case No. 2005-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December
142121												
ACCTS REC-CYCLE 21 (BILLED ON 21TH)												
TEST YEAR	290,286.07	300,366.83	258,634.71	259,936.16	185,228.53	169,384.76	218,163.44	237,155.68	273,568.23	222,201.64	190,809.67	238,091.53
PRIOR YEAR	274,984.19	286,139.61	269,761.94	228,956.56	204,880.89	177,794.44	190,029.90	191,655.26	200,919.98	217,807.65	195,184.11	240,362.64
INCREASE/(DECREASE)	15,301.88	14,227.22	(11,127.23)	30,979.60	(19,652.16)	(8,409.68)	28,134.54	45,490.42	72,648.25	4,393.99	(4,374.44)	(2,271.11)
142124												
ACCTS REC-CYCLE 24 (BILLED ON 24TH)												
TEST YEAR	576,452.68	584,861.84	526,880.28	512,915.58	458,647.67	421,226.79	530,376.88	568,939.19	539,914.07	514,411.83	442,105.84	514,584.15
PRIOR YEAR	526,574.86	584,980.08	525,435.43	441,146.26	418,803.01	465,160.88	469,011.20	462,310.90	487,534.69	485,511.83	438,484.85	477,370.62
INCREASE/(DECREASE)	49,877.82	(118.24)	1,444.85	71,769.32	39,844.66	(43,934.09)	61,365.68	106,628.29	52,379.38	28,900.00	3,620.99	37,213.53
142127												
ACCTS REC-CYCLE 27 (BILLED ON 27TH)												
TEST YEAR	540,600.61	556,976.73	506,947.97	432,920.21	361,640.45	365,665.84	448,437.79	450,285.09	512,852.39	445,059.87	388,707.32	462,765.82
PRIOR YEAR	504,410.22	556,545.27	504,812.49	387,025.85	349,806.87	375,873.67	399,509.54	392,249.28	391,739.78	388,335.06	335,173.71	417,384.61
INCREASE/(DECREASE)	36,190.39	431.46	2,135.48	45,894.36	11,833.58	(10,207.83)	48,928.25	58,035.81	121,112.61	56,724.81	53,533.61	45,371.21
142130												
CONSUMER AIR ELECTRIC CYCLE 3												
TEST YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142140												
CONSUMER AIR ELECTRIC CYCLE 4												
TEST YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142145												
CONSUMER AIR-LANDFILL FEES												
TEST YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR	(131.00)	(131.00)	(131.00)	0.00	(50.71)	(50.71)	(50.71)	(50.71)	(50.71)	(50.71)	(50.71)	0.00
INCREASE/(DECREASE)	131.00	131.00	131.00	0.00	50.71	50.71	50.71	50.71	50.71	50.71	50.71	0.00
142150												
CONSUMER AIR ELECTRIC DISCONNECT												
TEST YEAR	284,054.07	310,161.17	313,372.20	329,681.07	349,531.54	374,055.10	393,040.50	410,766.96	426,839.57	249,746.09	270,206.48	288,467.09
PRIOR YEAR	298,732.76	302,367.82	303,084.44	313,553.15	339,967.05	372,073.16	414,955.54	423,593.44	214,025.87	233,273.64	257,892.46	272,777.13
INCREASE/(DECREASE)	(14,678.69)	7,793.35	10,287.76	16,147.92	9,564.49	1,997.94	(21,895.04)	(12,831.48)	212,813.70	16,467.45	12,314.02	15,689.96
142155												
ACCOUNTS REC-CLEARING ACCT-PAYMENTS												
TEST YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142160												
ACC-REC COMMONWEALTH ALUMINUM												
TEST YEAR	505,823.16	998,953.99	499,881.99	467,846.15	477,140.69	449,000.69	488,253.17	463,331.45	465,226.88	941,923.74	471,136.38	435,910.68
PRIOR YEAR	509,076.02	489,156.43	518,142.71	480,620.55	494,003.90	500,179.15	480,149.25	464,798.05	516,986.89	508,473.36	489,880.35	483,023.00
INCREASE/(DECREASE)	(3,252.86)	509,797.56	(18,260.72)	(12,775.40)	(16,863.21)	(51,178.46)	8,103.92	(1,466.60)	(51,770.01)	433,450.38	(18,743.97)	(47,112.32)

Keneagy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title		January	February	March	April	May	June	July	August	September	October	November	December
142165 ACC-REC HOPKINS CO COAL													
TEST YEAR	12/31/2005	8,863.93	3,842.08	3,730.36	3,374.01	3,146.48	2,900.77	2,974.24	2,993.36	2,874.78	3,223.12	6,673.47	8,107.85
PRIOR YEAR	12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,065.34	5,348.65	4,418.71
INCREASE/(DECREASE)		8,863.93	3,842.08	3,730.36	3,374.01	3,146.48	2,900.77	2,974.24	2,993.36	2,874.78	2,157.78	1,324.82	3,689.14
142170 ACC-REC WILLAMETTE													
TEST YEAR	12/31/2005	510,264.29	539,556.31	554,556.93	835,994.56	770,918.20	699,590.49	712,875.54	661,467.11	624,762.24	608,857.07	621,355.58	582,030.01
PRIOR YEAR	12/31/2004	567,782.59	530,419.04	574,138.05	689,336.58	812,112.25	617,331.33	652,841.75	661,365.68	628,784.20	584,164.54	557,735.25	530,616.69
INCREASE/(DECREASE)		(57,518.30)	9,137.27	(19,581.12)	146,657.98	(41,194.05)	82,259.16	60,033.79	101.43	(4,021.96)	24,692.53	63,620.33	51,413.32
142171 ACC-REC DYSON CREEK MINE													
TEST YEAR	12/31/2005	53,615.01	49,922.83	47,952.76	17,479.09	24,067.65	17,571.23	17,629.86	17,466.07	24,463.22	17,475.07	17,583.97	20,411.21
PRIOR YEAR	12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49,011.58	52,129.00
INCREASE/(DECREASE)		53,615.01	49,922.83	47,952.76	17,479.09	24,067.65	17,571.23	17,629.86	17,466.07	24,463.22	17,475.07	(31,427.61)	(31,717.79)
142175 ACC-REC ALCAN													
TEST YEAR	12/31/2005	7,034,824.57	6,321,382.62	7,003,476.12	6,768,062.20	7,095,833.27	7,203,528.18	7,661,741.98	8,221,199.36	7,014,528.18	7,215,892.33	6,707,454.49	7,690,225.52
PRIOR YEAR	12/31/2004	7,042,729.20	6,405,542.79	6,991,416.77	6,676,889.15	6,982,887.46	6,828,016.27	6,952,727.13	6,946,499.98	6,740,327.96	6,953,619.88	6,680,290.26	6,942,030.41
INCREASE/(DECREASE)		(7,904.63)	(84,160.17)	12,059.35	91,173.05	112,945.81	375,511.91	709,014.85	1,274,699.38	274,200.22	262,272.45	27,164.23	748,195.11
142180 ACC-REC CENTURY													
TEST YEAR	12/31/2005	7,090,622.20	6,481,631.41	7,184,038.27	6,906,266.41	7,160,607.24	7,046,487.19	7,044,627.58	6,988,936.89	6,778,264.03	7,139,038.72	6,825,398.47	7,512,071.39
PRIOR YEAR	12/31/2004	8,851,456.17	6,618,895.54	7,050,023.08	6,848,411.10	7,142,519.89	6,812,271.53	7,014,790.81	7,088,565.67	6,834,449.76	7,026,144.50	6,872,777.18	7,083,204.80
INCREASE/(DECREASE)		(1,760,833.97)	(137,264.13)	134,015.19	57,855.31	18,087.35	234,215.66	29,836.77	(99,628.78)	(56,185.73)	112,894.22	(47,378.71)	428,866.59
142181 ACCT REC-ACCURIDE													
TEST YEAR	12/31/2005	115,080.11	111,832.88	120,461.48	114,530.41	120,271.39	122,737.82	111,644.58	120,833.12	118,586.55	115,753.97	107,293.52	104,457.03
PRIOR YEAR	12/31/2004	105,110.08	93,512.98	116,239.26	115,139.74	121,053.38	125,087.21	113,768.06	123,418.43	122,529.40	108,473.04	115,624.69	105,174.67
INCREASE/(DECREASE)		9,970.03	18,319.90	4,222.22	(609.33)	(781.99)	(2,349.39)	(2,123.48)	(2,585.31)	(3,942.85)	7,280.93	(8,331.17)	(717.64)
142182 ACCT REC-AMERICAN ENGINEERING													
TEST YEAR	12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR	12/31/2004	61,193.06	59,025.87	58,977.37	57,378.94	57,673.72	56,968.21	56,048.54	58,196.43	101,269.01	51,088.34	0.00	0.00
INCREASE/(DECREASE)		(61,193.06)	(59,025.87)	(58,977.37)	(57,378.94)	(57,673.72)	(56,968.21)	(56,048.54)	(58,196.43)	(101,269.01)	(51,088.34)	0.00	0.00
142183 ACCT REC-BRECKENRIDGE(PEABODY)													
TEST YEAR	12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR	12/31/2004	15,360.20	13,886.20	8,857.03	7,409.53	6,681.53	6,530.76	6,617.28	6,623.54	6,597.32	0.00	0.00	0.00
INCREASE/(DECREASE)		(15,360.20)	(13,886.20)	(8,857.03)	(7,409.53)	(6,681.53)	(6,530.76)	(6,617.28)	(6,623.54)	(6,597.32)	0.00	0.00	0.00
142184 ACCT REC-ALLIED RESOURCES													
TEST YEAR	12/31/2005	14,852.29	12,931.77	12,010.93	13,615.30	13,196.97	11,475.98	39,789.47	47,436.10	54,123.99	59,575.12	69,626.00	79,097.05
PRIOR YEAR	12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,303.64	8,825.49	9,960.71	11,415.46
INCREASE/(DECREASE)		14,852.29	12,931.77	12,010.93	13,615.30	13,196.97	11,475.98	39,789.47	47,436.10	45,820.35	50,749.63	59,665.29	67,681.59

Page 18 of 48

Item 10

Kerr-McGee Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December
142185 ACCT REC-CR MINING												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	1,524.68	1,524.68	1,524.68	1,524.68	1,524.68	1,524.68	1,524.68	1,524.68	1,524.68	1,524.68	1,524.68	0.00
INCREASE/(DECREASE)	(1,524.68)	(1,524.68)	(1,524.68)	(1,524.68)	(1,524.68)	(1,524.68)	(1,524.68)	(1,524.68)	(1,524.68)	(1,524.68)	(1,524.68)	0.00
142186 ACCT REC-DOTIKI												
TEST YEAR 12/31/2005	17,568.49	16,337.97	17,274.21	16,766.09	17,019.47	16,661.43	16,865.88	16,460.77	16,095.43	16,280.22	16,022.93	16,591.55
PRIOR YEAR 12/31/2004	12,588.74	11,930.32	12,614.91	12,115.99	16,273.56	16,616.64	16,926.39	16,916.40	33,414.52	16,851.68	16,733.22	17,290.06
INCREASE/(DECREASE)	4,979.75	4,407.65	4,659.30	4,650.10	745.91	44.79	(60.51)	(455.63)	(17,319.09)	(571.46)	(710.29)	(698.51)
142187 ACCT REC-TYSON												
TEST YEAR 12/31/2005	201,273.99	197,216.19	226,044.83	217,509.32	225,185.68	241,543.18	216,758.71	232,810.80	213,422.79	212,464.39	202,403.44	190,261.78
PRIOR YEAR 12/31/2004	190,985.08	184,689.66	194,744.65	199,281.92	217,424.33	220,765.62	231,565.74	225,965.57	229,700.04	225,073.81	213,253.35	202,332.81
INCREASE/(DECREASE)	10,288.91	12,526.53	31,300.18	18,227.40	7,761.35	20,777.56	(14,807.03)	6,845.23	(16,277.25)	(12,609.42)	(10,849.91)	(12,071.03)
142188 ACCT REC-KBI ALLOYS												
TEST YEAR 12/31/2005	36,822.08	37,878.74	37,412.83	31,288.69	32,856.32	28,070.86	28,334.80	26,468.57	29,631.24	28,524.10	29,974.65	31,658.49
PRIOR YEAR 12/31/2004	38,252.15	32,961.88	33,161.29	33,573.63	34,941.53	30,234.95	31,896.90	37,739.25	34,395.25	31,754.38	30,046.62	32,003.09
INCREASE/(DECREASE)	(1,430.07)	4,916.86	4,251.54	(2,284.94)	(2,085.21)	(2,164.09)	(3,562.10)	(11,270.68)	(4,764.01)	(3,230.28)	(71.97)	(344.60)
142189 ACCT REC-LODESTAR												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142190 ACC-REC ALCOA AUTO CASTINGS												
TEST YEAR 12/31/2005	71,330.42	61,960.68	64,187.21	0.00	58,314.63	66,754.80	72,798.19	73,644.26	69,165.60	73,934.92	76,492.80	76,267.13
PRIOR YEAR 12/31/2004	115,350.44	228,708.04	230,285.78	228,245.33	222,899.19	112,002.08	106,581.93	102,018.81	94,871.06	93,388.12	84,008.45	79,484.59
INCREASE/(DECREASE)	(44,020.02)	(166,747.36)	(166,098.57)	(228,245.33)	(164,384.56)	(45,247.28)	(33,783.74)	(28,374.55)	(25,705.46)	(19,453.20)	(7,515.65)	(3,217.46)
142191 ACCT REC-KMMC L L C												
TEST YEAR 12/31/2005	66,768.98	64,246.21	69,871.91	64,558.54	55,906.31	56,854.72	60,722.78	61,463.91	64,463.13	66,911.83	68,842.08	66,376.31
PRIOR YEAR 12/31/2004	56,633.64	54,929.98	60,839.25	62,701.49	54,016.34	53,922.08	46,836.93	52,369.35	56,326.18	58,115.52	58,054.98	59,285.66
INCREASE/(DECREASE)	10,135.34	9,316.23	9,032.66	1,857.05	1,889.97	2,932.64	13,885.85	9,094.56	8,136.95	8,796.31	10,787.10	7,090.65
142192 ACCT REC-PATRIOT COAL												
TEST YEAR 12/31/2005	89,952.67	86,238.50	88,883.23	90,458.66	82,665.83	73,584.96	74,240.57	80,457.36	79,547.70	79,641.05	80,766.20	84,631.84
PRIOR YEAR 12/31/2004	87,347.81	85,363.99	86,454.39	82,981.89	76,189.54	71,442.03	79,212.57	85,408.63	80,894.05	81,517.22	84,428.37	86,554.54
INCREASE/(DECREASE)	2,604.86	874.51	2,428.84	7,476.77	6,476.29	2,142.93	(4,972.00)	(4,951.27)	(1,346.35)	(1,876.17)	(3,662.17)	(1,922.70)
142193 ACCT REC-CARDINAL RIVER RESOURCES												
TEST YEAR 12/31/2005	2,320.93	4,011.53	4,096.89	(1,024.97)	8,165.02	6,540.12	7,187.94	8,011.04	15,453.62	8,690.68	8,216.84	8,871.03
PRIOR YEAR 12/31/2004	20,250.45	19,267.35	14,524.97	11,736.86	12,589.65	5,965.83	12,155.87	12,687.15	6,992.08	6,384.23	2,243.89	2,249.40
INCREASE/(DECREASE)	(17,929.52)	(15,255.82)	(10,428.08)	(12,761.83)	(4,424.63)	574.29	(4,967.93)	(4,676.11)	8,461.54	2,306.45	5,972.95	6,621.63

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December
142194 ACC-REC ARVIN ROLL COATER												
TEST YEAR 12/31/2005	64,824.45	65,482.50	65,142.53	66,576.58	61,500.46	66,808.69	66,624.93	72,841.49	67,110.41	64,964.99	62,834.51	58,975.77
PRIOR YEAR 12/31/2004	68,915.71	72,117.97	70,787.32	67,748.40	68,316.65	71,484.30	67,650.84	70,013.72	81,565.98	62,982.27	63,738.57	59,527.79
INCREASE/(DECREASE)	(4,091.26)	(6,635.47)	(5,644.79)	(1,171.82)	(6,816.19)	(4,675.61)	(1,025.91)	2,827.77	(14,455.57)	1,982.72	(904.06)	(652.02)
142195 ACC-REC KIMBERLY CLARK												
TEST YEAR 12/31/2005	715,190.07	697,727.10	729,757.44	717,729.05	709,283.89	722,685.79	733,472.68	714,106.14	712,512.24	715,131.25	1,401,640.66	707,312.39
PRIOR YEAR 12/31/2004	701,687.93	686,936.10	724,126.63	683,774.56	725,890.43	716,646.77	724,593.55	732,859.09	717,182.75	720,992.59	704,752.98	716,343.60
INCREASE/(DECREASE)	13,502.14	10,791.00	5,630.81	33,954.49	(16,606.54)	6,039.02	8,879.13	(18,752.95)	(4,670.51)	(5,861.34)	696,887.68	(9,031.21)
142196 ACC-REC OHIO COUNTY COAL												
TEST YEAR 12/31/2005	35,900.08	37,563.75	41,192.09	40,809.74	38,903.36	31,716.16	35,335.94	38,684.87	40,740.24	43,107.39	41,507.76	43,341.02
PRIOR YEAR 12/31/2004	34,150.92	35,675.04	35,737.31	36,184.13	34,420.11	33,838.33	33,898.55	37,631.09	37,027.18	34,803.50	34,390.21	35,001.75
INCREASE/(DECREASE)	1,749.16	1,888.71	5,454.78	4,625.61	4,483.25	(2,122.17)	1,437.39	1,053.78	3,713.06	8,303.89	7,117.55	8,339.27
142197 ACCT REC-SMITH COAL												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	10,637.94	10,637.94	10,637.94	10,637.94	10,637.94	10,637.94	10,637.94	10,637.94	10,637.94	10,637.94	10,637.94	10,637.94
INCREASE/(DECREASE)	(10,637.94)	(10,637.94)	(10,637.94)	(10,637.94)	(10,637.94)	(10,637.94)	(10,637.94)	(10,637.94)	(10,637.94)	(10,637.94)	(10,637.94)	0.00
142198 ACCT REC-VALLEY GRAIN												
TEST YEAR 12/31/2005	35,502.58	33,113.77	36,234.93	33,174.18	34,329.39	14,447.27	37,217.39	37,474.90	36,017.40	37,751.66	34,332.11	35,702.64
PRIOR YEAR 12/31/2004	37,451.34	34,076.17	35,455.79	33,400.87	33,110.32	35,076.53	28,768.48	24,218.68	27,327.29	39,393.39	46,825.63	36,062.80
INCREASE/(DECREASE)	(1,948.76)	(962.40)	779.14	(226.69)	1,219.07	(20,629.26)	8,448.91	13,256.22	8,690.11	(1,641.73)	(12,493.52)	(360.16)
142199 A/REC-STEAMPORT												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	2,279.39	3,530.98	3,890.91	3,967.90	7,818.01	3,851.40	6,632.77	7,993.60	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	(2,279.39)	(3,530.98)	(3,890.91)	(3,967.90)	(7,818.01)	(3,851.40)	(6,632.77)	(7,993.60)	0.00	0.00	0.00	0.00
142200 CUSTOMER ACCOUNTS RECEIVABLE												
TEST YEAR 12/31/2005	688,433.12	633,585.05	707,529.15	674,101.72	672,751.89	698,296.33	682,799.19	682,720.55	741,727.25	738,529.26	739,526.26	710,890.18
PRIOR YEAR 12/31/2004	202,076.54	203,686.05	272,412.62	231,863.80	294,105.73	621,537.79	813,947.50	812,948.16	829,413.78	766,072.34	782,486.11	637,021.35
INCREASE/(DECREASE)	486,356.58	429,899.00	435,116.53	442,237.92	378,646.16	76,758.54	(131,148.31)	(130,227.61)	(87,686.53)	(27,543.08)	(42,959.85)	73,868.83
142210 CONSUMER A/R RETURNED CHECKS												
TEST YEAR 12/31/2005	304.00	304.00	204.00	304.00	264.00	304.00	304.00	304.00	304.00	304.00	304.00	(707.83)
PRIOR YEAR 12/31/2004	304.00	304.00	304.00	304.00	369.00	304.00	232.58	314.37	376.35	(36.40)	(36.40)	304.00
INCREASE/(DECREASE)	0.00	0.00	(100.00)	0.00	(105.00)	0.00	71.42	(10.37)	(72.35)	340.40	340.40	(1,011.83)
142220 A/R - INSURANCE												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Kentucky Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December
142240												
ACCTS REC-HOME SECURITY MONITORING												
TEST YEAR 12/31/2005	(29.95)	(29.95)	(29.95)	(29.95)	(29.95)	(29.95)	(29.95)	(29.95)	(29.95)	(29.95)	(29.95)	0.00
PRIOR YEAR 12/31/2004	49.85	119.70	29.90	99.75	159.65	94.65	54.75	84.70	(74.95)	(29.95)	(29.95)	(29.95)
INCREASE/(DECREASE)	(79.80)	(149.65)	(59.85)	(129.70)	(189.60)	(124.60)	(84.70)	(114.65)	45.00	0.00	0.00	29.95
142250												
A/R-SURGE PROTECTION PROGRAM												
TEST YEAR 12/31/2005	540.00	660.00	505.00	515.00	565.00	510.00	580.00	475.00	450.00	500.00	520.00	490.00
PRIOR YEAR 12/31/2004	490.00	458.91	415.00	430.00	495.00	520.00	510.00	510.00	540.00	555.00	550.00	620.00
INCREASE/(DECREASE)	50.00	201.09	90.00	85.00	70.00	(10.00)	70.00	(35.00)	(90.00)	(55.00)	(30.00)	(130.00)
142270												
ACCTS REC-POINT-TO-POINT FIBER SERV												
TEST YEAR 12/31/2005	(72.52)	(82.77)	(93.53)	111.47	(108.78)	(119.54)	(119.54)	70.21	(134.79)	(134.79)	(237.29)	0.00
PRIOR YEAR 12/31/2004	216.30	(21.07)	183.93	183.93	0.00	0.00	(10.25)	(21.01)	(21.01)	396.74	(57.27)	370.73
INCREASE/(DECREASE)	(288.82)	(61.70)	(277.46)	(72.46)	(108.78)	(119.54)	(109.29)	91.22	(113.78)	(531.53)	(180.02)	(370.73)
142280												
CUSTOMER ACCTS REC-KELLY & WLLMORE												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142290												
ACCTS REC-WIRELESS ISP												
TEST YEAR 12/31/2005	4,288.64	(182.02)	(430.92)	(158.67)	(144.02)	(318.53)	(376.63)	(274.87)	(390.14)	(363.59)	(446.40)	445.54
PRIOR YEAR 12/31/2004	203.95	(124.50)	(121.69)	488.44	1,596.31	1,923.86	2,292.61	2,464.71	3,191.51	3,727.71	3,374.95	3,908.00
INCREASE/(DECREASE)	4,084.69	(57.52)	(309.23)	(647.11)	(1,740.33)	(2,242.39)	(2,669.24)	(2,739.58)	(3,581.65)	(4,091.30)	(3,821.35)	(3,462.46)
143000												
ACCOUNTS RECEIVABLE - EMPLOYEES												
TEST YEAR 12/31/2005	594.66	2,859.58	863.91	1,338.39	1,330.57	1,932.27	2,200.22	2,387.19	1,876.61	1,148.17	914.09	2,081.34
PRIOR YEAR 12/31/2004	868.25	814.54	1,191.03	2,467.69	1,729.90	770.00	1,649.84	882.34	1,961.24	1,890.30	2,076.24	2,674.03
INCREASE/(DECREASE)	(273.59)	2,045.04	(327.12)	(1,129.30)	(399.33)	1,162.27	550.38	1,504.85	(84.63)	(742.13)	(1,162.15)	(592.69)
143100												
ACCOUNTS RECEIVABLE - OTHER												
TEST YEAR 12/31/2005	117,134.99	130,255.62	50,478.20	69,792.92	74,860.24	94,578.02	107,233.10	127,706.04	126,472.08	148,926.71	164,293.68	305,601.90
PRIOR YEAR 12/31/2004	91,187.13	95,399.12	41,889.49	52,755.24	60,888.25	63,443.62	78,271.67	87,356.74	94,605.57	99,852.15	113,318.62	111,560.83
INCREASE/(DECREASE)	25,947.86	34,856.50	8,588.71	17,037.68	13,971.99	31,134.40	28,961.43	40,349.30	31,866.51	49,074.56	50,975.06	194,041.07
143300												
OTHER A/R-EMPLOYEE CONTRIBUTIONS												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	1,372.29	2,538.54	2,938.80	2,938.80	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	(1,372.29)	(2,538.54)	(2,938.80)	(2,938.80)	0.00	0.00	0.00	0.00
143400												
OTHER A/R-EMPLOYEE CONTRIBUTIONS												
TEST YEAR 12/31/2005	(1,543.44)	(1,243.44)	(1,143.44)	(1,143.44)	(943.44)	(1,131.44)	(1,325.44)	(1,519.44)	(1,419.44)	(1,119.44)	(1,119.44)	(1,119.44)
PRIOR YEAR 12/31/2004	(1,057.44)	(857.44)	(951.44)	(1,145.44)	(1,243.44)	(1,343.44)	(1,543.44)	(1,643.44)	(1,643.44)	(1,543.44)	(1,543.44)	(1,543.44)
INCREASE/(DECREASE)	(486.00)	(386.00)	(192.00)	2.00	300.00	212.00	218.00	124.00	224.00	424.00	424.00	424.00

Kern County Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December
143500 ACCTS REC-LABOR-TOWER ATTACHMENTS												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143600 ACCTS REC-CUSTOMER BILLINGS												
TEST YEAR 12/31/2005	55,151.82	59,761.91	59,403.89	0.00	0.00	0.00	54,423.65	64,973.99	242,665.51	310,210.70	130,250.62	169,207.93
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	7,319.16	0.00	131,183.21	199,074.37	41,694.05	38,311.08
INCREASE/(DECREASE)	55,151.82	59,761.91	59,403.89	0.00	0.00	0.00	47,104.49	64,973.99	111,482.30	111,136.33	88,556.57	130,896.85
143.700 ACCTS REC-SOLOMON OIL SPILL												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	821.08	(61.43)	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,247.91)	(1,247.91)	(1,452.20)	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,068.99	1,186.48	1,452.20	0.00
144100 ACC PROV-UNCOLL ACCTS-BANKRUPTCY												
TEST YEAR 12/31/2005	(1,440,776.80)	(1,440,677.29)	(1,439,102.21)	(1,439,937.56)	(1,445,941.53)	(1,444,596.50)	(1,443,072.59)	(1,442,782.74)	(1,439,848.40)	(1,420,661.75)	(1,420,803.34)	(1,421,054.62)
PRIOR YEAR 12/31/2004	(1,482,157.39)	(1,500,377.57)	(1,525,992.94)	(1,550,013.80)	(1,466,155.69)	(1,463,945.08)	(1,463,465.64)	(1,463,255.42)	(1,454,297.27)	(1,453,559.66)	(1,452,918.35)	(1,440,646.21)
INCREASE/(DECREASE)	41,380.59	59,700.28	86,890.73	110,076.24	20,214.16	19,348.58	20,393.05	20,472.68	14,448.87	32,897.91	32,115.01	19,591.59
144101 UNCLAIMED CONSUMER DEPOSITS												
TEST YEAR 12/31/2005	(5,126.18)	(5,126.18)	(5,126.18)	(5,126.18)	(5,126.18)	(5,126.18)	(5,126.18)	(5,126.18)	(5,126.18)	(5,126.18)	(5,126.18)	(5,126.18)
PRIOR YEAR 12/31/2004	(5,126.18)	(5,126.18)	(5,126.18)	(5,126.18)	(5,126.18)	(5,126.18)	(5,126.18)	(5,126.18)	(5,126.18)	(5,126.18)	(5,126.18)	(5,126.18)
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
144102 UNCLAIMED CONSUMER ADVANCE PAYMENTS												
TEST YEAR 12/31/2005	(29,872.49)	(30,100.31)	(30,100.31)	(30,127.29)	(30,127.29)	(29,663.29)	(29,671.67)	(29,934.70)	(29,934.70)	(29,934.70)	(30,105.57)	(30,250.39)
PRIOR YEAR 12/31/2004	(27,388.68)	(27,325.30)	(27,413.04)	(27,517.76)	(27,517.76)	(27,824.94)	(27,921.06)	(28,011.77)	(29,436.35)	(29,414.23)	(29,834.20)	(30,057.27)
INCREASE/(DECREASE)	(2,483.81)	(2,775.01)	(2,687.27)	(2,609.53)	(2,609.53)	(1,838.35)	(1,750.61)	(1,922.93)	(498.35)	(520.47)	(271.37)	(193.12)
144110 ACC PROVISION UNCOLL CONS ACCTS												
TEST YEAR 12/31/2005	1,162,722.39	1,158,669.26	1,153,000.30	1,145,918.64	1,104,340.20	1,100,076.56	1,095,393.57	1,091,276.20	1,086,303.37	1,253,717.93	1,250,402.45	1,247,946.09
PRIOR YEAR 12/31/2004	1,026,570.19	1,020,474.56	1,013,068.22	982,936.97	979,654.54	974,143.36	969,338.79	965,959.82	1,175,322.77	1,171,012.92	1,168,352.42	1,164,721.06
INCREASE/(DECREASE)	136,152.20	138,194.70	139,932.08	162,981.67	124,685.66	125,933.20	126,054.78	125,316.38	(89,019.40)	82,705.01	82,050.03	83,225.03
144111 ACC. PROV. FOR UNCOLL.-COLLECT FEES												
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
146000 A/R BIG RIVERS ELECTRIC CORP												
TEST YEAR 12/31/2005	59,744.16	67,042.71	52,067.28	60,138.14	21,092.35	28,671.36	39,056.18	46,483.32	35,808.18	41,296.11	51,353.46	50,007.40
PRIOR YEAR 12/31/2004	124,573.55	156,676.06	92,156.72	117,921.77	150,195.92	90,069.63	169,826.58	268,938.57	285,696.64	291,989.24	42,248.77	51,241.75
INCREASE/(DECREASE)	(64,829.39)	(89,633.35)	(40,089.44)	(57,783.63)	(129,103.57)	(61,398.27)	(130,770.40)	(222,455.25)	(249,888.46)	(250,693.13)	9,104.69	(1,234.35)

Kerron Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December
154000												
MATERIAL-SUPPLIES-ELECTRIC												
TEST YEAR 12/31/2005	1,234,833.33	1,165,601.03	1,205,073.44	1,205,488.05	1,159,825.36	1,182,164.50	1,122,133.79	1,097,119.76	1,147,104.38	1,114,491.96	1,104,901.66	1,213,012.89
PRIOR YEAR 12/31/2004	1,043,961.66	1,100,812.36	1,130,698.88	1,172,125.26	1,301,767.95	1,265,086.86	1,296,713.49	1,310,903.80	1,316,095.09	1,229,182.60	1,258,401.02	1,290,900.81
INCREASE/(DECREASE)	190,871.67	64,788.67	74,374.56	33,362.79	(141,942.59)	(82,922.36)	(174,579.70)	(213,784.04)	(168,990.71)	(114,690.64)	(153,499.36)	(77,887.92)
154010												
INVENTORY-COPPER WIRE												
TEST YEAR 12/31/2005	14,799.17	10,001.23	10,270.80	14,257.87	10,229.21	16,434.98	22,249.35	9,158.84	12,475.37	16,198.34	32,576.28	10,869.61
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,713.70	9,563.01
INCREASE/(DECREASE)	10,001.23	10,270.80	10,270.80	14,257.87	10,229.21	16,434.98	22,249.35	9,158.84	12,475.37	16,198.34	17,862.58	1,306.60
154100												
SPARE SUBSTATION EQUIPMENT												
TEST YEAR 12/31/2005	351,122.42	351,122.42	351,010.53	475,033.06	325,163.06	341,023.36	406,383.36	406,383.36	426,657.36	436,794.36	436,794.36	441,727.78
PRIOR YEAR 12/31/2004	537,678.20	527,693.88	527,693.88	527,805.77	546,427.62	546,427.62	356,693.52	352,663.26	352,663.26	352,221.93	374,079.93	367,044.65
INCREASE/(DECREASE)	(186,555.78)	(176,683.35)	(52,660.82)	(202,642.71)	(205,404.26)	(205,404.26)	49,689.84	53,720.10	73,994.10	84,572.43	62,714.43	74,683.13
154200												
GARAGE INVENTORY ACCOUNT												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	(27.00)	0.00	3,008.65	0.00	0.00	0.00	0.00	0.00	0.00	5,099.20
INCREASE/(DECREASE)	0.00	0.00	27.00	0.00	(3,008.65)	0.00	0.00	0.00	0.00	0.00	0.00	(5,099.20)
155000												
MATERIALS FOR GT SYSTEMS												
TEST YEAR 12/31/2005	47,304.84	45,794.73	39,287.30	50,300.03	45,816.80	37,999.32	39,078.85	33,094.59	44,547.13	36,053.64	42,404.34	40,074.76
PRIOR YEAR 12/31/2004	55,176.34	61,105.56	57,762.24	60,541.85	63,856.97	60,641.30	58,562.41	55,246.14	46,273.75	52,222.38	48,138.89	44,440.51
INCREASE/(DECREASE)	(7,871.50)	(15,310.83)	(18,474.94)	(10,241.82)	(18,040.17)	(22,641.98)	(19,483.56)	(22,151.55)	(1,726.62)	(16,168.74)	(5,734.55)	(4,365.75)
155200												
INVENTORY-SURGE PROTECTORS												
TEST YEAR 12/31/2005	2,173.55	2,173.55	2,173.55	2,173.55	2,173.55	2,173.55	2,173.55	2,173.55	2,173.55	2,173.55	2,173.55	1,249.35
PRIOR YEAR 12/31/2004	2,250.55	2,250.55	2,250.55	2,250.55	2,250.55	3,199.33	3,199.33	2,440.29	2,173.55	2,173.55	2,173.55	2,173.55
INCREASE/(DECREASE)	(77.00)	(77.00)	(77.00)	(77.00)	(77.00)	(1,025.78)	(1,025.78)	(266.74)	0.00	0.00	0.00	(924.20)
156000												
OTHER MATERIALS AND SUPPLIES												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
163000												
STORES EXPENSE - UNDISTRIBUTED												
TEST YEAR 12/31/2005	6,129.75	5,723.28	8,585.30	7,567.70	1,915.52	6,428.16	7,528.05	6,500.69	4,443.48	1,873.80	7,339.56	0.00
PRIOR YEAR 12/31/2004	6,903.19	6,367.26	7,989.06	7,253.44	1,511.16	6,893.28	7,486.63	8,174.95	8,453.66	3,084.37	9,294.14	0.00
INCREASE/(DECREASE)	(773.44)	(643.98)	596.24	314.26	404.36	(465.12)	41.42	(1,674.26)	(4,010.18)	(1,210.57)	(1,954.58)	0.00
163100												
STORES CLEARING - SPREAD ITEMS												
TEST YEAR 12/31/2005	36,444.96	35,476.56	39,198.93	34,393.57	38,156.81	39,907.32	37,824.84	28,476.42	33,475.79	29,018.16	29,018.16	40,203.30
PRIOR YEAR 12/31/2004	33,783.31	51,285.64	27,409.45	37,841.38	38,794.36	37,860.66	34,979.35	39,607.76	38,621.41	36,857.99	36,159.73	39,261.43
INCREASE/(DECREASE)	2,661.65	(15,809.08)	11,789.48	(3,447.81)	(637.55)	2,046.66	2,845.49	(11,131.34)	(5,145.62)	(7,839.83)	(7,141.57)	941.87

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December
165100												
PREPAYMENTS - INSURANCE												
TEST YEAR 12/31/2005	63,073.08	33,324.21	17,060.83	369,282.82	332,402.72	300,655.44	268,806.92	237,780.11	207,426.96	171,922.95	140,060.24	103,055.56
PRIOR YEAR 12/31/2004	170,106.66	127,320.89	98,012.57	426,984.74	319,080.12	279,527.87	246,351.57	215,125.90	183,794.75	146,840.53	115,697.81	93,134.60
INCREASE/(DECREASE)	(107,033.58)	(93,996.68)	(80,951.74)	(57,701.92)	13,322.60	21,127.57	22,455.35	22,654.21	23,632.21	25,082.42	24,362.43	9,920.96
165120												
PREPAID INSURANCE-WORKERS COMP												
TEST YEAR 12/31/2005	428,894.47	407,431.22	263,886.58	304,443.71	272,044.98	252,212.49	225,577.47	201,734.98	156,888.85	104,656.97	59,113.13	(5,028.67)
PRIOR YEAR 12/31/2004	417,057.17	383,314.67	350,459.31	317,021.32	261,521.51	259,969.67	219,324.16	184,480.99	150,150.57	97,220.33	63,777.18	455,045.06
INCREASE/(DECREASE)	11,837.30	24,116.55	(86,572.73)	(12,577.61)	10,523.47	(7,757.18)	6,253.31	17,253.99	6,738.28	7,436.64	(4,664.05)	(460,073.73)
165200												
PREPAYMENTS - OTHER												
TEST YEAR 12/31/2005	230,245.89	196,651.70	158,801.38	120,594.82	82,246.59	304,885.56	323,368.20	283,658.35	250,041.25	212,579.62	173,829.50	135,135.49
PRIOR YEAR 12/31/2004	226,990.16	184,283.63	149,077.48	110,545.73	122,865.28	80,775.32	355,902.22	312,370.73	268,833.78	226,696.90	183,197.08	139,182.84
INCREASE/(DECREASE)	3,255.73	12,368.07	9,723.90	10,049.09	(40,618.69)	224,110.24	(32,534.02)	(28,712.38)	(18,792.53)	(14,117.28)	(9,367.58)	(4,047.35)
165210												
PREPAYMENTS - PENSION TRUST FUND												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
165220												
PREPAYMENTS - EMPLOYEE INSURANCE												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
171000												
INTEREST DIVIDENDS RECEIVABLE												
TEST YEAR 12/31/2005	30,701.98	37,997.60	46,074.96	6,575.63	14,652.85	22,469.95	30,547.24	38,624.60	46,441.37	6,836.39	15,894.06	23,971.42
PRIOR YEAR 12/31/2004	31,772.70	39,328.88	47,406.27	7,605.67	17,159.76	23,710.66	31,194.44	39,271.80	46,205.17	6,730.60	14,547.36	22,624.72
INCREASE/(DECREASE)	(1,070.72)	(1,331.28)	(1,331.31)	(1,030.04)	(2,506.91)	(1,240.71)	(647.20)	(647.20)	236.20	105.79	1,346.70	1,346.70
171100												
ERC INTEREST RECEIVABLE												
TEST YEAR 12/31/2005	91.82	60.87	59.31	96.92	56.57	75.91	67.60	13.36	32.18	19.18	18.72	18.27
PRIOR YEAR 12/31/2004	6.29	52.11	5.58	32.25	31.46	4.49	4.12	92.85	139.65	48.77	27.03	93.24
INCREASE/(DECREASE)	85.53	8.76	53.73	64.67	25.11	71.42	63.48	(79.49)	(107.47)	(29.59)	(8.31)	(74.97)
173000												
ACCRUED UTILITY REVENUES												
TEST YEAR 12/31/2005	7,746,944.29	6,927,585.29	6,525,406.29	5,706,042.29	5,567,498.29	6,877,529.29	8,092,025.29	8,639,531.29	7,502,201.44	6,106,657.61	5,918,393.78	7,759,985.78
PRIOR YEAR 12/31/2004	7,174,407.34	6,886,248.34	5,586,770.34	4,913,664.34	5,436,192.34	6,349,259.34	6,910,817.34	6,840,638.34	6,585,696.34	5,379,804.34	5,416,593.34	7,213,438.29
INCREASE/(DECREASE)	572,536.95	41,336.95	938,635.95	792,377.95	131,305.95	528,269.95	1,181,207.95	1,798,892.95	916,505.10	726,853.27	501,800.44	546,547.49
182300												
OTHER REGULATORY ASSETS												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Page 24 of 48
Item 10

Kerco Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December
183100 LONG RANGE PLAN												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183200 WORK PLAN 2004-2006												
TEST YEAR 12/31/2005	60,331.36	57,708.25	55,085.14	52,462.03	49,838.92	47,215.81	44,592.70	41,969.59	39,346.48	36,723.37	34,100.26	31,477.15
PRIOR YEAR 12/31/2004	0.00	0.00	302.73	1,841.20	6,893.06	13,967.33	22,874.30	25,617.72	62,081.61	62,929.29	62,947.99	62,954.47
INCREASE/(DECREASE)	60,331.36	57,708.25	54,782.41	50,620.83	42,945.86	33,248.48	21,718.40	16,351.87	(22,735.13)	(26,205.92)	(28,847.73)	(31,477.32)
183500 WORK PLAN 2003-2004												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	35,949.29	32,681.18	29,413.07	26,144.96	22,876.85	19,608.74	16,340.63	29,782.26	9,804.41	6,536.30	3,268.19	0.00
INCREASE/(DECREASE)	(35,949.29)	(32,681.18)	(29,413.07)	(26,144.96)	(22,876.85)	(19,608.74)	(16,340.63)	(29,782.26)	(9,804.41)	(6,536.30)	(3,268.19)	0.00
184100 TRANSPORTATION EXPENSE CLEARING												
TEST YEAR 12/31/2005	11,683.16	4,908.61	6,045.58	(692.64)	13,101.33	10,552.72	1,870.00	780.23	(45,219.07)	10,706.56	4,628.70	0.00
PRIOR YEAR 12/31/2004	6,666.94	7,845.96	12,156.69	16,731.84	0.00	(13,177.89)	2,379.22	14,635.13	10,474.71	3,120.87	10,464.05	0.00
INCREASE/(DECREASE)	5,016.22	(2,937.35)	(6,111.11)	(17,424.48)	13,101.33	23,730.61	(509.22)	(13,854.90)	(55,693.78)	7,585.69	(5,835.35)	0.00
184403 GEN PLANT DEPRECIATION-CLEARING ACC												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	(0.01)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.00	118.77	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	(0.01)	(0.02)	0.00	0.00	0.00	0.00	(118.77)	0.00
184407 PROPERTY TAXES CLEARING ACCT												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	170.55	170.55	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	170.55	170.55	0.00
184408 PAYROLL TAXES-CLEARING ACCOUNT												
TEST YEAR 12/31/2005	(9,943.43)	(15,128.51)	(16,935.09)	(1,979.11)	(2,271.55)	(2,670.21)	(2,676.84)	(2,927.90)	(2,988.41)	(2,033.62)	(2,048.07)	0.00
PRIOR YEAR 12/31/2004	(8,708.73)	(13,602.18)	(15,708.19)	594.83	0.00	(160.47)	435.08	201.51	174.26	1,028.79	996.42	0.00
INCREASE/(DECREASE)	(1,234.70)	(1,526.33)	(1,226.90)	(2,573.94)	(2,271.55)	(2,509.74)	(3,111.92)	(3,129.41)	(3,162.67)	(3,062.41)	(3,044.49)	0.00
184409 PSC TAXES-CLEARING ACCOUNT												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184588 DISPATCH CENTER, MAIL PICKUP-CLEARING												
TEST YEAR 12/31/2005	4,684.88	6,416.51	6,525.01	7,940.87	(8,062.80)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	5,660.22	4,314.78	4,646.27	7,668.64	0.00	(26,526.91)	3,557.13	5,659.93	7,727.62	(706.87)	1,391.40	0.00
INCREASE/(DECREASE)	(975.34)	2,101.73	1,878.74	272.23	(8,062.80)	26,526.91	(3,557.13)	(5,659.93)	(7,727.62)	706.87	(1,391.40)	0.00

Kencor Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December
184903												
BILLING-CLEARING ACCOUNT												
TEST YEAR 12/31/2005	34,108.80	35,272.46	48,365.08	56,496.74	11,630.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	23,100.86	26,652.33	42,722.71	49,833.02	(0.01)	17,885.81	27,920.45	42,524.96	45,723.73	10,397.87	15,845.99	0.00
INCREASE/(DECREASE)	11,007.94	8,620.13	5,642.37	6,663.72	11,630.69	(17,885.81)	(27,920.45)	(42,524.96)	(45,723.73)	(10,397.87)	(15,845.99)	0.00
184910												
ADVERTISING-GENERAL CLEARING ACCT												
TEST YEAR 12/31/2005	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	(423.99)	0.01	0.01	0.01	0.01	0.00
INCREASE/(DECREASE)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	0.00	423.99	(0.01)	(0.01)	(0.01)	(0.01)	0.00
184912												
C&I PROGRAM-CLEARING ACCT												
TEST YEAR 12/31/2005	677.68	850.75	901.79	1,742.03	(2,383.58)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	653.69	991.18	1,057.19	1,390.09	0.00	299.72	787.63	853.57	1,724.47	4.05	434.49	0.00
INCREASE/(DECREASE)	23.99	(140.43)	(155.40)	351.94	(2,383.58)	(299.72)	(787.63)	(853.57)	(1,724.47)	(4.05)	(434.49)	0.00
184920												
GENERAL MANAGEMENT/SUPERV-CLEARING												
TEST YEAR 12/31/2005	8,544.87	8,163.43	9,296.05	13,256.49	958.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	7,134.27	10,240.59	13,107.98	12,171.84	0.00	4,387.05	4,295.50	10,044.06	12,689.01	587.75	2,651.02	0.00
INCREASE/(DECREASE)	1,410.60	(2,077.16)	(3,811.93)	1,084.65	958.63	(4,387.05)	(4,295.50)	(10,044.06)	(12,689.01)	(587.75)	(2,651.02)	0.00
184921												
NON-DIRECT OFFICE EQUIP/SUPPLIES-CL												
TEST YEAR 12/31/2005	2,705.15	2,147.75	3,399.35	3,661.45	1,205.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	1,267.51	1,910.17	2,511.94	4,255.18	0.01	1,716.08	2,335.11	2,504.92	3,692.76	1,197.79	964.53	0.00
INCREASE/(DECREASE)	1,437.64	237.58	887.41	(593.73)	1,205.45	(1,716.08)	(2,335.11)	(2,504.92)	(3,692.76)	(1,197.79)	(964.53)	0.00
184922												
PRINTING-CLEARING ACCOUNT												
TEST YEAR 12/31/2005	864.53	953.59	1,137.54	1,467.43	170.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	557.44	732.31	1,246.01	1,431.82	(0.01)	538.52	702.47	1,194.32	1,292.70	46.68	374.58	0.00
INCREASE/(DECREASE)	307.09	221.28	(108.47)	35.61	170.64	(538.52)	(702.47)	(1,194.32)	(1,292.70)	(46.68)	(374.58)	0.00
184923												
OUTSIDE SERVICES-CLEARING ACCT												
TEST YEAR 12/31/2005	(2,192.98)	2,565.61	2,336.99	0.00	2,250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	1,812.65	5,356.46	0.00	5,989.65	0.00	6,142.38	6,186.25	6,244.87	3,876.12	5,850.51	2,729.00	0.00
INCREASE/(DECREASE)	(4,005.63)	(2,790.85)	2,336.99	(5,989.65)	2,250.00	(6,142.38)	(6,186.25)	(6,244.87)	(3,876.12)	(5,850.51)	(2,729.00)	0.00
184924												
BUSINESS LIABILITY INS-CLEARING ACC												
TEST YEAR 12/31/2005	135.16	293.10	3,211.44	430.48	(6,278.77)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	141.12	123.56	470.50	617.54	0.00	110.02	268.09	398.37	318.72	5.44	141.15	0.00
INCREASE/(DECREASE)	(5.96)	169.54	2,740.94	(187.06)	(6,278.77)	(110.02)	(268.09)	(398.37)	(318.72)	(5.44)	(141.15)	0.00
184925												
GENERAL ACCOUNTING-CLEARING ACCT												
TEST YEAR 12/31/2005	5,612.69	5,511.72	6,413.39	8,209.96	871.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	5,052.59	4,426.00	6,749.18	8,561.93	0.00	1,059.51	3,302.39	5,361.08	7,034.76	132.98	1,428.75	0.00
INCREASE/(DECREASE)	560.10	1,085.72	(335.79)	(351.97)	871.67	(1,059.51)	(3,302.39)	(5,361.08)	(7,034.76)	(132.98)	(1,428.75)	0.00

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number	Account Title	January	February	March	April	May	June	July	August	September	October	November	December
184926	HEALTH, LIFE DISAB INS-CLEARING ACC												
TEST YEAR	12/31/2005	49,113.96	8,942.86	4,323.23	5,274.70	8,269.10	8,462.84	6,445.38	7,636.00	6,081.93	6,388.42	6,001.94	0.00
PRIOR YEAR	12/31/2004	1,776.24	(84.98)	3,578.87	2,361.81	0.00	(4,029.88)	(5,389.77)	(4,816.63)	(4,366.54)	(4,436.50)	(5,117.78)	0.00
INCREASE/(DECREASE)		47,337.72	9,027.84	744.36	2,892.89	8,269.10	12,492.72	11,835.15	12,452.63	10,448.47	10,824.92	11,119.72	0.00
184927	PENSION PLANS-CLEARING ACCT												
TEST YEAR	12/31/2005	(6,327.79)	(14,312.91)	(20,607.16)	(25,830.56)	(31,527.31)	(37,723.06)	(48,350.39)	(63,018.22)	(74,561.05)	(89,228.88)	(103,896.71)	0.00
PRIOR YEAR	12/31/2004	(22,181.81)	(44,640.18)	(67,098.55)	(89,556.92)	0.00	(20,129.20)	(28,693.91)	(33,111.64)	(32,974.89)	(31,717.14)	(31,315.02)	0.00
INCREASE/(DECREASE)		15,854.02	30,327.27	46,491.39	63,726.36	(31,527.31)	(17,593.86)	(19,656.48)	(29,906.58)	(41,586.16)	(57,511.74)	(72,581.69)	0.00
184929	HUMAN RESOURCES-CLEARING ACCT												
TEST YEAR	12/31/2005	4,831.29	9,220.28	7,719.12	23,902.62	2,197.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR	12/31/2004	3,153.07	12,116.43	5,072.12	11,673.07	0.00	3,466.71	3,611.66	10,184.94	8,413.71	328.27	2,243.79	0.00
INCREASE/(DECREASE)		1,678.22	(2,896.15)	2,647.00	12,229.55	2,197.07	(3,466.71)	(3,611.66)	(10,184.94)	(8,413.71)	(328.27)	(2,243.79)	0.00
184930	PUBLIC RELATIONS-CLEARING ACCT												
TEST YEAR	12/31/2005	4,280.97	3,498.00	7,376.67	8,150.12	1,011.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR	12/31/2004	2,914.20	4,095.40	7,608.50	5,399.38	(0.06)	2,019.19	3,355.71	5,405.85	6,903.48	116.81	2,046.02	0.00
INCREASE/(DECREASE)		1,366.77	(597.40)	(231.83)	2,750.74	1,011.39	(2,019.19)	(3,355.71)	(5,405.85)	(6,903.48)	(116.81)	(2,046.02)	0.00
184931	BOARD OF DIRECTORS-CLEARING ACCT												
TEST YEAR	12/31/2005	923.86	1,810.76	1,920.48	1,068.05	68.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR	12/31/2004	819.91	2,841.11	2,597.97	2,484.52	(0.01)	1,261.49	1,094.78	1,243.27	1,664.48	109.86	164.94	0.00
INCREASE/(DECREASE)		103.95	(1,030.35)	(677.49)	(1,416.47)	68.61	(1,261.49)	(1,094.78)	(1,243.27)	(1,664.48)	(109.86)	(164.94)	0.00
184932	ECONOMIC DEVELOPMENT-CLEARING ACCT												
TEST YEAR	12/31/2005	713.56	792.06	1,292.86	554.66	2,587.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR	12/31/2004	450.54	422.17	323.25	380.83	0.00	34.21	704.41	1,179.94	706.83	0.51	238.74	0.00
INCREASE/(DECREASE)		263.02	369.89	969.61	173.83	2,587.43	(34.21)	(704.41)	(1,179.94)	(706.83)	(0.51)	(238.74)	0.00
184935	BUILDING/GROUNDS CLEARING ACCT												
TEST YEAR	12/31/2005	2,109.98	2,775.82	3,460.22	4,328.85	628.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR	12/31/2004	4,205.20	2,061.51	39,375.84	6,794.73	0.00	2,711.06	1,629.57	4,145.04	5,611.58	143.58	1,140.48	0.00
INCREASE/(DECREASE)		(2,095.22)	714.31	(35,915.62)	(2,465.88)	628.37	(2,711.06)	(1,629.57)	(4,145.04)	(5,611.58)	(143.58)	(1,140.48)	0.00
184940	OTHER A & G CLEARING ACCT												
TEST YEAR	12/31/2005	843.45	555.23	65.87	436.83	456.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR	12/31/2004	1,534.71	488.40	2,665.56	1,988.98	0.00	4,206.09	1,172.38	458.73	249.82	32.30	419.12	0.00
INCREASE/(DECREASE)		(691.26)	66.83	(2,599.69)	(1,552.15)	456.63	(4,206.09)	(1,172.38)	(458.73)	(249.82)	(32.30)	(419.12)	0.00
186000	DEFERRED DEBIT-EMERG TRANSF PROGRAM												
TEST YEAR	12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR	12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Kearney, Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number		January	February	March	April	May	June	July	August	September	October	November	December
Account Title													
186110	POWER COST PREPMT/ENGY DEFERRED PMT												
TEST YEAR	12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR	12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
186200	PAST SERVICE PENSION COSTS-NRECA												
TEST YEAR	12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR	12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
186210	PENSION-DEFINED BEN(FORMER GR & HU)												
TEST YEAR	12/31/2005	297,005.00	297,005.00	297,005.00	297,005.00	297,005.00	297,005.00	590,005.00	590,005.00	590,005.00	444,338.33	298,671.66	20,320.00
PRIOR YEAR	12/31/2004	382,807.49	382,807.49	382,807.49	382,807.49	382,807.49	328,223.49	328,223.49	328,223.49	328,223.49	328,223.49	328,223.49	297,005.00
INCREASE/(DECREASE)		(85,802.49)	(85,802.49)	(85,802.49)	(85,802.49)	(31,218.49)	(31,218.49)	261,781.51	261,781.51	261,781.51	116,114.84	(29,551.83)	(276,685.00)
186300	RATE CASE 2004												
TEST YEAR	12/31/2005	1,014.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR	12/31/2004	0.00	0.00	0.00	0.00	0.00	13.80	0.00	0.00	0.00	0.00	4,868.79	0.00
INCREASE/(DECREASE)		1,014.31	0.00	0.00	0.00	0.00	(13.80)	0.00	0.00	0.00	0.00	(4,868.79)	0.00
200100	MEMBERSHIPS ISSUED (\$5.00)												
TEST YEAR	12/31/2005	(78,290.00)	(78,845.00)	(79,060.00)	(79,395.00)	(79,605.00)	(79,950.00)	(80,345.00)	(80,575.00)	(80,810.00)	(81,020.00)	(81,460.00)	(81,750.00)
PRIOR YEAR	12/31/2004	(70,265.00)	(70,665.00)	(70,900.00)	(71,355.00)	(71,675.00)	(72,090.00)	(75,065.00)	(76,990.00)	(76,995.00)	(77,325.00)	(77,620.00)	(77,725.00)
INCREASE/(DECREASE)		(8,025.00)	(8,180.00)	(8,160.00)	(8,040.00)	(7,930.00)	(7,860.00)	(5,280.00)	(3,585.00)	(3,815.00)	(3,695.00)	(3,840.00)	(4,025.00)
200110	MEMBERSHIPS ISSUED (\$25.00)												
TEST YEAR	12/31/2005	(66,525.00)	(66,275.00)	(66,000.00)	(65,725.00)	(65,425.00)	(64,875.00)	(64,500.00)	(64,075.00)	(63,875.00)	(63,625.00)	(63,425.00)	(63,100.00)
PRIOR YEAR	12/31/2004	(90,050.00)	(89,825.00)	(89,425.00)	(89,000.00)	(88,450.00)	(87,825.00)	(75,085.00)	(68,135.00)	(67,875.00)	(67,625.00)	(67,150.00)	(66,750.00)
INCREASE/(DECREASE)		23,525.00	23,550.00	23,425.00	23,275.00	23,025.00	22,950.00	10,585.00	4,060.00	4,000.00	4,000.00	3,725.00	3,650.00
200120	MEMBERSHIP SERVICE												
TEST YEAR	12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR	12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200200	MEMBERSHIP-SUBSCRIBED-BUT UNISSUED												
TEST YEAR	12/31/2005	(130,985.00)	(130,955.00)	(130,915.00)	(130,905.00)	(130,875.00)	(130,835.00)	(130,795.00)	(130,755.00)	(130,715.00)	(130,690.00)	(130,645.00)	(130,630.00)
PRIOR YEAR	12/31/2004	(131,300.00)	(131,290.00)	(131,185.00)	(131,175.00)	(131,140.00)	(131,125.00)	(131,110.00)	(131,075.00)	(131,055.00)	(131,050.00)	(131,020.00)	(130,995.00)
INCREASE/(DECREASE)		315.00	335.00	270.00	270.00	265.00	290.00	315.00	320.00	340.00	360.00	375.00	365.00
201100	PATRONS CAPITAL CREDITS												
TEST YEAR	12/31/2005	(52,132,671.59)	(52,213,390.41)	(52,160,856.77)	(52,155,654.67)	(49,770,472.94)	(49,715,191.14)	(49,709,770.88)	(52,189,902.13)	(52,173,032.16)	(52,160,611.32)	(52,156,795.67)	(52,151,890.83)
PRIOR YEAR	12/31/2004	(50,295,897.54)	(50,264,367.70)	(50,260,672.66)	(50,230,553.80)	(48,639,538.11)	(48,607,828.74)	(48,596,774.77)	(48,590,995.89)	(48,585,028.47)	(48,585,028.47)	(48,569,179.57)	(52,136,472.60)
INCREASE/(DECREASE)		(1,836,774.05)	(1,949,022.71)	(1,900,184.11)	(1,925,100.87)	(1,130,934.83)	(1,107,362.40)	(1,112,996.11)	(3,598,906.24)	(3,588,003.69)	(3,575,582.85)	(3,587,616.10)	(15,418.23)

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number		January	February	March	April	May	June	July	August	September	October	November	December
Account Title													
201110	PATRONS CAPITAL CREDITS (NON MEMBERS)												
TEST YEAR	12/31/2005	(193,724.26)	(108,693.86)	(108,693.86)	(108,693.86)	(108,693.86)	(108,693.86)	(108,693.86)	(158,601.86)	(158,601.86)	(158,601.86)	(158,601.86)	(158,601.86)
PRIOR YEAR	12/31/2004	(76,712.92)	(76,712.92)	(76,712.92)	(76,712.92)	(76,712.92)	(76,712.92)	(76,712.92)	(76,712.92)	(76,712.92)	(76,712.92)	(76,712.92)	(193,724.26)
INCREASE/(DECREASE)		(117,011.34)	(31,980.94)	(31,980.94)	(31,980.94)	(31,980.94)	(31,980.94)	(31,980.94)	(81,888.94)	(81,888.94)	(81,888.94)	(81,888.94)	35,122.40
201120	MEMBER-OTHER SERVICES												
TEST YEAR	12/31/2005	62,419.01	62,419.01	62,419.01	62,419.01	62,419.01	62,419.01	62,419.01	49,733.01	49,733.01	49,733.01	49,733.01	49,733.01
PRIOR YEAR	12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62,419.01
INCREASE/(DECREASE)		62,419.01	62,419.01	62,419.01	62,419.01	62,419.01	62,419.01	62,419.01	49,733.01	49,733.01	49,733.01	49,733.01	(12,686.00)
201200	PATRONAGE CAPITAL ASSIGNABLE												
TEST YEAR	12/31/2005	(2,558,954.57)	(2,558,954.57)	(2,558,954.57)	(2,558,954.57)	(2,558,954.57)	(2,558,954.57)	(2,558,954.57)	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR	12/31/2004	(3,626,627.22)	(3,626,627.22)	(3,626,627.22)	(3,626,627.22)	(3,626,627.22)	(3,626,627.22)	(3,626,627.22)	(3,626,627.22)	(3,626,627.22)	(3,626,627.22)	(3,626,627.22)	(2,558,954.57)
INCREASE/(DECREASE)		1,067,672.65	1,067,672.65	1,067,672.65	1,067,672.65	1,067,672.65	1,067,672.65	1,067,672.65	3,626,627.22	3,626,627.22	3,626,627.22	3,626,627.22	2,558,954.57
201201	PATRONAGE CAPITAL - PRIOR YEARS												
TEST YEAR	12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR	12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208000	DONATED CAPITAL-OWENSBORO												
TEST YEAR	12/31/2005	(19,036.47)	(19,041.47)	(19,041.47)	(19,046.47)	(16,755.07)	(16,755.07)	(16,750.16)	(16,750.16)	(16,750.16)	(16,750.16)	(16,750.16)	(16,750.16)
PRIOR YEAR	12/31/2004	(19,001.06)	(18,916.97)	(18,916.97)	(18,916.97)	(18,916.97)	(18,916.97)	(19,026.47)	(19,026.47)	(19,036.47)	(19,036.47)	(19,036.47)	(19,036.47)
INCREASE/(DECREASE)		(35.41)	(124.50)	(124.50)	(129.50)	2,161.90	2,161.90	2,276.31	2,276.31	2,286.31	2,286.31	2,286.31	2,286.31
208100	DONATED CAPITAL-HEADQUARTERS												
TEST YEAR	12/31/2005	(15,171.13)	(15,171.13)	(15,171.13)	(15,171.13)	(15,171.13)	(15,171.13)	(15,171.13)	(15,181.47)	(15,181.47)	(15,181.47)	(15,181.47)	(15,181.47)
PRIOR YEAR	12/31/2004	(14,692.55)	(14,713.45)	(14,681.13)	(14,681.13)	(14,681.13)	(14,681.13)	(14,731.13)	(14,731.13)	(15,036.13)	(15,036.13)	(15,036.13)	(15,171.13)
INCREASE/(DECREASE)		(478.58)	(457.68)	(490.00)	(490.00)	(490.00)	(490.00)	(440.00)	(450.34)	(145.34)	(145.34)	(145.34)	(10.34)
217000	RETIRED CAPITAL CREDITS-GAIN-OBORO												
TEST YEAR	12/31/2005	(1,668,556.82)	(1,631,947.94)	(1,632,260.47)	(1,629,913.65)	(1,745,382.72)	(1,743,594.29)	(1,743,440.22)	(1,743,273.86)	(1,780,305.91)	(3,047,651.99)	(3,047,533.02)	(3,064,195.96)
PRIOR YEAR	12/31/2004	(1,644,947.77)	(1,565,934.31)	(1,557,383.68)	(1,557,342.02)	(1,603,431.55)	(1,601,005.10)	(1,624,228.63)	(1,628,978.52)	(1,629,358.21)	(1,629,363.72)	(1,629,366.93)	(1,668,556.82)
INCREASE/(DECREASE)		(23,609.05)	(66,013.63)	(74,876.79)	(72,571.63)	(141,951.17)	(142,589.19)	(119,211.59)	(114,295.34)	(150,947.70)	(1,418,288.27)	(1,418,166.09)	(1,395,639.14)
217100	RETIRED CAPITAL CREDITS GAIN-HEADQT												
TEST YEAR	12/31/2005	(1,177,349.44)	(1,184,944.72)	(1,189,801.42)	(1,179,757.40)	(1,269,583.71)	(1,267,872.10)	(1,267,766.02)	(1,267,623.68)	(1,267,325.42)	0.00	0.00	0.00
PRIOR YEAR	12/31/2004	(922,608.62)	(1,012,048.16)	(1,017,801.23)	(1,017,831.42)	(1,150,885.55)	(1,149,414.71)	(1,149,311.73)	(1,149,185.06)	(1,177,253.51)	(1,177,299.40)	(1,177,349.44)	(1,177,349.44)
INCREASE/(DECREASE)		(254,740.82)	(172,896.56)	(172,000.19)	(161,925.98)	(118,698.16)	(118,457.39)	(118,454.29)	(90,370.17)	(90,026.02)	1,177,349.44	1,177,349.44	0.00
217200	DECEASED MEMBERS RETAINED CAPITAL												
TEST YEAR	12/31/2005	(194,983.47)	(195,772.19)	(207,252.79)	(207,397.42)	(207,397.42)	(218,984.91)	(219,918.12)	(223,457.23)	(227,539.67)	(230,282.77)	(231,207.92)	(232,398.76)
PRIOR YEAR	12/31/2004	(168,542.00)	(172,396.94)	(170,526.62)	(170,526.62)	(173,980.25)	(182,858.42)	(185,798.90)	(187,365.85)	(189,138.22)	(189,138.22)	(192,862.48)	(194,050.61)
INCREASE/(DECREASE)		(26,441.47)	(23,375.25)	(36,726.17)	(36,870.80)	(33,417.17)	(36,126.49)	(34,119.22)	(36,091.38)	(38,401.45)	(41,144.55)	(38,345.44)	(38,348.15)

Kernco, Inc.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December
219100 OPERATING MARGINS												
TEST YEAR 12/31/2005	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)
PRIOR YEAR 12/31/2004	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)
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
219200 NON-OPERATING MARGINS												
TEST YEAR 12/31/2005	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)
PRIOR YEAR 12/31/2004	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)
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
219400 OTHER MARG & EQUITIES-PRIOR PERIODS												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,516,566.18
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,516,566.18
219500 OTHER COMPREHENSIVE INCOME												
TEST YEAR 12/31/2005	294,929.00	294,929.00	294,929.00	294,929.00	294,929.00	294,929.00	294,929.00	294,929.00	440,049.00	293,366.00	146,683.00	0.00
PRIOR YEAR 12/31/2004	458,065.00	458,065.00	458,065.00	458,065.00	458,065.00	458,065.00	458,065.00	458,065.00	458,065.00	458,065.00	458,065.00	294,929.00
INCREASE/(DECREASE)	(163,136.00)	(163,136.00)	(163,136.00)	(163,136.00)	(163,136.00)	(163,136.00)	(163,136.00)	(163,136.00)	(18,016.00)	(164,699.00)	(311,382.00)	(294,929.00)
224120 OTHER LONG TERM DEBT-CFC												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	(3,219,513.27)	(3,193,002.62)	(3,193,002.62)	(3,193,002.62)	(3,160,976.84)	(3,160,976.84)	(3,160,976.84)	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	3,219,513.27	3,193,002.62	3,193,002.62	3,193,002.62	3,160,976.84	3,160,976.84	3,160,976.84	0.00	0.00	0.00	0.00	0.00
224130 CFC NOTES EXECUTED												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
224140 OTHER L T DEBT - MISCELLANEOUS												
TEST YEAR 12/31/2005	(26,007,741.09)	(25,796,602.78)	(25,713,004.20)	(25,652,893.70)	(25,439,002.33)	(25,354,437.38)	(25,293,316.32)	(25,076,636.03)	(24,991,090.47)	(24,928,935.99)	(24,708,069.34)	(24,826,178.97)
PRIOR YEAR 12/31/2004	(18,478,090.33)	(18,459,058.30)	(18,288,852.65)	(24,545,028.48)	(24,139,080.57)	(23,935,745.43)	(23,878,564.56)	(26,833,803.49)	(26,752,099.39)	(26,693,955.86)	(26,484,286.27)	(26,066,858.80)
INCREASE/(DECREASE)	(7,529,650.76)	(7,337,544.48)	(7,424,151.55)	(1,107,865.22)	(1,299,921.76)	(1,418,691.95)	(1,414,751.76)	1,757,167.46	1,761,008.92	1,765,019.87	1,776,216.93	1,240,679.83
224150 NOTES EXECUTED-OTHER DEBT												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
224160 RUS ECONOMIC DEV LOAN-WEST KY POULT												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Ker. Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December
224165 RUS ECONOMIC DEV LOAN-SNOW ENTERPRI												
TEST YEAR 12/31/2005	(450,000.00)	(450,000.00)	(450,000.00)	(450,000.00)	(450,000.00)	(429,166.65)	(424,999.98)	(420,833.31)	(416,666.64)	(412,499.97)	(408,333.30)	(404,166.63)
PRIOR YEAR 12/31/2004	0.00	(450,000.00)	(450,000.00)	(450,000.00)	(450,000.00)	(450,000.00)	(450,000.00)	(450,000.00)	(450,000.00)	(450,000.00)	(450,000.00)	(450,000.00)
INCREASE/(DECREASE)	(450,000.00)	0.00	0.00	0.00	0.00	20,833.35	25,000.02	29,166.69	33,333.36	37,500.03	41,666.70	45,833.37
224170 RUS-ECONOMIC DEV LOAN-RDK HOSPITALI												
TEST YEAR 12/31/2005	(248,845.17)	(241,679.10)	(237,513.03)	(233,346.36)	(229,180.89)	(225,014.82)	(220,847.82)	(216,682.68)	(212,516.61)	(208,350.54)	(204,184.47)	(200,018.40)
PRIOR YEAR 12/31/2004	(295,838.01)	(291,671.94)	(287,505.87)	(283,339.80)	(279,173.73)	(275,006.73)	(270,841.59)	(266,675.52)	(262,509.45)	(258,343.38)	(254,177.31)	(250,011.24)
INCREASE/(DECREASE)	46,992.84	49,992.84	49,992.84	49,993.44	49,992.84	49,991.91	49,993.77	49,992.84	49,992.84	49,992.84	49,992.84	49,992.84
224175 RUS-ECONOMIC DEV LOAN-SCOTT FOAM TE												
TEST YEAR 12/31/2005	(316,666.56)	(312,499.89)	(308,333.22)	(304,166.55)	(299,999.88)	(299,999.88)	(291,666.54)	(287,499.87)	(287,499.87)	(279,166.53)	(274,999.86)	(270,833.19)
PRIOR YEAR 12/31/2004	(366,666.60)	(362,499.93)	(358,333.26)	(354,166.59)	(349,999.92)	(345,833.25)	(341,666.58)	(337,499.91)	(333,333.24)	(329,166.57)	(323,148.05)	(320,833.23)
INCREASE/(DECREASE)	50,000.04	50,000.04	50,000.04	50,000.04	50,000.04	45,833.37	50,000.04	50,000.04	45,833.37	50,000.04	48,148.19	50,000.04
224180 RUS ECONOMIC DEV LOAN-LIBERTY PLAZA												
TEST YEAR 12/31/2005	(254,123.55)	(249,956.55)	(245,789.55)	(241,622.55)	(237,455.55)	(233,288.55)	(229,121.55)	(224,954.55)	(220,787.55)	(216,620.55)	(212,453.55)	(208,286.55)
PRIOR YEAR 12/31/2004	(304,127.55)	(299,960.55)	(295,793.55)	(291,626.55)	(287,459.55)	(283,292.55)	(279,125.55)	(274,958.55)	(270,791.55)	(266,624.55)	(262,457.55)	(258,290.55)
INCREASE/(DECREASE)	50,004.00	50,004.00	50,004.00	50,004.00	50,004.00	50,004.00	(508,247.10)	(499,913.10)	(491,579.10)	(483,245.10)	(474,911.10)	(466,577.10)
224185 ECO DEV LOAN-WEST KY REG IND DEV												
TEST YEAR 12/31/2005	(450,000.00)	(441,666.66)	(437,499.99)	(433,333.32)	(429,166.65)	(424,999.98)	(420,833.31)	(416,666.64)	(412,499.97)	(408,333.30)	(404,166.60)	(399,999.96)
PRIOR YEAR 12/31/2004	(450,000.00)	(450,000.00)	(450,000.00)	(450,000.00)	(450,000.00)	(450,000.00)	(450,000.00)	(450,000.00)	(450,000.00)	(450,000.00)	(450,000.00)	(450,000.00)
INCREASE/(DECREASE)	0.00	8,333.34	12,500.01	16,666.68	20,833.35	25,000.02	29,166.69	33,333.36	37,500.03	41,666.70	45,833.40	50,000.04
224190 RUS ECONOMIC DEV LOAN-DAPCO												
TEST YEAR 12/31/2005	(120,370.45)	(116,203.78)	(116,666.75)	(114,814.90)	(112,963.05)	(112,963.05)	(109,259.35)	(107,407.50)	(101,851.95)	(101,851.95)	(101,851.95)	(100,000.10)
PRIOR YEAR 12/31/2004	(142,592.65)	(140,740.80)	(138,888.95)	(137,037.10)	(135,185.25)	(133,333.40)	(131,481.55)	(129,629.70)	(127,777.85)	(127,777.85)	(125,926.00)	(122,222.30)
INCREASE/(DECREASE)	22,222.20	24,537.02	22,222.20	22,222.20	22,222.20	20,370.35	22,222.20	22,222.20	25,925.90	25,925.90	24,074.05	22,222.20
224300 L T DEBT RUS NOTES EXECUTED 2%												
TEST YEAR 12/31/2005	(61,340.01)	(40,284.04)	(40,284.04)	(40,284.04)	(19,138.48)	(19,138.48)	(19,138.48)	2,113.66	2,113.66	2,113.66	20,021.85	0.85
PRIOR YEAR 12/31/2004	(104,129.54)	(85,808.31)	(85,808.31)	(85,808.31)	(59,258.82)	(59,258.82)	(59,258.82)	(36,661.05)	(26,736.05)	(26,736.05)	(13,585.06)	(61,340.01)
INCREASE/(DECREASE)	42,789.53	45,524.27	45,524.27	45,524.27	40,120.34	40,120.34	40,120.34	38,774.71	28,849.71	28,849.71	33,606.91	61,340.86
224310 L T DEBT RUS NOTES EXECUTED 5%												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	(1,626,850.62)	(1,600,631.94)	(1,600,631.94)	9,925.00	9,925.00	9,925.00	9,925.00	9,925.00	9,925.00	9,925.00	9,925.00	9,925.00
INCREASE/(DECREASE)	1,626,850.62	1,600,631.94	1,600,631.94	(9,925.00)	(9,925.00)	(9,925.00)	(9,925.00)	(9,925.00)	(9,925.00)	(9,925.00)	(9,925.00)	(9,925.00)
224320 L T DEBT RUS NOTES 5% (POST 6-83)												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	(12,863,290.42)	(12,826,837.20)	(12,793,850.82)	(10,894,315.85)	(10,868,475.64)	(10,840,997.57)	(10,814,931.58)	(10,788,751.64)	(10,760,946.81)	(10,734,541.81)	(10,706,507.64)	0.00
INCREASE/(DECREASE)	12,863,290.42	12,826,837.20	12,793,850.82	10,894,315.85	10,868,475.64	10,840,997.57	10,814,931.58	10,788,751.64	10,760,946.81	10,734,541.81	10,706,507.64	0.00

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December
224330 LT DEBT-RUS NOTES EXEC VARIOUS RATE												
TEST YEAR 12/31/2005	(61,299,444.87)	(61,158,811.76)	(61,026,743.24)	(60,904,486.35)	(60,793,454.46)	(60,678,567.09)	(60,568,057.94)	(60,461,640.87)	(60,350,010.83)	(60,243,075.22)	(60,130,926.57)	(60,126,349.69)
PRIOR YEAR 12/31/2004	(60,147,022.77)	(60,013,819.59)	(59,885,598.24)	(59,752,215.38)	(59,621,050.29)	(59,487,366.64)	(59,355,894.56)	(59,226,159.15)	(59,093,430.68)	(58,962,990.70)	(58,829,951.43)	(61,433,177.11)
INCREASE/(DECREASE)	(1,152,422.10)	(1,144,992.17)	(1,141,145.00)	(1,152,270.97)	(1,172,404.17)	(1,191,200.45)	(1,212,163.38)	(1,235,481.72)	(1,256,580.15)	(1,280,084.52)	(1,300,975.14)	1,306,827.42
224340 RUS NOTES EXECUTED-2% (WEST)												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	(50,653.05)	(23,977.94)	(23,977.94)	(23,977.94)	(5,319.42)	(5,319.42)	(5,319.42)	4,454.41	4,454.41	4,454.41	14,516.05	0.00
INCREASE/(DECREASE)	50,653.05	23,977.94	23,977.94	23,977.94	5,319.42	5,319.42	5,319.42	(4,454.41)	(4,454.41)	(4,454.41)	(14,516.05)	0.00
224350 RUS NOTES EXECUTED-5% (WEST)												
TEST YEAR 12/31/2005	(18,732,308.16)	(18,680,684.04)	(18,636,774.90)	(18,590,047.66)	(18,545,747.20)	(18,498,645.91)	(18,453,963.71)	(18,409,079.56)	(18,361,416.60)	(18,316,151.66)	(18,268,106.80)	(18,215,236.65)
PRIOR YEAR 12/31/2004	(10,823,919.07)	(10,765,435.48)	(10,749,171.00)	(8,283,505.00)	(8,267,102.60)	(8,249,473.52)	(8,232,927.03)	(8,216,308.19)	(8,198,470.94)	(8,181,708.45)	(8,163,724.79)	(18,775,819.22)
INCREASE/(DECREASE)	(7,908,389.09)	(7,915,248.56)	(7,887,603.90)	(10,306,542.66)	(10,278,644.60)	(10,249,172.39)	(10,221,036.68)	(10,192,771.37)	(10,162,945.66)	(10,134,443.21)	(10,104,382.01)	560,582.57
224360 RUS NOTES EXECUTED-VARIABLE (WEST)												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	(2,447,429.93)	(2,443,828.06)	(2,440,905.86)	(2,437,624.94)	(2,434,676.81)	(2,431,369.73)	(2,428,394.45)	(2,425,405.84)	(2,422,059.81)	(2,419,044.12)	(2,415,670.51)	0.00
INCREASE/(DECREASE)	2,447,429.93	2,443,828.06	2,440,905.86	2,437,624.94	2,434,676.81	2,431,369.73	2,428,394.45	2,425,405.84	2,422,059.81	2,419,044.12	2,415,670.51	0.00
224370 FEDERAL FINANCING BANK-NOTES EXECUT												
TEST YEAR 12/31/2005	(21,355,000.00)	(21,355,000.00)	(21,355,000.00)	(21,355,000.00)	(21,355,000.00)	(21,355,000.00)	(21,355,000.00)	(21,355,000.00)	(21,260,878.33)	(21,260,878.33)	(21,260,878.33)	(48,191,233.96)
PRIOR YEAR 12/31/2004	(21,355,000.00)	(21,355,000.00)	(21,355,000.00)	(21,355,000.00)	(21,355,000.00)	(21,355,000.00)	(21,355,000.00)	(21,355,000.00)	(21,355,000.00)	(21,355,000.00)	(21,355,000.00)	(21,355,000.00)
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	94,121.67	94,121.67	94,121.67	(26,836,233.96)
224400 RUS NOTES EXECUTED-CONST DEBT												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
224470 L T DEBT-FEDERAL FINANCING BANK												
TEST YEAR 12/31/2005	4,355,000.00	4,355,000.00	4,355,000.00	4,355,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,325,000.00
PRIOR YEAR 12/31/2004	15,355,000.00	15,355,000.00	15,355,000.00	10,355,000.00	10,355,000.00	10,355,000.00	10,355,000.00	10,355,000.00	10,355,000.00	10,355,000.00	10,355,000.00	10,355,000.00
INCREASE/(DECREASE)	(11,000,000.00)	(11,000,000.00)	(11,000,000.00)	(6,000,000.00)	(10,355,000.00)	(10,355,000.00)	(10,355,000.00)	(10,355,000.00)	(10,355,000.00)	(10,355,000.00)	(10,355,000.00)	16,970,000.00
224500 INTEREST ACCRUED DEFERRED RUS NOTES												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
224600 RUS ADVANCE PAYMENTS UNAPPLIED												
TEST YEAR 12/31/2005	11,333,909.63	11,377,382.16	11,424,812.52	11,471,390.23	11,519,520.54	11,566,861.04	11,615,779.55	11,664,698.06	11,712,583.88	11,762,322.25	11,810,660.56	11,860,814.80
PRIOR YEAR 12/31/2004	10,786,843.19	10,826,490.52	10,872,466.03	10,917,147.40	10,963,507.89	11,008,563.40	11,055,312.09	11,100,325.49	11,107,593.74	11,193,117.74	11,239,116.85	11,285,982.85
INCREASE/(DECREASE)	547,066.44	550,891.64	552,346.49	554,242.83	556,012.65	558,297.64	560,467.46	564,372.57	604,990.14	569,204.51	571,543.71	574,831.95

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number	Account Title	January	February	March	April	May	June	July	August	September	October	November	December
228100	ACCRUED LEAVE-K WEST EMPLOYEES												
TEST YEAR	12/31/2005	(645,532.61)	(645,532.61)	(630,071.23)	(625,314.43)	(623,059.48)	(623,004.50)	(623,004.50)	(623,004.50)	(623,004.50)	(619,534.77)	(615,782.97)	(611,908.49)
PRIOR YEAR	12/31/2004	(661,554.12)	(660,419.44)	(657,615.04)	(657,422.06)	(657,431.28)	(657,431.28)	(657,431.28)	(657,431.28)	(657,431.28)	(650,791.33)	(646,675.81)	(645,532.61)
INCREASE/(DECREASE)		16,021.51	14,886.83	27,543.81	32,107.63	34,371.80	34,426.78	34,426.78	34,426.78	34,426.78	31,256.56	30,892.84	33,624.12
228200	POST RETIREMENT HEALTH INS-HEADQTRS												
TEST YEAR	12/31/2005	(18,463.77)	(15,247.37)	(13,639.17)	(12,030.97)	(10,422.77)	(8,814.57)	(7,206.37)	(5,598.17)	(4,551.65)	(3,083.87)	(1,616.09)	(4,592.76)
PRIOR YEAR	12/31/2004	(65,368.22)	(60,768.88)	(56,169.54)	(51,570.20)	(47,570.86)	(43,571.52)	(39,572.18)	(36,172.84)	(32,773.50)	(30,341.72)	(28,509.94)	(18,463.77)
INCREASE/(DECREASE)		46,904.45	45,521.51	42,530.37	39,539.23	37,148.09	34,756.95	32,365.81	30,574.67	28,221.85	27,257.85	26,893.85	13,871.01
228250	POST RET HEALTH BENEFITS-DIRECTORS												
TEST YEAR	12/31/2005	(35,679.26)	(34,523.38)	(33,945.44)	(33,367.50)	(32,789.56)	(32,211.62)	(31,633.68)	(31,055.74)	(30,477.80)	(29,899.86)	(29,321.92)	(28,743.98)
PRIOR YEAR	12/31/2004	(41,142.52)	(40,645.86)	(40,149.20)	(39,652.54)	(39,155.88)	(38,659.22)	(38,162.56)	(37,665.90)	(37,169.24)	(36,672.58)	(36,175.92)	(35,679.26)
INCREASE/(DECREASE)		5,463.26	6,122.48	6,203.76	6,285.04	6,366.32	6,447.60	6,528.88	6,610.16	6,691.44	6,772.72	6,854.00	6,935.28
228300	POST RETIREMENT HEALTH INS-OBORO												
TEST YEAR	12/31/2005	(83,400.00)	(77,400.00)	(73,800.00)	(70,200.00)	(66,600.00)	(63,000.00)	(59,400.00)	(55,800.00)	(52,800.00)	(50,400.00)	(48,000.00)	(45,600.00)
PRIOR YEAR	12/31/2004	(124,200.00)	(120,000.00)	(115,800.00)	(111,600.00)	(107,400.00)	(103,200.00)	(99,000.00)	(94,800.00)	(90,600.00)	(86,400.00)	(82,200.00)	(85,200.00)
INCREASE/(DECREASE)		40,800.00	42,600.00	42,000.00	41,400.00	40,800.00	40,200.00	39,600.00	39,000.00	37,800.00	36,000.00	34,200.00	39,600.00
228310	HEALTH INSURANCE-2001 RETIREES												
TEST YEAR	12/31/2005	(91,012.59)	(84,061.55)	(80,586.03)	(77,110.51)	(73,634.99)	(70,159.47)	(66,683.95)	(63,208.43)	(60,748.67)	(58,198.91)	(55,739.15)	(52,645.89)
PRIOR YEAR	12/31/2004	(151,215.98)	(146,685.18)	(142,154.38)	(137,623.58)	(133,092.78)	(128,561.98)	(124,031.18)	(119,500.38)	(114,969.58)	(110,438.78)	(105,907.98)	(91,012.59)
INCREASE/(DECREASE)		60,203.39	62,623.63	61,568.35	60,513.07	59,457.79	58,402.51	57,347.23	56,291.95	54,220.91	52,239.87	50,168.83	65,366.70
228320	HEALTH INSURANCE-LTD EMPLOYEES												
TEST YEAR	12/31/2005	(53,377.24)	(46,973.92)	(43,772.26)	(40,570.60)	(37,368.94)	(34,167.28)	(30,965.62)	(28,607.09)	(26,248.56)	(23,890.03)	(21,531.50)	(12,974.52)
PRIOR YEAR	12/31/2004	(100,041.53)	(96,160.88)	(92,220.54)	(88,339.89)	(84,490.99)	(80,520.53)	(76,550.07)	(72,579.61)	(68,609.15)	(70,110.05)	(66,747.53)	(53,377.24)
INCREASE/(DECREASE)		46,664.29	49,186.96	48,448.28	47,769.29	47,122.05	46,353.25	45,584.45	43,972.52	42,360.59	46,220.03	45,216.03	40,402.72
228330	ADDITIONAL MINIMUM LIABILITY-PENSION												
TEST YEAR	12/31/2005	(294,929.00)	(294,929.00)	(294,929.00)	(294,929.00)	(294,929.00)	(294,929.00)	(294,929.00)	(294,929.00)	(440,049.00)	(293,366.00)	(146,683.00)	0.00
PRIOR YEAR	12/31/2004	(458,065.00)	(458,065.00)	(458,065.00)	(458,065.00)	(458,065.00)	(458,065.00)	(458,065.00)	(458,065.00)	(458,065.00)	(458,065.00)	(458,065.00)	(294,929.00)
INCREASE/(DECREASE)		163,136.00	163,136.00	163,136.00	163,136.00	163,136.00	163,136.00	163,136.00	163,136.00	18,016.00	164,699.00	311,382.00	294,929.00
228400	ACCUM MISC OPERATING PROVISIONS												
TEST YEAR	12/31/2005	(1,722,189.00)	(1,473,170.58)	(1,473,170.58)	(1,473,170.58)	(1,473,170.58)	(1,473,170.58)	(1,473,170.58)	(1,473,170.58)	(1,473,170.58)	(1,473,170.58)	(1,473,170.58)	(1,547,869.99)
PRIOR YEAR	12/31/2004	(1,809,793.80)	(1,809,793.80)	(1,580,443.06)	(1,580,443.06)	(1,580,443.06)	(1,580,443.06)	(1,580,443.06)	(1,580,443.06)	(1,580,443.06)	(1,580,443.06)	(1,580,443.06)	(1,722,189.00)
INCREASE/(DECREASE)		87,604.80	336,623.22	107,272.48	107,272.48	107,272.48	107,272.48	107,272.48	107,272.48	107,272.48	107,272.48	107,272.48	174,319.01
231000	NOTES PAYABLE - SHORT TERM												
TEST YEAR	12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(750,000.00)	(1,500,000.00)
PRIOR YEAR	12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,000,000.00)
INCREASE/(DECREASE)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(750,000.00)	(500,000.00)

Kellco Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December
231100												
NOTES PAYABLE-RUSCOBANK												
TEST YEAR	(3,757,222.00)	(3,757,222.00)	(3,757,222.00)	(3,757,222.00)	(3,757,222.00)	(3,757,222.00)	(3,757,222.00)	(3,757,222.00)	(3,757,222.00)	(3,757,222.00)	(3,757,222.00)	(3,757,222.00)
PRIOR YEAR	(3,753,943.00)	(3,753,943.00)	(3,753,943.00)	(3,394,894.00)	(3,753,943.00)	(3,753,943.00)	(3,753,943.00)	(3,753,943.00)	(3,753,943.00)	(3,753,943.00)	(3,753,943.00)	(3,753,943.00)
INCREASE/(DECREASE)	(3,279.00)	(3,279.00)	(3,279.00)	(362,328.00)	(3,279.00)	(3,279.00)	(3,279.00)	(3,279.00)	(3,279.00)	(3,279.00)	(3,279.00)	(3,279.00)
232100												
ACCOUNTS PAYABLE GENERAL												
TEST YEAR	(20,999,516.77)	(19,565,488.14)	(20,535,118.48)	(19,416,552.86)	(20,402,153.26)	(22,157,437.95)	(22,186,879.19)	(22,505,790.31)	(20,394,217.12)	(22,269,865.11)	(20,792,348.82)	(23,197,693.17)
PRIOR YEAR	(22,854,588.15)	(19,482,953.17)	(20,307,113.81)	(19,161,692.87)	(23,200,214.80)	(20,602,940.51)	(21,440,644.15)	(20,854,297.66)	(20,280,870.74)	(20,092,469.82)	(19,827,061.17)	(21,623,443.27)
INCREASE/(DECREASE)	1,855,071.38	(82,534.97)	(228,004.67)	(254,869.99)	2,798,061.54	(1,354,497.34)	(746,235.04)	(1,851,492.65)	(113,346.38)	(2,177,405.29)	(965,287.65)	(1,574,249.90)
232110												
ACCTS PAYABLE-KELLY & WILLMORE ISP												
TEST YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232200												
ACCTS PAYABLE CUSTOMERS OVERPAYMENT												
TEST YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
235000												
CONSUMERS DEPOSITS-OWENSBORO												
TEST YEAR	(1,074,548.00)	(1,082,824.00)	(1,095,278.00)	(1,098,663.00)	(1,086,132.00)	(1,104,197.00)	(1,124,012.00)	(1,146,601.00)	(1,150,126.20)	(1,171,871.00)	(1,184,704.00)	(1,201,395.00)
PRIOR YEAR	(1,035,244.00)	(997,025.00)	(1,005,350.00)	(1,016,811.00)	(1,028,615.00)	(1,031,035.00)	(1,039,332.00)	(1,053,157.00)	(1,049,674.75)	(1,054,044.00)	(1,070,993.00)	(1,068,024.00)
INCREASE/(DECREASE)	(39,304.00)	(85,799.00)	(89,928.00)	(81,852.00)	(67,517.00)	(73,162.00)	(84,680.00)	(93,444.00)	(100,451.45)	(117,827.00)	(113,711.00)	(133,371.00)
235100												
CONSUMER DEPOSIT-COMMONWEALTH												
TEST YEAR	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)
PRIOR YEAR	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)
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
235200												
CONSUMER DEPOSIT-AMERICAN ENGINEERING												
TEST YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR	(140,754.00)	(140,754.00)	(140,754.00)	(140,754.00)	(140,754.00)	(140,754.00)	(140,754.00)	(140,754.00)	(140,754.00)	0.00	0.00	0.00
INCREASE/(DECREASE)	140,754.00	140,754.00	140,754.00	140,754.00	140,754.00	140,754.00	140,754.00	140,754.00	140,754.00	75,868.89	20,308.82	0.00
235300												
CONSUMER DEPOSITS-ACMI												
TEST YEAR	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)
PRIOR YEAR	0.00	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)
INCREASE/(DECREASE)	(15,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
235400												
CONSUMER DEPOSITS-STEAMPORT												
TEST YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR	0.00	(17,047.00)	(17,047.00)	(17,047.00)	(17,047.00)	(17,047.00)	(17,047.00)	(17,047.00)	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	17,047.00	17,047.00	17,047.00	17,047.00	17,047.00	17,047.00	17,047.00	17,047.00	0.00	0.00	0.00

Kenny Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December
235500												
CONSUMER DEPOSITS-HEADQUARTERS												
TEST YEAR 12/31/2005	(186,449.00)	(186,449.00)	(186,449.00)	(186,449.00)	(186,449.00)	(186,449.00)	(186,449.00)	(186,449.00)	(186,449.00)	(186,449.00)	(186,449.00)	(186,449.00)
PRIOR YEAR 12/31/2004	(186,449.00)	(186,449.00)	(186,449.00)	(186,449.00)	(186,449.00)	(186,449.00)	(186,449.00)	(186,449.00)	(186,449.00)	(186,449.00)	(186,449.00)	(186,449.00)
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
235600												
CONSUMER DEPOSITS-HOPKINS COUNTY COAL												
TEST YEAR 12/31/2005	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,700.00)	(2,700.00)	(2,700.00)
INCREASE/(DECREASE)	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)	0.00	0.00	0.00
235700												
CONSUMER DEPOSITS-CARDINAL RIVER												
TEST YEAR 12/31/2005	0.00	0.00	0.00	(3,200.00)	(3,200.00)	(3,200.00)	(3,200.00)	(3,200.00)	(3,200.00)	(3,200.00)	(3,200.00)	(3,200.00)
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	(3,200.00)	(3,200.00)	(3,200.00)	(3,200.00)	(3,200.00)	(3,200.00)	(3,200.00)	(3,200.00)	(3,200.00)
235800												
CONSUMER DEPOSITS-CENTURY ALUMINUM												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
236100												
ACCRUED PROPERTY TAXES												
TEST YEAR 12/31/2005	(110,956.07)	(219,413.11)	(301,224.13)	(408,337.01)	(516,865.15)	(625,898.15)	(734,303.87)	(264,705.17)	(377,057.09)	(209,311.97)	107,258.52	(59,348.00)
PRIOR YEAR 12/31/2004	(111,083.00)	(219,293.15)	(306,150.99)	(411,698.19)	(520,886.19)	(630,074.19)	(738,700.39)	(847,821.61)	(434,379.36)	(120,514.95)	101,232.40	(2,253.00)
INCREASE/(DECREASE)	126.93	(119.96)	4,926.86	3,361.18	4,021.04	4,176.04	4,396.52	583,116.44	57,322.27	(88,797.02)	6,026.12	(57,095.00)
236200												
ACCRUED FED UNEMP TAXES												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	(122,580.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	122,580.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
236300												
ACCRUED SOCIAL SECURITY TAXES-FICA												
TEST YEAR 12/31/2005	(49,345.29)	(49,345.29)	(49,345.29)	(52,563.19)	(38,060.75)	(49,345.29)	(49,345.29)	(49,345.29)	(49,345.29)	37,694.37	8,005.60	(57,101.82)
PRIOR YEAR 12/31/2004	(50,585.51)	(50,585.51)	(50,585.51)	(50,585.51)	42,536.20	14,606.74	(50,086.73)	(50,043.80)	(50,043.80)	(50,043.80)	(50,043.80)	(60,599.07)
INCREASE/(DECREASE)	1,240.22	1,240.22	1,240.22	(1,977.68)	(80,596.95)	(63,952.03)	741.44	698.51	698.51	87,738.17	58,049.40	3,497.25
236400												
KY UNEMPLOYMENT INSURANCE TAX												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
237100												
INTEREST ACCRUED-REA CONSTRUCTION												
TEST YEAR 12/31/2005	(7,688.38)	0.00	4,620.31	41,343.25	0.00	(426.11)	(865.97)	0.00	(429.35)	(680.22)	0.00	(404.23)
PRIOR YEAR 12/31/2004	(48,269.03)	0.00	(21,098.83)	(14,735.19)	0.00	(12,635.23)	(23,546.13)	0.00	(7,496.02)	(15,233.10)	0.00	(7,682.25)
INCREASE/(DECREASE)	40,580.65	0.00	25,719.14	56,078.44	0.00	12,209.12	22,680.16	0.00	7,066.67	14,552.88	0.00	7,278.02

Ker...y Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December
237110												
INTEREST ACCRUED-CFC												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	(24,516.52)	0.00	(7,183.41)	(14,135.09)	0.00	(7,021.56)	(15,122.49)	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	24,516.52	0.00	7,183.41	14,135.09	0.00	7,021.56	15,122.49	0.00	0.00	0.00	0.00	0.00
237200												
INTEREST ACCRUED-COBANK												
TEST YEAR 12/31/2005	(122,944.27)	(69,654.90)	(102,926.50)	(125,484.24)	(84,423.73)	(104,411.47)	(132,190.11)	(90,022.52)	(110,610.12)	(139,095.25)	(95,385.18)	(121,411.95)
PRIOR YEAR 12/31/2004	(86,572.17)	(105,899.15)	(80,973.80)	(125,023.01)	(135,572.59)	(75,697.44)	(104,941.02)	(57,834.54)	(87,417.07)	(114,999.35)	(68,020.20)	(97,267.52)
INCREASE/(DECREASE)	(36,372.10)	36,244.25	(21,952.70)	(461.23)	51,148.86	(28,714.03)	(27,249.09)	(32,187.98)	(23,193.05)	(24,095.90)	(27,364.98)	(24,144.43)
237210												
INTEREST ACCR.-FEDERAL FINANCING												
TEST YEAR 12/31/2005	(25,507.34)	(56,344.16)	2,254.61	(36,263.75)	(78,998.34)	0.00	(56,540.23)	(113,080.46)	6,728.28	(57,948.70)	(120,539.33)	(197,797.24)
PRIOR YEAR 12/31/2004	(9,233.10)	(13,771.40)	2,224.13	(2,787.65)	(14,562.33)	0.00	(11,736.68)	(23,473.36)	0.00	(11,736.68)	(31,877.09)	(53,082.60)
INCREASE/(DECREASE)	(16,274.24)	(42,572.76)	30.48	(33,476.10)	(64,436.01)	0.00	(44,803.55)	(89,607.10)	6,728.28	(46,212.02)	(88,662.24)	(144,714.64)
237300												
INTEREST ACCR.-LINE OF CREDIT NOTES												
TEST YEAR 12/31/2005	(3,205.48)	(3,205.48)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,253.42)
PRIOR YEAR 12/31/2004	0.00	0.00	25,435.11	25,435.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(443.84)
INCREASE/(DECREASE)	(3,205.48)	(3,205.48)	(25,435.11)	(25,435.11)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(809.58)
237400												
ACC INT EXP-CONSUMER DEPOSITS-OBORO												
TEST YEAR 12/31/2005	(28,149.37)	(29,425.91)	(28,459.07)	(29,070.66)	(28,694.09)	(28,893.07)	(27,916.48)	(26,300.16)	(27,498.25)	(27,012.06)	(27,767.75)	(29,594.44)
PRIOR YEAR 12/31/2004	(51,042.32)	(26,949.38)	(26,947.88)	(28,422.99)	(25,940.65)	(25,768.39)	(24,863.48)	(23,623.31)	(25,313.52)	(24,583.73)	(25,783.97)	(27,120.25)
INCREASE/(DECREASE)	22,892.95	(2,476.53)	(1,511.19)	(647.67)	(2,753.44)	(3,124.68)	(3,053.00)	(2,676.85)	(2,184.73)	(2,428.33)	(1,983.78)	(2,474.19)
237410												
ACCRUED INTEREST-CONS DEPOSITS-HQ												
TEST YEAR 12/31/2005	(5,947.30)	(5,947.30)	(5,947.30)	(5,947.30)	(5,947.30)	(5,947.30)	(5,947.30)	(5,947.30)	(5,947.30)	(5,947.30)	(5,947.30)	(5,947.30)
PRIOR YEAR 12/31/2004	(5,947.30)	(5,947.30)	(5,947.30)	(5,947.30)	(5,947.30)	(5,947.30)	(5,947.30)	(5,947.30)	(5,947.30)	(5,947.30)	(5,947.30)	(5,947.30)
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
237420												
ACCRUED INTEREST-COMMONWEALTH DEPOS												
TEST YEAR 12/31/2005	(65,257.99)	(9,860.63)	(14,956.41)	(19,887.81)	(24,983.59)	(29,915.29)	(35,011.18)	(40,107.07)	(45,038.58)	(50,134.36)	(55,065.76)	(60,151.54)
PRIOR YEAR 12/31/2004	(65,094.69)	(9,861.71)	(14,957.60)	(19,889.00)	(24,984.78)	(29,916.18)	(35,011.96)	(40,107.74)	(45,039.14)	(50,134.92)	(55,066.43)	(60,162.21)
INCREASE/(DECREASE)	(163.30)	1.08	1.19	1.19	1.19	0.89	0.78	0.67	0.56	0.56	0.67	10.67
237430												
ACCRUED INTEREST-AMERICAN ENGINEERING												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	(4,165.20)	(4,836.19)	(5,553.53)	(5,553.53)	(6,965.07)	(7,659.27)	(8,376.61)	(9,093.95)	(9,788.15)	(10,421.97)	(10,776.27)	0.00
INCREASE/(DECREASE)	4,165.20	4,836.19	5,553.53	5,553.53	6,965.07	7,659.27	8,376.61	9,093.95	9,788.15	10,421.97	10,776.27	0.00
237440												
ACCRUED INTEREST-ACMI												
TEST YEAR 12/31/2005	(904.02)	(73.18)	(149.75)	(223.85)	(300.11)	(374.21)	(450.65)	(527.09)	(601.19)	(677.76)	(751.86)	(828.43)
PRIOR YEAR 12/31/2004	0.00	(81.20)	(148.20)	(222.30)	(298.87)	(372.97)	(449.54)	(526.11)	(600.21)	(676.78)	(750.88)	(827.45)
INCREASE/(DECREASE)	(904.02)	8.02	(1.55)	(1.55)	(1.24)	(1.24)	(1.11)	(0.98)	(0.98)	(0.98)	(0.98)	(0.98)

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December
237450												
ACCRUED INTEREST-CARDINAL RIVER												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	(16.12)	(32.02)	(48.33)	(64.76)	(80.66)	(97.09)	(112.99)	(129.42)
PRIOR YEAR 12/31/2004	0.00	(71.63)	(168.00)	(252.00)	(338.80)	(422.80)	(509.60)	(596.40)	(744.80)	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	71.63	168.00	252.00	322.68	390.78	461.27	531.64	664.14	(97.09)	(112.99)	(129.42)
237460												
ACCRUED INTEREST-HOPKINS CO COAL												
TEST YEAR 12/31/2005	(27.40)	(39.72)	(53.36)	(66.56)	(80.20)	(93.70)	(107.46)	(121.10)	(134.30)	(147.94)	(161.14)	(174.78)
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	(27.40)	(39.72)	(53.36)	(66.56)	(80.20)	(93.70)	(107.46)	(121.10)	(134.30)	(147.94)	(161.14)	(174.78)
238100												
PATRONAGE CAPITAL PAYABLE												
TEST YEAR 12/31/2005	0.00	0.00	11,117.34	0.00	0.00	30.29	6.62	6.72	36.09	0.00	27.32	26.07
PRIOR YEAR 12/31/2004	0.00	(1,059.86)	(1,090.05)	3,580.31	(408.19)	(255.31)	(255.31)	151.32	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	1,059.86	12,207.39	(3,580.31)	408.19	285.60	261.93	(144.60)	36.09	0.00	27.32	26.07
241000												
TAXES PAYABLE-SALES TAX												
TEST YEAR 12/31/2005	(113,224.44)	(113,558.31)	(128,393.32)	(117,952.91)	(118,770.04)	(126,483.00)	(124,909.10)	(136,420.27)	(140,172.07)	(137,176.22)	(129,147.84)	(123,512.02)
PRIOR YEAR 12/31/2004	(106,817.29)	(108,318.45)	(114,685.73)	(104,303.03)	(107,302.33)	(103,849.34)	(115,007.89)	(119,994.28)	(120,215.11)	(124,391.41)	(113,848.62)	(107,751.25)
INCREASE/(DECREASE)	(6,407.15)	(5,239.86)	(13,707.59)	(13,649.88)	(11,467.71)	(22,633.66)	(9,901.21)	(16,425.99)	(19,956.96)	(12,784.81)	(15,299.22)	(15,760.76)
241100												
TAXES PAYABLE-U S INCOME TAX W/HELD												
TEST YEAR 12/31/2005	0.00	0.00	0.00	7,204.26	144,253.00	0.00	0.00	0.00	102.00	150,666.00	97,779.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	154,201.00	111,917.99	1,629.98	2,370.18	2,370.18	150,662.18	90,917.18	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	7,204.26	(9,948.00)	(111,917.99)	(1,629.98)	(2,370.18)	(2,268.18)	3.82	6,861.82	0.00
241200												
TAXES PAYABLE-KY INCOME TAX W/HELD												
TEST YEAR 12/31/2005	0.00	0.00	616.36	616.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(18,652.90)
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	60,833.93	23,828.97	391.20	568.85	568.85	59,265.21	37,340.33	0.00
INCREASE/(DECREASE)	0.00	0.00	616.36	616.36	(60,833.93)	(23,828.97)	(391.20)	(568.85)	(568.85)	(59,265.21)	(37,340.33)	(18,652.90)
241250												
TAXES PAYABLE-INDIANA TAX W/HELD												
TEST YEAR 12/31/2005	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	857.48	588.83	0.00	0.00	0.00	0.00	524.47	343.08
INCREASE/(DECREASE)	6.69	6.69	6.69	6.69	(850.79)	(582.14)	6.69	6.69	6.69	6.69	(517.78)	(343.08)
241300												
TAXES PAYABLE-HANCOCK CO OCC TAX												
TEST YEAR 12/31/2005	(45.65)	(92.35)	(139.64)	(46.32)	(114.13)	(161.68)	(232.94)	(554.21)	(747.76)	(4.52)	(681.67)	(916.85)
PRIOR YEAR 12/31/2004	(45.04)	(88.71)	(132.57)	(42.92)	(42.92)	(111.25)	(68.69)	(111.99)	(158.17)	0.00	(66.26)	(158.16)
INCREASE/(DECREASE)	(0.61)	(3.64)	(7.07)	(3.40)	(71.21)	(121.69)	(485.52)	(635.77)	153.65	(681.67)	(850.59)	112.51
241310												
OHIO CO OCCUPATIONAL TAX												
TEST YEAR 12/31/2005	(34.78)	(68.96)	(104.85)	(34.65)	(87.16)	(122.90)	(178.54)	(357.38)	(488.66)	(257.07)	(403.95)	(550.98)
PRIOR YEAR 12/31/2004	(32.10)	(64.34)	(99.29)	(33.29)	(33.29)	(84.96)	(49.11)	(81.35)	(115.70)	0.00	(49.56)	(121.95)
INCREASE/(DECREASE)	(2.68)	(4.62)	(5.56)	(1.36)	(53.87)	(37.94)	(129.43)	(276.03)	(372.96)	(257.07)	(354.39)	(429.03)

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December
241320 CALDWELL COUNTY OCCUPATIONAL TAX												
TEST YEAR 12/31/2005	(125.73)	(227.37)	(331.07)	(103.54)	(271.95)	(381.28)	(51.32)	(84.31)	(142.14)	(61.40)	(121.11)	(173.93)
PRIOR YEAR 12/31/2004	(125.30)	(227.62)	(325.44)	(98.51)	(98.51)	(268.21)	(192.32)	(300.08)	(402.50)	0.00	(175.47)	(403.50)
INCREASE/(DECREASE)	(0.43)	0.25	(5.63)	(5.03)	(173.44)	(113.07)	141.00	215.77	260.36	(61.40)	54.36	229.57
241330 MARION OCCUPATIONAL TAX												
TEST YEAR 12/31/2005	(11.45)	(221.73)	(333.96)	(113.07)	(287.71)	(405.14)	(167.02)	(322.18)	(433.46)	(203.74)	(317.73)	(518.05)
PRIOR YEAR 12/31/2004	(129.94)	(236.29)	(343.87)	(104.94)	(104.94)	(265.68)	(172.11)	(286.50)	(392.71)	0.00	(187.20)	(410.03)
INCREASE/(DECREASE)	118.49	14.56	9.91	(8.13)	(182.77)	(139.46)	5.09	(35.68)	(40.75)	(203.74)	(130.53)	(108.02)
241340 MCLEAN COUNTY OCCUPATIONAL TAX												
TEST YEAR 12/31/2005	250.00	250.00	250.00	250.00	250.00	250.00	106.21	(67.95)	(170.28)	72.34	(89.95)	(436.44)
PRIOR YEAR 12/31/2004	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	(143.79)	(317.95)	(420.28)	(177.66)	(339.95)	(686.44)
241350 ACCRUED GROSS REVENUE TAX-CRITTENDE												
TEST YEAR 12/31/2005	(5,697.82)	(5,464.50)	(5,211.17)	(4,722.96)	(3,967.25)	(3,970.71)	(4,840.67)	(5,853.30)	(5,992.32)	(5,152.07)	(4,148.25)	(4,748.27)
PRIOR YEAR 12/31/2004	(4,662.62)	(5,226.36)	(6,271.95)	(3,980.96)	(3,565.70)	(3,846.45)	(4,569.01)	(5,215.76)	(4,612.83)	(4,546.35)	(3,675.26)	(4,141.38)
INCREASE/(DECREASE)	(1,035.20)	(238.14)	1,060.79	(742.00)	(401.55)	(124.26)	(271.66)	(637.54)	(1,379.49)	(605.72)	(472.99)	(606.89)
241360 ACCRUED GROSS REVENUE TAX-UNION COUNTY												
TEST YEAR 12/31/2005	150.00	150.00	150.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	150.00	150.00	150.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	0.00
241370 DAVIESS CO OCCUPATIONAL TAX												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	(1,919.71)	(3,766.22)	(5,727.55)	(2,720.06)	(4,617.38)	(6,610.93)
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	(1,919.71)	(3,766.22)	(5,727.55)	(2,720.06)	(4,617.38)	(6,610.93)
241380 UNION CO OCCUPATIONAL TAX												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	88.36	14.45	(61.48)	48.18	(24.60)	(222.12)
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	88.36	14.45	(61.48)	48.18	(24.60)	(222.12)
241390 CITY OF OWENSBORO OCCUPATIONAL TAX												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	(17.59)	(23.72)	(41.67)	(17.26)	(22.75)	(26.31)
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	(17.59)	(23.72)	(41.67)	(17.26)	(22.75)	(26.31)
241395 CITY OF HENDERSON OCCUPATIONAL TAX												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Kent, Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title		January	February	March	April	May	June	July	August	September	October	November	December
241400													
TAXES PAYABLE-OHIO CO UTILITY													
TEST YEAR	12/31/2005	(12,364.69)	(11,749.68)	(11,666.69)	(10,583.76)	(8,890.44)	(8,569.99)	(10,399.94)	(12,325.35)	(11,896.26)	(10,341.30)	(8,899.54)	(10,691.33)
PRIOR YEAR	12/31/2004	(11,534.84)	(11,374.17)	(11,043.40)	(9,243.44)	(7,942.99)	(8,821.58)	(9,837.51)	(10,274.86)	(9,749.87)	(9,332.34)	(8,476.31)	(9,627.31)
INCREASE/(DECREASE)		(829.85)	(375.51)	(623.29)	(1,340.32)	(947.45)	251.59	(562.43)	(2,050.49)	(2,146.39)	(1,008.96)	(423.23)	(1,064.02)
241450													
ACCRUED GROSS REVENUE TAX-CALDWELL													
TEST YEAR	12/31/2005	(3,511.57)	(3,296.91)	(3,168.01)	(2,845.88)	(2,264.92)	(2,293.49)	(2,984.54)	(3,298.72)	(3,406.17)	(3,093.48)	(2,530.10)	(2,829.35)
PRIOR YEAR	12/31/2004	(2,810.88)	(3,234.58)	(2,937.62)	(2,434.06)	(2,087.43)	(2,363.77)	(2,673.27)	(2,805.22)	(2,575.96)	(2,574.54)	(2,239.02)	(2,560.08)
INCREASE/(DECREASE)		(700.69)	(62.33)	(230.39)	(411.82)	(177.49)	70.28	(311.27)	(493.50)	(830.21)	(518.94)	(291.08)	(269.27)
241500													
TAXES PAYABLE-HANCOCK CO UTILITY													
TEST YEAR	12/31/2005	(14,314.33)	(14,084.71)	(14,247.92)	(12,770.47)	(11,582.06)	(11,967.69)	(13,815.69)	(15,970.91)	(16,673.33)	(14,518.90)	(12,396.59)	(13,282.49)
PRIOR YEAR	12/31/2004	(14,298.07)	(14,985.74)	(15,398.79)	(13,303.86)	(11,877.16)	(13,015.13)	(14,258.12)	(14,665.09)	(14,316.53)	(14,115.43)	(11,712.43)	(12,077.90)
INCREASE/(DECREASE)		(16.26)	901.03	1,150.87	533.39	295.10	1,047.44	442.43	(1,305.82)	(2,356.80)	(403.47)	(684.16)	(1,204.59)
241550													
ACCRUED GROSS REVENUE TAX-UNION CO													
TEST YEAR	12/31/2005	(6,614.04)	(7,479.33)	(7,242.77)	(6,214.25)	(5,541.13)	(5,143.54)	(5,858.12)	(7,090.05)	(7,347.15)	(7,750.39)	(6,823.27)	(6,200.48)
PRIOR YEAR	12/31/2004	(6,497.52)	(7,369.74)	(7,578.41)	(5,682.08)	(5,254.33)	(4,989.72)	(6,097.47)	(6,524.10)	(6,241.50)	(7,013.35)	(5,694.39)	(5,592.22)
INCREASE/(DECREASE)		(116.52)	(109.59)	335.64	(532.17)	(286.80)	(153.82)	239.35	(565.95)	(1,105.65)	(737.04)	(1,128.88)	(608.26)
241600													
TAXES PAYABLE-DAVISS CO UTILITY													
TEST YEAR	12/31/2005	(56,524.91)	(63,828.10)	(62,005.08)	(55,038.41)	(52,288.52)	(52,768.55)	(63,785.82)	(76,526.10)	(82,165.02)	(75,685.88)	(61,997.68)	(55,629.21)
PRIOR YEAR	12/31/2004	(55,319.67)	(57,653.76)	(61,801.01)	(49,634.01)	(48,056.89)	(51,060.90)	(62,523.01)	(65,827.09)	(66,914.26)	(67,284.40)	(54,403.44)	(52,753.46)
INCREASE/(DECREASE)		(1,205.24)	(6,174.34)	(204.07)	(5,404.40)	(4,231.63)	(1,707.65)	(1,262.81)	(10,699.01)	(15,250.76)	(8,401.48)	(7,594.24)	(2,875.75)
241650													
ACCRUED GROSS REV TAX-LIVINGSTON													
TEST YEAR	12/31/2005	(19.85)	(16.65)	(14.76)	(16.44)	(11.59)	(12.44)	(16.53)	(16.83)	(17.14)	(14.31)	(12.81)	(12.46)
PRIOR YEAR	12/31/2004	(14.69)	(15.66)	(15.09)	(12.79)	(12.35)	(12.40)	(15.15)	(16.86)	(15.19)	(14.08)	(11.66)	(15.00)
INCREASE/(DECREASE)		(5.16)	(0.99)	0.33	(3.65)	0.76	(0.04)	(1.38)	0.03	(1.95)	(0.23)	(1.15)	2.54
241700													
TAXES PAYABLE-MCLEAN CO UTILITY													
TEST YEAR	12/31/2005	(11,503.03)	(11,205.62)	(10,650.65)	(9,585.98)	(8,316.60)	(8,534.20)	(10,391.98)	(11,991.12)	(11,570.62)	(10,251.15)	(8,588.90)	(9,838.43)
PRIOR YEAR	12/31/2004	(10,350.81)	(11,056.86)	(10,223.72)	(8,490.43)	(7,794.30)	(8,759.19)	(9,969.93)	(9,581.08)	(9,582.86)	(9,230.70)	(8,048.32)	(8,945.67)
INCREASE/(DECREASE)		(1,152.22)	(148.76)	(426.93)	(1,095.55)	(522.30)	224.99	(422.05)	(2,410.04)	(1,987.76)	(1,020.45)	(540.58)	(892.76)
241750													
ACCRUED GROSS REV TAX-PROVIDENCE													
TEST YEAR	12/31/2005	(8.01)	(8.77)	(8.80)	(7.69)	(5.86)	(5.36)	(6.28)	(9.95)	(10.51)	(8.47)	(5.39)	(6.49)
PRIOR YEAR	12/31/2004	(7.28)	(8.77)	(8.67)	(6.43)	(5.49)	(4.23)	(7.48)	(8.41)	(9.37)	(5.20)	(4.54)	(5.85)
INCREASE/(DECREASE)		(0.73)	0.00	(0.13)	(1.26)	(0.37)	(1.13)	1.20	(1.54)	(1.14)	(3.27)	(0.85)	(0.64)
241800													
TAXES PAYABLE-HENDERSON CO UTILITY													
TEST YEAR	12/31/2005	(30,096.44)	(35,331.86)	(40,699.35)	(37,078.57)	(34,931.31)	(33,150.31)	(29,179.83)	(35,047.95)	(36,916.70)	(35,343.93)	(29,954.00)	(27,054.23)
PRIOR YEAR	12/31/2004	(27,414.58)	(32,331.67)	(34,038.77)	(27,857.64)	(26,268.35)	(24,650.41)	(28,670.89)	(31,901.56)	(31,450.32)	(31,378.37)	(26,658.69)	(25,948.91)
INCREASE/(DECREASE)		(2,681.86)	(3,000.19)	(6,660.58)	(9,220.93)	(8,662.96)	(8,499.90)	(508.94)	(3,146.39)	(5,466.38)	(3,965.56)	(3,295.31)	(1,105.32)

Kern, Inc. Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December
241850												
ACCRUED GROSS REVENUE TAX-LYON CO												
TEST YEAR	(3,672.79)	(3,647.28)	(3,232.63)	(2,814.99)	(2,617.17)	(2,952.90)	(3,770.85)	(4,294.77)	(4,406.15)	(3,668.24)	(2,999.42)	(3,042.49)
PRIOR YEAR	(3,214.33)	(3,534.45)	(3,534.45)	(2,676.97)	(2,485.63)	(2,917.57)	(3,495.90)	(3,799.75)	(3,333.00)	(3,299.18)	(2,764.95)	(2,726.14)
INCREASE/(DECREASE)	(458.46)	(116.07)	301.82	(138.02)	(131.54)	(95.33)	(273.95)	(495.02)	(1,073.15)	(369.06)	(234.47)	(316.35)
241870												
TAXES PAYABLE-BRECKENRIDGE CO												
TEST YEAR	(7.53)	(6.86)	(6.49)	(5.75)	(6.38)	(5.81)	(9.18)	(5.50)	(10.43)	(9.49)	(7.72)	(8.12)
PRIOR YEAR	(188.66)	(194.95)	(201.77)	(3.93)	(4.63)	(4.99)	(6.44)	(7.18)	(6.42)	(7.49)	(5.99)	(6.40)
INCREASE/(DECREASE)	181.13	188.09	195.28	(1.182)	(1.79)	(0.82)	(2.74)	1.68	(4.01)	(2.00)	(1.74)	(1.72)
241900												
TAXES PAYABLE-WEBSTER CO UTILITY												
TEST YEAR	(14,566.72)	(15,132.53)	(14,285.30)	(13,065.02)	(12,070.24)	(11,561.76)	(14,294.94)	(15,444.92)	(16,225.15)	(15,181.39)	(14,355.43)	(15,535.15)
PRIOR YEAR	(12,377.69)	(13,716.92)	(13,605.94)	(11,315.64)	(10,520.80)	(10,890.60)	(12,440.26)	(12,969.91)	(12,815.67)	(13,137.33)	(11,509.42)	(11,205.20)
INCREASE/(DECREASE)	(2,179.03)	(1,415.61)	(679.36)	(1,749.38)	(1,449.44)	(671.16)	(1,854.68)	(2,475.01)	(3,309.48)	(2,044.06)	(2,846.01)	(4,329.95)
241950												
TAXES PAYABLE - HOPKINS CO. UTILITY												
TEST YEAR	0.08	0.32	0.32	(4.72)	(4.72)	(4.72)	(4.72)	(4.72)	(4.72)	(4.72)	(4.09)	(4.09)
PRIOR YEAR	0.00	0.00	0.00	0.00	0.00	(0.40)	(0.40)	0.08	0.08	0.08	0.08	0.08
INCREASE/(DECREASE)	0.08	0.32	0.32	(4.72)	(4.72)	(4.32)	(4.32)	(4.80)	(4.80)	(4.80)	(4.17)	(4.17)
241970												
TAXES PAYABLE-OWENSBORO FRANCHISE												
TEST YEAR	(4,444.17)	(9,278.22)	(14,007.56)	(4,066.55)	(8,459.00)	(13,448.49)	(5,795.28)	(12,290.98)	(19,967.60)	(6,430.26)	(11,478.88)	(16,350.33)
PRIOR YEAR	(4,560.04)	(8,926.24)	(13,442.18)	(3,678.55)	(7,999.73)	(12,757.97)	(5,722.23)	(11,414.96)	(17,209.44)	(5,942.52)	(10,819.96)	(15,705.86)
INCREASE/(DECREASE)	115.87	(451.98)	(565.40)	(388.00)	(459.27)	(690.52)	(76.05)	(876.02)	(1,758.16)	(487.74)	(658.92)	(644.47)
241990												
TAXES PAYABLE-DAVISS CO. LANDFILL												
TEST YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
242200												
ACCRUED PAYROLL												
TEST YEAR	(215,062.74)	(202,994.39)	(292,837.21)	(355,703.53)	(34,176.61)	(134,220.95)	(169,779.46)	(301,561.15)	(361,090.03)	(31,934.91)	(103,040.42)	(134,826.15)
PRIOR YEAR	(187,138.73)	(168,602.85)	(264,681.44)	(333,062.04)	(85,574.67)	(97,817.41)	(170,240.00)	(252,522.29)	(363,994.94)	0.00	(65,931.57)	(146,917.69)
INCREASE/(DECREASE)	(27,924.01)	(34,391.54)	(28,155.77)	(22,641.49)	51,399.06	(36,403.54)	460.54	(49,038.96)	2,904.91	(31,934.91)	(37,108.95)	12,091.54
242210												
PAYROLL DEDUCTION-UNITED FUND												
TEST YEAR	(2,050.64)	(3,801.28)	25.00	(1,699.26)	(4,257.87)	25.00	(1,667.70)	(3,503.40)	(120.00)	(2,659.05)	(4,351.75)	(165.00)
PRIOR YEAR	(1,537.96)	(2,845.92)	0.00	(1,307.96)	(3,269.90)	(653.98)	(1,961.94)	(3,289.90)	0.00	(2,080.94)	(3,384.90)	(125.00)
INCREASE/(DECREASE)	(512.68)	(955.36)	25.00	(391.30)	(987.97)	678.98	294.24	(233.50)	(120.00)	(578.11)	(966.85)	(40.00)
242220												
PAYROLL DEDUCTION-CREDIT UNION												
TEST YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Kenny Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December
242230 PAYROLL DED-SURE CONTRIBUTION												
TEST YEAR 12/31/2005	(1,510.00)	(1,706.00)	(1,902.00)	(2,078.00)	(2,337.00)	0.00	(172.00)	(368.23)	(558.69)	(859.38)	(1,059.84)	(1,260.30)
PRIOR YEAR 12/31/2004	(1,454.00)	(1,454.00)	(1,634.00)	(1,814.00)	(1,994.00)	(90.00)	(270.00)	(458.00)	(646.00)	(924.00)	(1,118.00)	(1,314.00)
INCREASE/(DECREASE)	(56.00)	(252.00)	(268.00)	(264.00)	(343.00)	90.00	98.00	99.77	87.31	64.62	58.16	53.70
242240 PAYROLL DED-CANCER & LIFE INS												
TEST YEAR 12/31/2005	(338.03)	1,141.05	(292.61)	(292.61)	(292.61)	(292.61)	(222.48)	1,042.44	(18,365.01)	(18,365.01)	(18,470.71)	(398.32)
PRIOR YEAR 12/31/2004	1,381.83	123.25	1,178.55	1,178.55	953.99	(18,948.03)	(15,929.11)	(15,929.11)	(15,949.11)	(320.61)	(338.11)	(338.11)
INCREASE/(DECREASE)	(1,719.86)	1,017.80	(1,471.16)	(1,471.16)	(1,246.60)	18,655.42	15,706.63	18,971.55	(2,415.90)	(18,044.40)	(18,132.60)	(60.21)
242250 PAYABLE-DEFINED CONTR PENSION PLAN												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8,481.21)
PRIOR YEAR 12/31/2004	(14.72)	(14.72)	(14.72)	(14.72)	(14.72)	(14.72)	(14.72)	(14.72)	(15.41)	(15.41)	(15.41)	(9,264.86)
INCREASE/(DECREASE)	14.72	14.72	14.72	14.72	14.72	14.72	14.72	14.72	15.41	15.41	15.41	773.67
242260 401K LOAN REPAYMENT												
TEST YEAR 12/31/2005	(1,093.76)	(1,093.65)	(853.33)	(1,093.54)	(1,966.15)	(1,780.77)	(1,161.81)	(772.89)	17,028.26	16,945.79	16,983.85	(1,088.43)
PRIOR YEAR 12/31/2004	(766.46)	(766.46)	(767.72)	(766.46)	(767.65)	16,342.41	21,346.02	21,266.59	21,102.41	(1,094.09)	(1,093.98)	(1,093.87)
INCREASE/(DECREASE)	(327.30)	(327.19)	(85.61)	(327.08)	(1,198.49)	(18,123.18)	(22,507.83)	(22,039.48)	(4,074.15)	18,039.88	18,077.83	5.44
242270 SECTION 125 PREMIUM												
TEST YEAR 12/31/2005	(13,042.98)	(123.66)	(123.66)	(123.66)	(123.66)	(89.98)	(89.98)	(89.98)	(89.98)	(89.98)	(89.98)	(89.98)
PRIOR YEAR 12/31/2004	(93.30)	(93.30)	(93.30)	(2,052.81)	(154.06)	(154.06)	(154.04)	(154.04)	(123.66)	(123.66)	(123.66)	(123.66)
INCREASE/(DECREASE)	(12,949.68)	(30.36)	(30.36)	1,929.15	30.40	64.08	64.06	64.06	33.68	33.68	33.68	33.68
242280 SECTION 125 MEDICAL SAVINGS												
TEST YEAR 12/31/2005	(11,139.00)	(14,496.64)	37,160.98	37,457.62	37,007.86	37,740.86	36,281.56	34,845.40	29,509.48	16,029.29	8,754.56	1,255.74
PRIOR YEAR 12/31/2004	3,953.79	5,494.37	22,837.45	25,285.05	21,932.69	13,764.18	14,524.01	15,743.30	6,442.58	5,408.95	(168.36)	(276.94)
INCREASE/(DECREASE)	(15,092.79)	(19,991.01)	14,323.53	12,172.57	15,075.17	23,976.68	21,757.55	19,102.10	23,066.90	10,620.34	8,922.92	1,532.68
242300 ACCRUED VACATION												
TEST YEAR 12/31/2005	(663,048.34)	(698,283.86)	(705,843.42)	(695,706.34)	(685,072.06)	(672,957.09)	(656,851.92)	(664,168.60)	(676,608.84)	(687,163.84)	(682,230.84)	(665,747.53)
PRIOR YEAR 12/31/2004	(634,430.35)	(655,093.53)	(677,793.62)	(665,860.39)	(675,183.28)	(664,896.09)	(653,217.68)	(643,282.89)	(661,915.44)	(669,136.69)	(664,503.04)	(647,186.76)
INCREASE/(DECREASE)	(28,617.99)	(43,190.33)	(28,049.80)	(29,845.95)	(9,888.78)	(8,061.00)	(3,634.24)	(20,875.71)	(14,693.40)	(18,027.15)	(17,727.80)	(18,560.77)
242320 ACCRUED LEAVE												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
242410 WINTERCARE PAYABLE												
TEST YEAR 12/31/2005	(348.62)	(194.11)	(343.05)	0.00	0.00	(101.42)	(156.20)	(184.73)	(274.81)	(495.50)	(406.80)	(480.83)
PRIOR YEAR 12/31/2004	(178.02)	(282.89)	(233.39)	(186.15)	(111.64)	(139.19)	(122.06)	(214.60)	(507.74)	(750.01)	(1,097.62)	0.00
INCREASE/(DECREASE)	(526.64)	98.78	(109.66)	166.15	111.64	37.77	(34.14)	29.87	232.93	254.51	690.82	(480.83)

Kensley Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December
242500 OTHER CURRENT/ACCRUED LIABILITIES												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
242700 ACCURED NRECA DUES												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
252000 CONSUMER ADV FOR CONST-MOBILE HOMES												
TEST YEAR 12/31/2005	(165,328.01)	(167,047.41)	(184,037.06)	(165,638.69)	(164,646.33)	(165,831.87)	(165,437.39)	(161,339.24)	(161,359.28)	(155,127.25)	(148,691.98)	(146,422.12)
PRIOR YEAR 12/31/2004	(181,154.75)	(186,283.56)	(183,490.36)	(184,236.82)	(189,616.35)	(186,246.23)	(182,155.76)	(172,353.81)	(172,951.27)	(175,264.64)	(170,712.22)	(168,632.66)
INCREASE/(DECREASE)	15,826.74	19,236.15	19,453.30	18,595.13	24,970.02	20,414.36	16,718.37	11,014.57	11,591.99	20,137.39	22,020.24	22,210.54
252100 CONSUMER ADV FOR CONST-TEMP SERVICE												
TEST YEAR 12/31/2005	(381,062.98)	(390,111.78)	(393,049.46)	(389,729.67)	(395,615.90)	(400,959.55)	(403,175.28)	(409,365.97)	(407,077.50)	(412,641.71)	(425,874.70)	(437,494.04)
PRIOR YEAR 12/31/2004	(334,842.85)	(346,776.75)	(342,711.84)	(344,895.55)	(347,253.83)	(347,503.48)	(349,016.00)	(353,377.89)	(356,923.89)	(373,061.21)	(373,791.32)	(379,919.11)
INCREASE/(DECREASE)	(46,220.13)	(43,335.03)	(40,337.62)	(44,834.12)	(48,362.07)	(53,456.07)	(54,159.28)	(55,988.08)	(40,153.61)	(39,580.50)	(52,083.38)	(57,574.93)
252200 CUSTOMERS ADV FOR CONST-HEADQUARTER												
TEST YEAR 12/31/2005	(160,660.00)	(160,660.00)	(160,660.00)	(160,660.00)	(160,660.00)	(110,860.00)	(109,135.00)	(109,135.00)	(109,135.00)	(109,135.00)	(109,135.00)	(99,098.00)
PRIOR YEAR 12/31/2004	(160,660.00)	(160,660.00)	(160,660.00)	(160,660.00)	(160,660.00)	(160,660.00)	(160,660.00)	(160,660.00)	(160,660.00)	(160,660.00)	(160,660.00)	(160,660.00)
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	49,800.00	51,525.00	51,525.00	51,525.00	51,525.00	51,525.00	61,562.00
253000 ADVANCE JOINT-USE RENTAL												
TEST YEAR 12/31/2005	35,157.00	70,814.00	37,220.34	71,377.34	(241,242.48)	(207,459.08)	(170,175.68)	(136,892.28)	(101,608.88)	(66,325.48)	(30,542.08)	0.00
PRIOR YEAR 12/31/2004	29,369.00	57,238.00	23,483.68	(265,666.00)	(230,927.42)	(197,688.84)	(162,950.26)	(126,211.68)	(70,047.52)	(39,208.94)	(30,395.94)	0.00
INCREASE/(DECREASE)	5,788.00	13,576.00	13,736.66	337,043.34	(10,315,036)	(9,770.24)	(7,225.42)	(10,580.60)	(31,561.35)	(27,116.54)	(145.14)	0.00
253100 CONSUMER ACCOUNT CR BALANCES-REFUND												
TEST YEAR 12/31/2005	(85.80)	155.86	(147.18)	0.00	272.75	(153.48)	0.00	0.00	0.00	0.00	(396.88)	0.00
PRIOR YEAR 12/31/2004	105.86	172.53	130.86	105.86	214.82	234.05	105.86	449.37	(187.22)	291.86	273.55	438.16
INCREASE/(DECREASE)	(191.66)	(16.67)	(278.04)	(105.86)	57.93	(387.53)	(105.86)	(449.37)	187.22	(291.86)	(670.43)	(438.16)
253120 UNREDEEMED GIFT CERTIFICATES												
TEST YEAR 12/31/2005	(438.44)	(238.44)	(138.44)	(38.44)	61.56	61.56	61.56	71.56	111.56	211.56	216.44	(968.56)
PRIOR YEAR 12/31/2004	(598.44)	(598.44)	(428.44)	(328.44)	340.00	240.00	180.00	(108.44)	(8.44)	(8.44)	111.56	(1,068.44)
INCREASE/(DECREASE)	160.00	360.00	290.00	290.00	340.00	240.00	180.00	180.00	120.00	220.00	104.88	109.88
253150 CONSUMER CLEARING ACCOUNT-OTHER												
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Kellco Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number	January	February	March	April	May	June	July	August	September	October	November	December
253200												
OTHER DEFERRED CREDITS-BREC ECO DEV												
TEST YEAR	8,333.00	16,666.00	24,999.00	33,332.00	(57,141.46)	(48,808.46)	(40,475.46)	(32,142.46)	(23,809.46)	(15,872.97)	(7,936.48)	0.00
PRIOR YEAR	8,333.00	16,666.00	24,999.00	(65,643.41)	(57,437.98)	(49,232.55)	(41,027.12)	(32,821.69)	(24,616.26)	(16,410.83)	(8,205.40)	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	98,975.41	296.52	424.09	551.66	679.23	805.80	537.86	268.92	0.00
253250												
DEFERRED CREDIT-BREC HANSON LEASE												
TEST YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(220,925.78)	(220,925.78)	(218,164.21)
PRIOR YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(220,925.78)	(220,925.78)	(218,164.21)
253300												
OTHER DEFERRED CREDITS-SPECIAL EQP												
TEST YEAR	(67,508.76)	(46,633.46)	(60,089.93)	(104,950.44)	(103,629.38)	(123,480.71)	(121,125.89)	(81,679.11)	(54,895.01)	(53,359.53)	(41,816.58)	(44,609.53)
PRIOR YEAR	(57,263.32)	(65,215.45)	(98,550.82)	(103,837.86)	(76,254.21)	(62,203.11)	(60,917.25)	(72,954.01)	(86,565.46)	(93,623.70)	(94,710.82)	(86,555.67)
INCREASE/(DECREASE)	(10,245.44)	18,581.99	38,468.89	(1,112.59)	(27,375.17)	(61,277.60)	(60,208.64)	(6,745.10)	31,690.45	40,284.17	42,894.24	41,946.14
253400												
CUSTOMERS CONST PAYMENT-NEW LINE												
TEST YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
302000												
FRANCHISES AND CONSENTS												
TEST YEAR	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24
PRIOR YEAR	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24
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
360000												
DIST PLANT-LAND AND LAND RIGHTS												
TEST YEAR	44,267.64	44,267.64	44,267.64	44,267.64	44,267.64	44,267.64	44,267.64	44,267.64	44,267.64	44,267.64	44,267.64	44,267.64
PRIOR YEAR	44,267.64	44,267.64	44,267.64	44,267.64	44,267.64	44,267.64	44,267.64	44,267.64	44,267.64	44,267.64	44,267.64	44,267.64
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
360100												
DIST PLANT-LAND AND LAND RIGHTS												
TEST YEAR	769,432.82	769,432.82	769,432.82	769,432.82	769,432.82	769,432.82	769,432.82	769,432.82	769,432.82	769,432.82	769,432.82	769,432.82
PRIOR YEAR	585,567.58	585,567.58	585,567.58	609,775.54	609,775.54	609,775.54	609,775.54	609,775.54	769,432.82	769,432.82	769,432.82	769,432.82
INCREASE/(DECREASE)	183,865.24	183,865.24	183,865.24	159,657.28	159,657.28	159,657.28	159,657.28	159,657.28	0.00	0.00	0.00	0.00
362000												
DIST PLANT-STATION EQUIPMENT												
TEST YEAR	17,871,943.14	17,871,943.14	17,853,007.49	17,807,251.79	17,753,145.47	17,915,438.80	17,932,806.06	17,932,806.06	17,932,806.06	17,932,806.06	17,932,806.06	17,972,712.69
PRIOR YEAR	16,762,342.79	16,712,692.68	16,712,692.68	17,236,788.87	17,236,788.87	17,237,438.25	17,769,830.35	17,769,830.35	17,771,524.63	17,771,524.63	17,766,317.16	17,792,050.90
INCREASE/(DECREASE)	1,109,600.35	1,159,250.46	1,140,314.81	570,462.92	516,356.60	677,999.55	162,975.71	164,788.49	161,281.43	160,902.98	146,488.90	180,661.79
362100												
DIST PLANT-SUPERVISORY CONTROL EQP												
TEST YEAR	2,115,005.18	2,130,828.57	1,864,692.88	1,864,692.88	1,864,692.88	1,864,692.88	1,864,692.88	1,864,692.88	1,864,692.88	1,864,692.88	1,864,692.88	1,907,174.20
PRIOR YEAR	2,094,641.33	2,094,641.33	2,094,641.33	2,088,249.69	2,054,557.26	2,054,557.26	2,094,092.91	2,094,092.91	2,094,092.91	2,094,092.91	2,094,092.91	2,094,092.91
INCREASE/(DECREASE)	21,363.85	36,187.24	(229,948.45)	(223,556.81)	(189,864.38)	(189,864.38)	(229,400.03)	(229,400.03)	(229,400.03)	(229,400.03)	(229,400.03)	(186,918.71)

Kenegy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number	Account Title	January	February	March	April	May	June	July	August	September	October	November	December
362200	MICROWAVE SYSTEM-EQUIPMENT												
	TEST YEAR 12/31/2005	2,055,680.27	2,066,286.76	2,057,340.65	2,057,340.65	2,057,340.65	2,057,340.65	2,057,340.65	2,057,340.65	2,057,340.65	2,057,340.65	2,057,340.65	2,057,340.65
	PRIOR YEAR 12/31/2004	2,042,457.64	2,042,457.64	2,042,457.64	2,042,457.64	2,042,457.64	2,042,457.64	2,055,680.27	2,055,680.27	2,055,680.27	2,055,680.27	2,055,680.27	2,055,680.27
	INCREASE/(DECREASE)	13,222.63	23,829.12	14,883.01	14,883.01	14,883.01	14,883.01	1,660.38	1,660.38	1,660.38	1,660.38	1,660.38	1,660.38
362223	MICROWAVE SYSTEM TOWERS												
	TEST YEAR 12/31/2005	1,353,728.20	1,353,728.20	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	1,354,846.47	1,354,846.47
	PRIOR YEAR 12/31/2004	1,352,619.59	1,352,619.59	1,352,619.59	1,353,728.20	1,353,728.20	1,353,728.20	1,353,728.20	1,353,728.20	1,353,728.20	1,353,728.20	1,353,728.20	1,353,728.20
	INCREASE/(DECREASE)	1,108.61	1,108.61	2,226.88	1,118.27	1,118.27	1,118.27	1,118.27	1,118.27	1,118.27	1,118.27	1,118.27	1,118.27
362400	DIST PLANT-OWENSBORO FIBER												
	TEST YEAR 12/31/2005	915,008.80	915,008.80	915,008.80	915,008.80	915,008.80	915,008.80	915,008.80	915,008.80	915,008.80	915,008.80	915,008.80	915,008.80
	PRIOR YEAR 12/31/2004	752,101.07	752,101.07	752,101.07	752,101.07	752,101.07	752,101.07	915,008.80	915,008.80	915,008.80	915,008.80	915,008.80	915,008.80
	INCREASE/(DECREASE)	162,907.73	162,907.73	162,907.73	162,907.73	162,907.73	162,907.73	0.00	0.00	0.00	0.00	0.00	0.00
364000	DIST PLANT-POLES-TOWERS-FIXTURES												
	TEST YEAR 12/31/2005	54,076,376.27	54,291,011.92	54,651,129.16	54,895,280.71	55,041,202.77	55,323,959.15	55,473,274.97	55,656,207.81	55,921,993.66	56,240,234.49	56,517,109.52	56,889,067.79
	PRIOR YEAR 12/31/2004	51,308,910.88	51,431,271.66	51,667,554.37	51,784,716.54	52,082,792.47	52,231,930.28	52,751,869.26	52,790,579.02	53,045,179.09	53,247,625.10	53,506,807.50	53,737,666.71
	INCREASE/(DECREASE)	2,767,465.39	2,859,740.26	2,983,574.79	3,110,564.17	2,958,410.30	3,092,028.87	2,721,405.71	2,865,628.79	2,876,814.57	2,992,609.39	3,010,302.02	3,151,401.08
365000	DIST PLANT-OVERHEAD CONDUCTORS												
	TEST YEAR 12/31/2005	43,129,824.64	43,194,769.57	43,449,393.94	43,594,808.97	43,653,196.94	43,801,802.44	43,882,560.40	43,958,562.39	44,049,214.79	44,229,386.19	44,362,955.45	43,909,211.22
	PRIOR YEAR 12/31/2004	41,125,250.93	41,241,456.02	41,528,912.15	41,707,934.37	41,907,226.05	41,969,267.33	42,571,735.63	42,583,525.47	42,667,055.63	42,765,810.18	42,828,890.85	43,003,164.57
	INCREASE/(DECREASE)	2,004,573.71	1,953,313.55	1,920,481.79	1,886,874.60	1,745,970.89	1,832,535.11	1,310,824.77	1,375,036.92	1,382,159.16	1,463,576.01	1,434,074.60	906,046.65
366000	UNDERGROUND CONDUIT												
	TEST YEAR 12/31/2005	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24
	PRIOR YEAR 12/31/2004	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24
	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
367000	DIST PLANT-UNDERGROUND CONDUCTORS												
	TEST YEAR 12/31/2005	9,280,013.90	9,361,122.90	9,422,861.40	9,456,913.22	9,555,622.17	9,661,987.33	9,737,534.27	9,792,232.04	9,886,994.82	9,906,788.72	9,985,716.68	9,815,435.23
	PRIOR YEAR 12/31/2004	8,463,956.65	8,492,592.61	8,505,543.59	8,576,029.31	8,694,276.05	8,739,413.62	8,787,939.16	8,832,272.52	8,891,170.49	9,015,878.47	9,189,641.13	9,210,782.05
	INCREASE/(DECREASE)	816,057.25	868,530.29	917,317.81	880,883.91	861,346.12	922,573.71	949,595.11	959,959.52	995,824.33	889,910.25	796,075.55	604,653.18
368000	DIST PLANT-LINE TRANSFORMERS												
	TEST YEAR 12/31/2005	25,604,540.36	25,620,441.50	25,636,758.32	25,706,450.59	25,803,789.18	25,975,186.82	26,073,756.15	26,039,271.59	26,108,630.01	26,226,064.84	26,270,617.75	26,289,024.92
	PRIOR YEAR 12/31/2004	24,812,305.64	24,900,274.77	25,028,953.42	25,028,205.47	24,982,450.69	25,041,448.04	25,118,571.41	25,221,163.54	25,235,462.12	25,338,373.38	25,452,217.61	25,574,236.52
	INCREASE/(DECREASE)	792,234.72	720,166.73	607,804.90	678,244.12	821,338.49	933,738.78	955,184.74	818,088.05	873,147.89	887,691.46	818,400.14	715,788.40
369000	DIST PLANT-SERVICES												
	TEST YEAR 12/31/2005	14,689,613.36	14,815,153.02	14,934,724.13	15,057,721.83	15,196,942.30	15,410,865.01	15,583,628.55	15,752,393.33	16,872,731.05	15,981,037.48	16,150,878.76	15,752,110.81
	PRIOR YEAR 12/31/2004	14,289,472.28	14,369,514.67	14,444,927.18	14,585,973.90	14,762,665.48	14,852,281.27	14,935,344.81	15,060,094.88	15,197,051.28	15,319,284.27	15,445,734.18	14,576,762.99
	INCREASE/(DECREASE)	400,141.08	445,638.35	489,796.95	471,747.93	434,276.82	558,571.74	618,283.74	692,298.45	675,679.77	661,753.21	705,144.58	1,173,347.82

Kentco, Corp.

Case No. 2006-00369

Comparison of Total Company Test Year Account Balances

With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December
370000 DIST PLANT-METERS												
TEST YEAR 12/31/2005	4,494,487.71	4,508,147.52	4,574,151.09	4,657,847.68	4,677,042.45	4,680,982.90	4,671,109.15	4,671,294.21	4,671,927.02	4,661,788.85	4,669,232.13	4,651,074.03
PRIOR YEAR 12/31/2004	4,325,766.71	4,346,379.66	4,407,765.58	4,460,186.69	4,465,616.77	4,467,693.04	4,463,768.15	4,458,939.37	4,470,894.12	4,471,218.22	4,482,660.28	4,477,636.25
INCREASE/(DECREASE)	168,701.00	162,767.86	166,385.51	197,660.99	211,425.68	213,289.86	207,341.01	202,954.84	201,032.90	190,570.63	186,571.85	173,437.78
371000 DIST PLANT-INSTALLED ON CONSUMER												
TEST YEAR 12/31/2005	2,762,221.76	2,764,918.12	2,774,643.75	2,784,021.29	2,793,401.04	2,801,551.97	2,810,396.06	2,819,280.24	2,830,659.92	2,840,654.35	2,849,746.79	2,796,078.25
PRIOR YEAR 12/31/2004	2,643,552.83	2,649,970.71	2,654,972.89	2,665,041.32	2,671,951.63	2,683,953.13	2,685,846.11	2,695,023.12	2,706,275.23	2,718,927.78	2,728,235.48	2,736,745.93
INCREASE/(DECREASE)	108,668.93	114,947.41	119,670.86	118,979.97	115,849.41	117,598.84	124,549.95	134,257.12	124,384.69	121,726.57	121,511.31	59,332.32
373000 DIST PLANT-STREETS& SIGNAL SYSTEMS												
TEST YEAR 12/31/2005	525,607.36	528,343.27	530,838.35	540,815.26	543,222.85	544,357.77	553,932.11	556,745.69	559,744.68	559,744.68	564,364.00	550,896.29
PRIOR YEAR 12/31/2004	478,192.01	481,649.80	490,671.03	495,692.02	506,566.11	506,654.41	507,048.15	507,048.15	515,864.76	519,750.81	519,992.58	521,032.99
INCREASE/(DECREASE)	47,415.35	46,693.47	40,167.32	45,123.24	36,656.74	37,703.36	46,883.96	49,697.54	43,879.92	39,993.87	44,371.42	29,863.30
389000 GEN PLANT-LAND & LAND RIGHTS												
TEST YEAR 12/31/2005	469,363.28	469,363.28	469,363.28	469,363.28	469,363.28	469,363.28	469,363.28	469,363.28	469,363.28	469,363.28	469,363.28	469,363.28
PRIOR YEAR 12/31/2004	469,363.28	469,363.28	469,363.28	469,363.28	469,363.28	469,363.28	469,363.28	469,363.28	469,363.28	469,363.28	469,363.28	469,363.28
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
390000 GEN PLANT-STRUCTURES & IMPROVEMENTS												
TEST YEAR 12/31/2005	6,340,820.76	6,340,820.76	6,335,054.36	6,387,097.77	6,756,746.31	6,760,063.80	6,765,220.16	6,773,303.52	6,773,303.52	6,786,128.52	6,786,128.52	6,798,825.31
PRIOR YEAR 12/31/2004	6,148,916.95	6,148,916.95	6,148,916.95	6,157,346.08	6,328,153.36	6,328,153.36	6,338,745.76	6,340,820.76	6,340,820.76	6,340,820.76	6,340,820.76	6,340,820.76
INCREASE/(DECREASE)	191,903.81	191,903.81	186,137.41	229,751.69	428,592.95	431,910.44	426,474.40	432,482.76	432,482.76	445,307.76	445,307.76	458,004.55
390100 STRUCTURES & IMPROVEMENTS-MARION												
TEST YEAR 12/31/2005	184,868.88	184,868.88	184,868.88	184,868.88	184,868.88	184,868.88	184,868.88	184,868.88	184,868.88	184,868.88	184,868.88	184,868.88
PRIOR YEAR 12/31/2004	184,868.88	184,868.88	184,868.88	184,868.88	184,868.88	184,868.88	184,868.88	184,868.88	184,868.88	184,868.88	184,868.88	184,868.88
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
390200 STRUCTURES & IMPROVEMENTS-STRUGIS												
TEST YEAR 12/31/2005	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59
PRIOR YEAR 12/31/2004	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59
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
391000 GEN PLANT-OFFICE FURN & FIXTURES												
TEST YEAR 12/31/2005	788,004.41	788,004.41	789,182.27	787,881.26	787,085.80	789,993.11	789,993.11	782,708.87	782,708.87	782,708.87	782,708.87	782,708.87
PRIOR YEAR 12/31/2004	798,580.84	786,274.40	787,341.82	787,341.82	787,341.82	787,341.82	789,416.82	787,341.82	786,055.07	786,055.07	786,055.07	786,055.07
INCREASE/(DECREASE)	(10,576.43)	1,730.01	1,840.45	539.44	(255.02)	2,651.29	576.29	(4,632.95)	(3,346.20)	(3,346.20)	(3,346.20)	(3,346.20)
391100 COMPUTER AND RELATED EQUIPMENT												
TEST YEAR 12/31/2005	799,966.40	805,575.21	808,687.37	808,687.37	808,306.74	808,306.74	810,481.07	801,164.97	801,164.97	801,164.97	811,226.50	698,574.98
PRIOR YEAR 12/31/2004	729,130.15	720,846.25	738,973.10	738,973.10	790,116.70	795,487.06	795,487.06	795,487.06	793,723.06	798,462.26	798,462.26	799,966.40
INCREASE/(DECREASE)	70,836.25	84,728.96	69,714.27	69,714.27	18,190.04	12,819.68	14,994.01	5,677.91	7,441.91	2,702.71	12,764.24	(161,391.42)

Kellco Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December
391110 COMPUTER SOFTWARE												
TEST YEAR 12/31/2005	22,533.05	22,533.05	22,533.05	22,533.05	22,533.05	22,533.05	22,533.05	22,533.05	22,533.05	22,533.05	22,533.05	22,533.05
PRIOR YEAR 12/31/2004	22,533.05	22,533.05	22,533.05	22,533.05	22,533.05	22,533.05	22,533.05	22,533.05	22,533.05	22,533.05	22,533.05	22,533.05
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
391150 FIBER OPTIC EQUIPMENT												
TEST YEAR 12/31/2005	37,163.56	37,163.56	37,163.56	37,163.56	37,163.56	37,163.56	37,163.56	37,163.56	37,163.56	37,163.56	37,163.56	37,163.56
PRIOR YEAR 12/31/2004	37,163.56	37,163.56	37,163.56	37,163.56	37,163.56	37,163.56	37,163.56	37,163.56	37,163.56	37,163.56	37,163.56	37,163.56
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
392000 GEN PLANT-TRANSPORTATION EQUIPMENT												
TEST YEAR 12/31/2005	6,107,411.17	6,290,740.36	6,294,265.77	6,293,843.34	6,314,897.36	6,339,993.46	6,340,184.34	6,340,932.39	6,646,079.45	6,862,899.20	6,865,142.35	7,314,561.92
PRIOR YEAR 12/31/2004	5,809,293.40	5,860,929.53	5,990,089.59	6,054,667.84	6,212,868.15	6,222,279.32	6,441,773.21	6,412,247.17	6,248,594.97	6,263,511.76	6,301,490.85	6,106,040.85
INCREASE/(DECREASE)	298,117.77	429,810.83	304,176.18	239,175.50	102,029.21	117,714.14	(101,588.87)	(71,314.78)	397,684.48	609,387.44	563,651.50	1,208,541.07
392100 GEN PLANT-R.O.W. TRANS EQUIPMENT												
TEST YEAR 12/31/2005	270,587.94	270,587.94	270,587.94	270,587.94	270,587.94	270,587.94	270,587.94	270,587.94	270,587.94	270,587.94	270,587.94	270,587.94
PRIOR YEAR 12/31/2004	288,122.58	288,122.58	288,122.58	288,122.58	288,122.58	288,122.58	288,122.58	288,122.58	288,122.58	288,122.58	288,122.58	270,587.94
INCREASE/(DECREASE)	(17,534.64)	(17,534.64)	(17,534.64)	(17,534.64)	(17,534.64)	(17,534.64)	(17,534.64)	(17,534.64)	(17,534.64)	(17,534.64)	(17,534.64)	0.00
393000 GEN PLANT-STORES EQUIPMENT												
TEST YEAR 12/31/2005	198,124.96	198,124.96	198,124.96	198,124.96	198,124.96	198,124.96	198,124.96	198,124.96	198,124.96	198,124.96	198,124.96	198,124.96
PRIOR YEAR 12/31/2004	198,124.96	198,124.96	198,124.96	198,124.96	198,124.96	198,124.96	198,124.96	198,124.96	198,124.96	198,124.96	198,124.96	198,124.96
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
394000 GEN PLANT-SHOP & GARAGE EQUIPMENT												
TEST YEAR 12/31/2005	369,149.74	369,149.74	369,149.74	369,149.74	399,368.10	404,729.40	404,729.40	404,729.40	404,729.40	404,729.40	404,729.40	407,304.03
PRIOR YEAR 12/31/2004	355,717.42	355,717.42	355,717.42	355,717.42	355,717.42	363,017.94	363,017.94	363,017.94	363,017.94	366,195.74	369,149.74	369,149.74
INCREASE/(DECREASE)	13,432.32	13,432.32	13,432.32	13,432.32	43,650.68	41,711.46	41,711.46	41,711.46	41,711.46	38,533.66	35,579.66	38,154.29
394100 GEN PLANT-TOOLS & WORKING EQUIPMENT												
TEST YEAR 12/31/2005	503,633.91	503,633.91	503,633.91	506,277.13	507,494.94	507,494.94	507,494.94	507,494.94	509,023.43	509,023.43	509,023.43	512,362.43
PRIOR YEAR 12/31/2004	501,819.50	504,688.12	504,688.12	504,688.12	504,688.12	504,688.12	504,688.12	502,261.21	502,261.21	503,633.91	503,633.91	503,633.91
INCREASE/(DECREASE)	1,814.41	(1,054.21)	(1,054.21)	1,589.01	2,806.82	2,806.82	2,806.82	5,233.73	6,762.22	5,389.52	5,389.52	8,728.52
394200 GEN PLT - ROW TOOLS & WORKING EQUIP												
TEST YEAR 12/31/2005	127,203.26	127,203.26	127,203.26	127,203.26	127,203.26	127,203.26	127,203.26	127,203.26	127,203.26	127,203.26	127,203.26	127,203.26
PRIOR YEAR 12/31/2004	123,674.41	123,674.41	123,674.41	123,674.41	123,674.41	123,674.41	127,203.26	127,203.26	127,203.26	127,203.26	127,203.26	127,203.26
INCREASE/(DECREASE)	3,528.85	3,528.85	3,528.85	3,528.85	3,528.85	3,528.85	0.00	0.00	0.00	0.00	0.00	0.00
395000 GEN PLANT-LABORATORY EQUIPMENT												
TEST YEAR 12/31/2005	614,794.49	618,653.66	618,653.66	618,653.66	618,653.66	618,653.66	618,653.66	619,042.62	639,489.27	640,502.23	640,502.23	640,502.23
PRIOR YEAR 12/31/2004	545,487.25	545,487.25	547,610.20	570,026.96	569,297.36	569,297.36	569,297.36	569,297.36	572,613.21	572,613.21	594,937.72	614,794.49
INCREASE/(DECREASE)	69,307.24	73,166.41	71,043.46	48,626.70	49,356.30	49,356.30	49,356.30	49,745.26	66,876.06	67,889.02	45,564.51	25,707.74

Kerney Corp.

Case No. 2006-00369

Comparison of Total Company Test Year Account Balances

With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December
395100 LABORATORY EQUIPMENT-MICROWAVE SYS												
TEST YEAR	44,940.55	44,940.55	44,940.55	44,940.55	44,940.55	44,940.55	44,940.55	44,940.55	44,940.55	44,940.55	44,940.55	44,940.55
PRIOR YEAR	44,940.55	44,940.55	44,940.55	44,940.55	44,940.55	44,940.55	44,940.55	44,940.55	44,940.55	44,940.55	44,940.55	44,940.55
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
395200 FIBER OPTIC TEST EQUIPMENT												
TEST YEAR	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	21,953.11	21,953.11	21,953.11
PRIOR YEAR	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	21,953.11	21,953.11	21,953.11
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
396000 GEN PLANT-POWER OPERATED EQUIPMENT												
TEST YEAR	209,126.94	209,126.94	209,126.94	209,126.94	209,126.94	209,126.94	209,126.94	252,342.97	165,910.91	165,910.91	165,910.91	165,910.91
PRIOR YEAR	201,345.48	209,126.94	209,126.94	209,126.94	209,126.94	209,126.94	209,126.94	209,126.94	209,126.94	209,126.94	209,126.94	209,126.94
INCREASE/(DECREASE)	7,781.46	0.00	0.00	0.00	0.00	0.00	0.00	43,216.03	(43,216.03)	(43,216.03)	(43,216.03)	(43,216.03)
396100 GEN PLANT-RIGHT-OF-WAY EQUIPMENT												
TEST YEAR	516,876.73	516,876.73	516,876.73	516,876.73	516,876.73	516,876.73	516,876.73	516,876.73	516,876.73	516,876.73	516,876.73	516,876.73
PRIOR YEAR	516,145.33	516,145.33	516,145.33	516,145.33	516,145.33	516,145.33	516,145.33	516,145.33	516,876.73	516,876.73	516,876.73	516,876.73
INCREASE/(DECREASE)	731.40	731.40	731.40	731.40	731.40	731.40	731.40	731.40	0.00	0.00	0.00	0.00
396200 GEN PLANT-POWER OPERATED EQUIPMENT												
TEST YEAR	138,578.84	138,578.84	138,578.84	138,578.84	138,578.84	138,578.84	138,578.84	95,362.81	138,578.84	138,578.84	138,578.84	181,794.87
PRIOR YEAR	138,578.84	138,578.84	138,578.84	138,578.84	138,578.84	138,578.84	138,578.84	138,578.84	138,578.84	138,578.84	138,578.84	138,578.84
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(43,216.03)	0.00	0.00	0.00	43,216.03
396300 GEN PLANT-TRACK VEHICLES												
TEST YEAR	138,902.09	138,902.09	138,902.09	138,902.09	138,902.09	138,902.09	138,902.09	138,902.09	138,902.09	138,902.09	138,902.09	138,902.09
PRIOR YEAR	138,902.09	138,902.09	138,902.09	138,902.09	138,902.09	138,902.09	138,902.09	138,902.09	138,902.09	138,902.09	138,902.09	138,902.09
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
397000 GEN PLANT-COMMUNICATION EQUIPMENT												
TEST YEAR	1,058,811.91	1,058,811.91	1,106,918.72	1,108,736.39	1,110,364.83	1,110,364.83	1,110,364.83	1,110,364.83	1,110,364.83	1,110,364.83	1,110,364.83	1,110,364.83
PRIOR YEAR	1,023,099.87	1,033,355.69	1,023,099.87	1,023,099.87	1,023,099.87	1,023,099.87	1,023,099.87	1,023,099.87	1,024,420.63	1,052,815.91	1,052,815.91	1,055,575.49
INCREASE/(DECREASE)	32,816.55	25,456.22	83,818.85	85,636.52	87,264.96	87,264.96	87,264.96	87,264.96	85,944.20	57,548.92	57,548.92	54,789.34
397100 GEN PLT-COMM EQUIP UNDER CAP LEASE												
TEST YEAR	1,006.89	1,006.89	1,006.89	1,006.89	1,006.89	1,006.89	1,006.89	1,006.89	1,006.89	1,006.89	1,006.89	1,006.89
PRIOR YEAR	1,006.89	1,006.89	1,006.89	1,006.89	1,006.89	1,006.89	1,006.89	1,006.89	1,006.89	1,006.89	1,006.89	1,006.89
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
397200 GENERAL PLANT-FIBER OPTIC SONET												
TEST YEAR	465,863.82	465,863.82	465,863.82	465,863.82	465,863.82	465,863.82	465,863.82	465,863.82	465,863.82	465,863.82	465,863.82	465,863.82
PRIOR YEAR	465,863.82	465,863.82	465,863.82	465,863.82	465,863.82	465,863.82	465,863.82	465,863.82	465,863.82	465,863.82	465,863.82	465,863.82
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

Ken... Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number	Account Title	January	February	March	April	May	June	July	August	September	October	November	December
398000	GEN PLANT-MISCELLANEOUS EQUIPMENT												
	TEST YEAR 12/31/2005	243,420.14	243,420.14	235,599.03	235,599.03	216,458.11	220,535.03	220,535.03	218,253.36	218,253.36	218,253.36	218,253.36	218,253.36
	PRIOR YEAR 12/31/2004	241,812.49	241,812.49	241,812.49	241,812.49	241,812.49	241,812.49	241,812.49	241,812.49	241,812.49	241,812.49	241,812.49	241,812.49
	INCREASE/(DECREASE)	1,607.65	1,607.65	(6,213.46)	(6,213.46)	(25,354.38)	(21,277.46)	(21,277.46)	(23,559.13)	(23,559.13)	(23,559.13)	(23,559.13)	(23,559.13)
398100	GEN PLANT-GIS EQUIPMENT												
	TEST YEAR 12/31/2005	240,482.02	240,482.02	375,482.02	375,482.02	375,482.02	375,482.02	375,482.02	375,482.02	375,482.02	375,482.02	375,482.02	375,482.02
	PRIOR YEAR 12/31/2004	240,482.02	240,482.02	240,482.02	240,482.02	240,482.02	240,482.02	240,482.02	240,482.02	240,482.02	240,482.02	240,482.02	240,482.02
	INCREASE/(DECREASE)	0.00	0.00	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00

KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22

Item 11) Provide a schedule, as shown in Format 10, comparing each income statement account or sub account included in Kenergy's chart of accounts for each month of the test year, to the same month of the preceding 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 11, pages 2-34 of 34, contain the above referenced information.

Witness) Steve Thompson

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December	Total
403220													
GENERAL PLANT DEPRECIATION-CLASS A													
TEST YEAR 12/31/2005	14.97	16.37	12.73	7.75	11.47	35.09	0.00	0.00	0.00	0.00	0.00	0.00	98.38
PRIOR YEAR 12/31/2004	21.68	33.70	17.06	47.27	17.16	16.23	21.40	38.15	29.54	20.14	35.18	27.78	323.29
INCREASE/(DECREASE)	(6.71)	(17.33)	(4.33)	(39.52)	(5.69)	18.86	(21.40)	(38.15)	(29.54)	(20.14)	(35.18)	(27.78)	(226.91)
403230													
GENERAL PLANT DEPRECIATION-CLASS B													
TEST YEAR 12/31/2005	0.73	1.36	1.09	0.98	1.16	7.30	0.00	0.00	0.00	0.00	0.00	0.00	12.62
PRIOR YEAR 12/31/2004	1.47	1.40	5.44	2.18	3.51	4.21	2.53	5.45	1.68	1.75	0.76	0.35	30.73
INCREASE/(DECREASE)	(0.74)	(0.04)	(4.35)	(1.20)	(2.35)	(3.09)	(2.53)	(5.45)	(1.68)	(1.75)	(0.76)	(0.35)	(18.11)
403240													
GENERAL PLANT DEPRECIATION-CLASS C													
TEST YEAR 12/31/2005	10.59	13.30	19.13	13.39	13.23	94.16	0.00	0.00	0.00	0.00	0.00	0.00	163.80
PRIOR YEAR 12/31/2004	25.72	14.75	17.78	5.45	14.06	8.41	3.65	19.87	9.74	14.45	7.23	10.07	151.19
INCREASE/(DECREASE)	(15.13)	(1.45)	1.35	7.94	(0.83)	85.75	(3.65)	(19.87)	(9.74)	(14.45)	(7.23)	(10.07)	(12.81)
403250													
DEPRE-DIST PLANT-CLASS C													
TEST YEAR 12/31/2005	2,872.57	2,872.57	2,872.57	2,872.57	2,872.57	2,872.57	2,872.57	2,872.48	2,828.48	2,828.48	2,828.48	2,828.48	34,206.30
PRIOR YEAR 12/31/2004	2,872.57	2,872.57	2,872.57	2,872.57	2,872.57	2,872.57	2,872.57	2,872.57	2,872.57	2,872.57	2,872.57	2,872.57	34,470.84
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	(44.09)	(44.09)	(44.09)	(44.09)	(44.09)	(44.09)	(264.54)
403600													
DEPRECIATION EXP-DISTRIBUTION PLANT													
TEST YEAR 12/31/2005	469,535.51	471,705.19	427,740.42	401,168.05	467,094.35	468,175.25	471,310.55	472,790.47	474,055.79	475,750.22	477,671.70	411,647.52	5,488,646.02
PRIOR YEAR 12/31/2004	447,493.62	449,390.00	450,454.73	452,573.24	452,465.68	457,191.67	459,261.51	464,265.16	465,102.52	466,612.24	468,341.17	470,591.31	5,502,752.85
INCREASE/(DECREASE)	22,041.89	22,315.19	(22,714.31)	(51,405.19)	14,628.67	10,983.58	13,049.04	8,525.31	8,953.27	9,137.98	9,330.53	(58,943.79)	(14,106.83)
403700													
DEPRECIATION EXP-GENERAL PLANT													
TEST YEAR 12/31/2005	4,476.14	4,471.30	4,481.18	4,479.15	4,480.59	4,471.75	18,698.03	20,577.98	43,072.63	40,205.75	40,069.37	40,172.62	229,656.69
PRIOR YEAR 12/31/2004	4,243.44	4,125.19	4,221.03	4,227.91	4,317.04	4,315.71	4,315.34	4,313.54	4,311.13	4,326.70	4,320.93	4,407.22	51,445.18
INCREASE/(DECREASE)	232.70	346.11	260.15	251.24	163.55	156.04	14,382.69	16,264.44	39,761.50	35,879.05	35,748.44	35,765.60	178,211.51
403710													
DEPRECIATION EXP-GENERAL PLANT-BUILDINGS													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
404000													
AMORTIZATION LIMITED TERM ELEC PLT													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
408120													
PROPERTY TAXES-CLASS A													
TEST YEAR 12/31/2005	25.91	25.91	25.91	25.91	25.91	25.91	25.91	25.91	25.91	25.91	25.91	25.91	359.45
PRIOR YEAR 12/31/2004	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	354.99
INCREASE/(DECREASE)	(0.99)	(0.99)	(0.99)	(0.99)	(0.99)	(0.99)	(0.99)	(0.99)	(0.99)	(0.99)	(0.99)	(0.99)	(24.46)

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December	Total
408130													
PROPERTY TAXES-CLASS B													
TEST YEAR 12/31/2005	14.63	14.63	14.63	14.63	14.63	14.63	14.63	14.63	14.63	14.63	27.71	28.95	202.96
PRIOR YEAR 12/31/2004	15.98	15.98	15.98	15.98	15.98	15.98	15.98	15.98	15.98	15.98	17.30	21.90	199.00
INCREASE/(DECREASE)	(1.35)	(1.35)	(1.35)	(1.35)	(1.35)	(1.35)	(1.35)	(1.35)	(1.35)	(1.35)	10.41	7.05	3.96
408140													
PROPERTY TAXES-CLASS C													
TEST YEAR 12/31/2005	58.31	58.31	58.31	58.31	58.31	58.31	58.31	58.31	58.31	58.31	110.48	115.40	808.98
PRIOR YEAR 12/31/2004	67.97	67.97	67.97	67.97	67.97	67.97	67.97	67.97	67.97	67.97	73.60	93.14	846.44
INCREASE/(DECREASE)	(9.66)	(9.66)	(9.66)	(9.66)	(9.66)	(9.66)	(9.66)	(9.66)	(9.66)	(9.66)	36.88	22.26	(37.46)
408700													
TAXES-OTHER													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
408710													
REGULATORY ASSESSMENT TAX													
TEST YEAR 12/31/2005	6,139.65	6,139.65	6,139.65	6,139.65	6,139.65	6,139.65	6,139.65	5,989.92	5,989.91	5,989.92	5,989.92	5,989.92	72,927.08
PRIOR YEAR 12/31/2004	891.72	12,019.34	6,455.54	6,455.54	6,455.54	6,455.54	5,975.23	5,975.23	5,975.23	5,975.24	5,975.24	5,975.24	74,594.62
INCREASE/(DECREASE)	5,247.93	(5,879.69)	(315.89)	(315.89)	(315.89)	(315.89)	164.42	14.69	14.68	14.69	14.68	14.68	(1,667.54)
408720													
REGULATORY ASSESSMENT TAX-CLASS A													
TEST YEAR 12/31/2005	13,306.09	13,306.09	13,306.09	13,306.09	13,306.09	13,306.09	13,306.09	12,981.58	12,981.58	12,981.58	12,981.58	12,981.57	166,050.62
PRIOR YEAR 12/31/2004	22,594.94	22,594.94	14,525.23	14,525.23	14,525.23	14,525.23	13,444.17	13,444.17	13,444.16	13,444.16	13,444.16	13,444.16	167,816.37
INCREASE/(DECREASE)	(9,288.85)	(9,288.85)	(1,219.14)	(1,219.14)	(1,219.14)	(1,219.14)	(1,338.08)	(462.59)	(462.59)	(462.59)	(462.59)	(462.59)	(9,765.95)
408730													
REGULATORY ASSESSMENT TAX-CLASS B													
TEST YEAR 12/31/2005	1,715.13	1,715.13	1,715.13	1,715.13	1,715.13	1,715.13	1,715.13	1,673.30	1,673.30	1,673.30	1,673.30	1,673.30	20,372.41
PRIOR YEAR 12/31/2004	14,525.23	(10,780.69)	1,872.27	1,872.27	1,872.27	1,872.27	1,732.97	1,732.97	1,732.97	1,732.97	1,732.97	1,732.97	21,651.44
INCREASE/(DECREASE)	(12,810.10)	12,495.82	(157.14)	(157.14)	(157.14)	(157.14)	(17.64)	(59.67)	(59.67)	(59.67)	(59.67)	(59.67)	(1,279.03)
408740													
REGULATORY ASSESSMENT TAX-CLASS C													
TEST YEAR 12/31/2005	816.87	816.87	816.87	816.87	816.87	816.87	816.87	796.94	796.95	796.94	796.94	796.95	9,702.81
PRIOR YEAR 12/31/2004	1,872.27	(88.84)	891.71	891.71	891.71	891.71	825.37	825.37	825.37	825.38	825.37	825.37	10,302.51
INCREASE/(DECREASE)	(1,055.40)	905.71	(74.84)	(74.84)	(74.84)	(74.84)	(6.50)	(28.43)	(28.43)	(28.44)	(28.43)	(28.42)	(599.70)
409100													
INCOME TAX EXPENSE													
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,336.20
PRIOR YEAR 12/31/2004	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
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	7,336.20
415000													
REVENUES FROM GEOTHERMAL													
TEST YEAR 12/31/2005	(8,842.71)	(7,058.30)	(10,908.76)	(8,763.73)	(5,176.04)	(19,292.53)	(5,080.52)	(23,401.94)	(11,200.20)	(22,281.95)	(15,768.21)	(19,157.98)	(166,932.87)
PRIOR YEAR 12/31/2004	(21,981.40)	(7,834.50)	(15,329.24)	(10,712.91)	(4,271.47)	(4,399.59)	(5,736.77)	(8,997.87)	(22,385.59)	(8,997.87)	(15,008.89)	(11,791.29)	(139,405.61)
INCREASE/(DECREASE)	13,138.69	776.20	4,420.48	1,949.18	5,790.53	(15,021.06)	(661.13)	(17,665.17)	11,185.15	(13,294.06)	(1,759.32)	(7,366.73)	(17,527.28)

Kenergy Corp.
Case No. 2005-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December	Total
415200													
REVENUE-ELECTRIC GRILLS													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
415500													
REVENUES FROM WATER HEATER PROGRAM													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
415510													
BREC REBATES - WATER HEATERS													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
415600													
REVENUES-SURGE PROTECTOR SALES													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
415601													
REVENUE-SURGE PROTECTORS LEASED													
TEST YEAR 12/31/2005	(1,165.00)	(1,140.00)	(1,160.00)	(1,160.00)	(1,160.00)	(1,155.00)	(1,165.00)	(1,145.00)	(1,155.00)	(1,160.00)	(1,170.00)	(1,150.00)	(13,865.00)
PRIOR YEAR 12/31/2004	(1,160.00)	(1,170.00)	(1,165.00)	(1,175.00)	(1,185.00)	(1,180.00)	(1,180.00)	(1,180.00)	(1,190.00)	(1,180.00)	(1,150.00)	(1,165.00)	(14,080.00)
INCREASE/(DECREASE)	(5.00)	30.00	5.00	15.00	25.00	25.00	15.00	35.00	35.00	20.00	(20.00)	15.00	195.00
415700													
REVENUES-AMUSEMENT PARK TICKET													
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	(1,686.25)	(19,912.53)	(45,608.25)	(23,032.25)	(1,751.25)	(507.50)	0.00	0.00	(92,498.03)
PRIOR YEAR 12/31/2004	0.00	(625.42)	0.00	(180.00)	(2,099.00)	(14,451.50)	(15,689.75)	(1,304.00)	(1,304.00)	(180.75)	0.00	0.00	(68,735.67)
INCREASE/(DECREASE)	0.00	625.42	0.00	180.00	412.75	(5,461.03)	(11,404.00)	(7,342.50)	(447.25)	(326.75)	0.00	0.00	(23,762.36)
416000													
COSTS & EXPENSES-GEOTHERMAL													
TEST YEAR 12/31/2005	9,323.33	7,625.56	11,801.19	8,562.25	6,097.90	17,176.25	10,303.05	15,116.70	10,520.45	20,272.52	15,381.91	19,820.57	153,001.88
PRIOR YEAR 12/31/2004	19,957.35	9,065.07	14,736.31	9,882.67	11,786.99	5,548.33	5,612.56	7,999.13	15,659.32	8,896.34	9,757.45	19,371.73	138,275.25
INCREASE/(DECREASE)	(10,634.02)	(1,239.51)	(2,935.12)	(1,320.42)	(4,889.09)	11,627.92	4,690.49	7,117.57	(5,138.87)	11,374.18	5,624.46	448.84	14,726.43
416100													
GENERAL MERCHANDISING ACTIVITIES													
TEST YEAR 12/31/2005	(584.19)	0.00	0.00	0.00	0.00	51.84	0.00	251.39	0.00	43.92	43.92	273.38	80.26
PRIOR YEAR 12/31/2004	405.05	154.53	123.83	189.59	132.96	(4.03)	1.43	1.43	1.43	135.60	2.96	709.57	1,854.35
INCREASE/(DECREASE)	(989.24)	(154.53)	(123.83)	(189.59)	(132.96)	55.87	(1.43)	249.96	(1.43)	(91.68)	40.96	(436.19)	(1,774.09)
416200													
COST & EXPENSES-ELECTRIC GRILLS													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December	Total
416500													
COST AND EXPENSES - WATER HEATERS													
TEST YEAR 12/31/2005	92.75	242.45	309.75	(459.63)	98.26	25.94	21.06	0.00	0.00	1.68	1.66	1.97	335.91
PRIOR YEAR 12/31/2004	175.12	214.59	20.64	128.82	57.67	141.19	171.61	210.88	136.39	97.33	92.04	102.26	1,568.44
INCREASE/(DECREASE)	(82.37)	27.86	289.11	(588.15)	40.59	(115.25)	(150.75)	(210.88)	(136.39)	(95.65)	(90.36)	(100.29)	(1,272.53)
416600													
COST & EXPENSES - SURGE PROTECTORS													
TEST YEAR 12/31/2005	1,166.71	561.17	438.99	465.82	515.06	440.78	495.06	692.45	409.23	485.95	423.87	1,919.71	8,014.80
PRIOR YEAR 12/31/2004	913.75	807.43	868.09	1,073.91	1,032.83	955.96	770.82	584.38	373.69	435.11	600.89	(1,468.74)	6,988.32
INCREASE/(DECREASE)	252.96	(246.26)	(429.10)	(608.09)	(517.77)	(515.18)	(275.76)	108.07	35.54	52.84	(177.02)	3,388.45	1,046.48
416700													
COST & EXPENSES-AMUSEMENT PK TICKET													
TEST YEAR 12/31/2005	0.00	0.00	24.09	80.20	3,090.71	21,131.92	43,323.63	23,622.02	1,569.96	634.92	852.21	16.15	84,345.81
PRIOR YEAR 12/31/2004	0.30	0.00	72.80	284.32	2,064.05	13,795.67	33,993.45	15,161.10	1,117.62	255.73	1,059.79	(4.34)	67,800.49
INCREASE/(DECREASE)	(0.30)	0.00	(48.71)	(204.12)	1,026.66	7,336.25	9,330.18	8,460.92	452.34	379.19	(207.58)	20.49	26,545.32
416900													
COST & EXPENSES-HOME SECURITY SVS													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	43.38	66.51	77.95	84.00	103.68	62.99	80.81	62.87	23.64	21.82	0.00	0.00	627.65
INCREASE/(DECREASE)	(43.38)	(66.51)	(77.95)	(84.00)	(103.68)	(62.99)	(80.81)	(62.87)	(23.64)	(21.82)	0.00	0.00	(627.65)
417000													
REVENUES-NON UTILITY OPS													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
417002													
REVENUE-INTERNET-LOCAL/LONG DISTANC													
TEST YEAR 12/31/2005	(6,443.31)	(6,991.60)	(6,577.80)	(7,224.20)	(8,713.16)	(5,450.08)	(7,494.95)	(5,124.77)	(4,978.61)	(6,049.49)	(5,098.80)	(7,004.28)	(77,141.27)
PRIOR YEAR 12/31/2004	(7,753.65)	(8,142.70)	(6,921.71)	(5,312.69)	(11,286.23)	(5,828.74)	(7,952.41)	(8,917.41)	(5,985.45)	(5,896.06)	(6,821.52)	(8,163.99)	(86,084.56)
INCREASE/(DECREASE)	1,310.34	1,160.90	(556.09)	(1,911.51)	2,573.05	378.66	457.46	3,792.64	1,006.84	(153.43)	1,722.72	1,159.71	10,943.29
417003													
REVENUE-HOME SECURITY MONITORING													
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(29.95)
PRIOR YEAR 12/31/2004	(588.75)	(578.70)	(578.70)	(578.70)	(578.70)	(578.70)	(578.70)	(568.75)	0.00	0.00	0.00	(29.95)	(4,599.70)
INCREASE/(DECREASE)	588.75	578.70	578.70	578.70	578.70	578.70	578.70	568.75	0.00	0.00	0.00	0.00	4,559.75
417004													
REVENUE-HOME SECURITY MAINTENANCE													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.45
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	(26.45)
417005													
POINT-TO-POINT FIBER SERVICE-REVENU													
TEST YEAR 12/31/2005	(2,733.00)	(2,733.00)	(2,733.00)	(2,733.00)	(2,733.00)	(2,733.00)	(2,733.00)	(2,733.00)	(2,733.00)	(2,733.00)	(2,630.50)	(2,901.20)	(32,861.70)
PRIOR YEAR 12/31/2004	(205.00)	(205.00)	(205.00)	(205.00)	(205.00)	(205.00)	(205.00)	(205.00)	(205.00)	(2,733.00)	(2,733.00)	(2,733.00)	(10,075.86)
INCREASE/(DECREASE)	(2,528.00)	(2,528.00)	(2,528.00)	(2,528.00)	(2,528.00)	(2,528.00)	(2,528.00)	(2,528.00)	(2,528.00)	0.00	102.50	(168.20)	(22,785.84)

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December	Total
417007													
REVENUE-WIRELESS ISP													
TEST YEAR 12/31/2005	2,135.81	(2,444.00)	(1,797.10)	(2,011.00)	(2,046.00)	(2,005.54)	(1,763.00)	(1,763.00)	(1,728.00)	(1,675.50)	(1,520.00)	(2,368.69)	(18,985.02)
PRIOR YEAR 12/31/2004	(1,425.15)	(1,310.55)	(1,590.00)	(3,325.00)	(3,949.63)	(4,002.60)	(3,712.45)	(3,726.00)	(3,194.00)	(3,289.13)	(4,065.55)	(2,890.00)	(46,640.05)
INCREASE/(DECREASE)	3,560.96	(1,133.45)	(207.10)	1,314.00	1,903.63	1,997.06	1,949.45	2,023.00	1,466.00	11,613.63	2,545.55	821.31	27,654.04
417100													
EXPENSES-NON UTILITY OPS													
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(25.32)	(25.32)
PRIOR YEAR 12/31/2004	0.00	0.00	79.37	26.50	28.50	0.00	0.00	0.00	0.00	0.00	0.00	181.90	318.27
INCREASE/(DECREASE)	0.00	0.00	(79.37)	(26.50)	(28.50)	0.00	0.00	0.00	0.00	0.00	0.00	(207.22)	(343.59)
417102													
EXPENSES-INTERNET-LOCAL/LONG DISTAN													
TEST YEAR 12/31/2005	5,242.12	4,724.88	4,403.46	4,197.60	5,397.37	4,245.38	5,068.25	5,114.06	6,664.26	5,685.13	6,202.47	5,469.78	62,414.76
PRIOR YEAR 12/31/2004	5,637.56	5,988.56	7,316.68	5,158.21	5,126.77	4,840.15	6,107.36	5,170.99	5,483.75	5,247.31	4,343.93	4,071.97	64,403.14
INCREASE/(DECREASE)	(295.44)	(1,273.68)	(2,913.12)	(960.61)	270.60	(594.77)	(1,039.11)	(56.93)	1,180.51	437.82	1,858.54	1,397.81	(1,988.38)
417103													
EXPENSES-HOME SECURITY MONITORING													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	60.26	60.26	60.26	60.26	332.29	60.26	195.26	(165.24)	5,466.67	(5,466.67)	0.00	0.00	663.61
INCREASE/(DECREASE)	(60.26)	(60.26)	(60.26)	(60.26)	(332.29)	(60.26)	(195.26)	165.24	(5,466.67)	5,466.67	0.00	0.00	(663.61)
417105													
EXPENSES-HOME SECURITY													
TEST YEAR 12/31/2005	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	294.64
PRIOR YEAR 12/31/2004	889.03	628.12	721.96	1,004.76	711.84	896.68	1,442.02	222.12	82.25	28.43	26.61	29.22	6,695.04
INCREASE/(DECREASE)	(865.31)	(604.40)	(698.24)	(981.04)	(688.12)	(872.96)	(1,418.30)	(198.40)	(58.53)	(4.71)	(4.89)	(5.50)	(6,400.40)
417106													
EXPENSES-POINT TO POINT FIBER SERV													
TEST YEAR 12/31/2005	1,395.24	2,442.46	473.19	2,575.86	2,640.56	2,478.10	2,427.02	4,771.25	103.59	2,549.31	2,521.03	2,975.33	27,352.94
PRIOR YEAR 12/31/2004	167.89	150.07	169.49	21.38	22.19	18.44	19.34	87.12	372.59	7,497.70	4,663.11	2,605.87	15,795.19
INCREASE/(DECREASE)	1,227.35	2,292.39	303.70	2,554.48	2,618.37	2,459.66	2,407.68	4,684.13	(269.00)	(4,948.39)	(2,142.08)	369.46	11,557.75
417107													
EXPENSES-WIRELESS ISP													
TEST YEAR 12/31/2005	5,638.04	3,980.32	5,176.70	5,501.75	2,984.39	2,392.18	1,927.14	3,017.83	225.70	1,681.29	2,115.33	8,799.38	43,440.05
PRIOR YEAR 12/31/2004	4,392.11	1,566.93	5,215.89	3,768.72	4,640.82	2,178.36	9,248.47	3,267.01	17,812.59	(4,332.87)	1,999.63	6,528.62	56,506.28
INCREASE/(DECREASE)	1,245.93	2,393.39	(39.19)	1,733.03	(1,656.43)	213.82	(7,321.33)	(249.16)	(17,586.89)	6,014.16	115.70	2,270.76	(13,066.23)
418100													
EQUITY IN EARNINGS OF SUBSIDIARY													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
419000													
INTEREST-DIVIDEND INCOME													
TEST YEAR 12/31/2005	(57,740.27)	(62,340.78)	(66,618.76)	(66,462.65)	(65,096.64)	(72,925.64)	(71,778.08)	(69,474.07)	(64,141.62)	(63,503.85)	(62,612.22)	(135,283.78)	(857,978.26)
PRIOR YEAR 12/31/2004	(58,052.14)	(50,889.67)	(55,467.90)	(55,389.03)	(60,166.03)	(56,653.62)	(60,160.72)	(57,175.65)	(54,389.61)	(56,972.44)	(55,406.13)	(199,348.73)	(620,100.73)
INCREASE/(DECREASE)	321.87	(11,451.11)	(10,150.86)	(11,074.47)	(4,910.61)	(16,272.02)	(11,617.36)	(12,298.41)	(9,752.01)	(6,531.41)	(7,206.09)	63,064.95	(37,877.53)

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December	Total
419100													
INTEREST-COMMONWEALTH DEPOSIT													
TEST YEAR 12/31/2005	(2,208.22)	(2,032.88)	(2,420.55)	(2,508.85)	(2,654.11)	(2,773.97)	(2,972.60)	(3,121.23)	(3,184.93)	(3,482.19)	(3,369.66)	(3,715.75)	(34,443.14)
PRIOR YEAR 12/31/2004	(934.25)	(873.97)	(934.25)	(904.11)	(934.25)	(1,130.14)	(1,273.97)	(1,401.37)	(1,520.55)	(1,677.40)	(1,931.51)	(2,059.59)	(15,572.35)
INCREASE/(DECREASE)	(1,273.97)	(1,158.91)	(1,486.30)	(1,602.74)	(1,719.86)	(1,643.83)	(1,698.63)	(1,719.86)	(1,654.38)	(1,804.79)	(1,438.55)	(1,656.16)	(18,867.79)
419300													
ERC INTEREST INCOME													
TEST YEAR 12/31/2005	(96.33)	(93.35)	(76.76)	(63.10)	(38.39)	(71.21)	(65.02)	(70.46)	(91.45)	(86.68)	(83.53)	(46.13)	(882.41)
PRIOR YEAR 12/31/2004	(97.50)	(95.30)	(93.07)	(90.84)	(78.89)	(96.09)	(84.10)	(81.84)	(94.06)	(91.56)	(85.41)	(137.49)	(1,106.14)
INCREASE/(DECREASE)	1.17	1.95	16.31	27.74	40.49	24.88	19.08	11.36	2.61	4.38	(18.12)	91.36	223.73
419400													
INTEREST-HOME SECURITY SYS LOANS													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
421000													
MISC NON-OPERATING INC-DEDUCTIONS													
TEST YEAR 12/31/2005	0.00	(67.00)	0.00	0.00	0.00	0.00	(40.00)	(405.00)	0.00	0.00	0.00	(17,384.75)	(17,896.75)
PRIOR YEAR 12/31/2004	(157.00)	(24.00)	0.00	(140.00)	0.00	(180.00)	0.00	0.00	0.00	0.00	(104.00)	0.00	(605.00)
INCREASE/(DECREASE)	157.00	(43.00)	0.00	140.00	0.00	180.00	(40.00)	(405.00)	0.00	0.00	104.00	(17,384.75)	(17,291.75)
421100													
GAIN ON DISPOSITION OF PROPERTY													
TEST YEAR 12/31/2005	0.00	0.00	0.00	(13.55)	(465.59)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(479.13)
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	(8,453.66)	0.00	0.00	(711.00)	(2,040.57)	0.00	40.25	(2,314.89)	(13,479.87)
INCREASE/(DECREASE)	0.00	0.00	0.00	(13.55)	7,988.07	0.00	0.00	711.00	2,040.57	0.00	(40.25)	2,314.89	13,000.74
421200													
LOSS ON DISPOSITION OF PROPERTY													
TEST YEAR 12/31/2005	0.00	0.00	2,823.70	0.00	48,808.30	0.00	0.00	893.08	0.00	0.00	0.00	225.97	52,751.05
PRIOR YEAR 12/31/2004	0.00	5,830.19	0.00	0.00	5,790.36	0.00	0.00	1,515.00	16,412.96	(1,333.02)	6,180.28	10,051.31	45,447.10
INCREASE/(DECREASE)	0.00	(5,830.19)	2,823.70	0.00	43,017.94	0.00	0.00	(621.92)	(16,412.96)	1,333.02	(6,180.28)	(9,825.34)	7,303.95
421220													
NON-OPERATING INCOME CLASS A													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
421230													
NON-OPERATING INCOME CLASS B													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
421240													
NON-OPERATING INCOME CLASS C													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December	Total
423000													
G AND T COOP CAPITAL CREDITS													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
423100													
CONTRA-ACCOUNT G & T CAPITAL CR													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
424000													
OTHER CAPITAL CR ALLOCATIONS													
TEST YEAR 12/31/2005	(9,804.00)	(9,804.00)	(44,167.91)	(8,439.20)	(8,439.20)	(8,439.20)	(8,439.20)	(8,439.20)	(31,290.59)	(8,439.20)	(8,439.20)	(40,439.20)	(194,590.10)
PRIOR YEAR 12/31/2004	(7,083.00)	(7,083.00)	(17,501.99)	(7,083.00)	(9,439.00)	(9,439.00)	(9,439.00)	(9,439.00)	(35,604.99)	(9,439.00)	(9,439.00)	(699.00)	(131,688.98)
INCREASE/(DECREASE)	(2,721.00)	(2,721.00)	(26,665.92)	(1,356.20)	999.80	999.80	999.80	999.80	4,314.40	999.80	999.80	(39,740.20)	(62,891.12)
426100													
OTHER INCOME DEDUCTIONS-DONATIONS													
TEST YEAR 12/31/2005	1,650.00	1,268.62	10,994.65	1,848.83	2,734.51	6,025.57	151.42	656.20	6,310.83	1,474.81	9,995.50	8,960.25	52,091.19
PRIOR YEAR 12/31/2004	3,947.73	4,331.98	10,221.77	4,968.39	81.15	10,575.52	10,139.19	4,072.06	5,675.86	100.00	2,550.00	10,269.49	66,933.14
INCREASE/(DECREASE)	(2,297.73)	(3,063.36)	772.88	(3,119.56)	2,653.36	(4,549.95)	(9,987.77)	(3,415.86)	634.97	1,374.81	7,445.50	(1,289.24)	(14,841.95)
426400													
MISC INC DED-EXP FOR CIVIC POL ACT													
TEST YEAR 12/31/2005	1,665.00	660.00	2,590.00	395.00	360.00	350.00	805.00	870.00	210.00	1,340.00	500.00	295.00	10,040.00
PRIOR YEAR 12/31/2004	185.00	165.00	935.00	235.00	452.41	80.00	325.00	2,965.00	820.00	405.00	1,688.00	619.44	8,207.41
INCREASE/(DECREASE)	1,480.00	495.00	1,655.00	160.00	(92.41)	270.00	480.00	(2,095.00)	(610.00)	935.00	(1,188.00)	(363.00)	1,832.59
426500													
MISC INC DED-OTHER DEDUCTIONS													
TEST YEAR 12/31/2005	0.00	510.30	685.09	0.00	45.00	0.00	0.00	0.00	0.00	0.00	190.16	0.00	1,430.55
PRIOR YEAR 12/31/2004	(64.70)	72.85	1,791.07	0.00	82.40	0.00	224.90	0.00	103.50	177.99	0.00	619.44	3,007.45
INCREASE/(DECREASE)	64.70	437.45	(1,105.98)	0.00	(37.40)	0.00	(224.90)	0.00	(103.50)	(177.99)	190.16	(619.44)	(1,576.90)
427100													
INTEREST ON REA CONSTRUCTION LOAN													
TEST YEAR 12/31/2005	163,541.21	144,119.71	162,784.79	157,031.56	260,303.71	213,461.46	220,347.75	230,106.96	222,879.06	229,796.20	221,280.08	229,043.11	2,454,675.60
PRIOR YEAR 12/31/2004	204,667.74	174,320.69	198,983.47	174,884.75	148,351.94	169,749.68	173,071.38	143,605.56	166,559.33	171,895.48	143,970.87	171,093.15	2,042,154.04
INCREASE/(DECREASE)	(41,126.53)	(30,200.98)	(36,208.68)	(17,853.19)	111,951.77	43,711.78	47,276.37	86,501.40	56,319.73	57,900.72	77,309.21	57,949.96	412,521.56
427125													
INTEREST RUS-CLASS C													
TEST YEAR 12/31/2005	4,633.18	4,633.18	4,633.18	4,633.18	4,633.18	4,633.18	4,562.07	4,562.07	4,562.07	4,562.07	4,562.07	4,562.07	55,171.50
PRIOR YEAR 12/31/2004	4,633.18	4,633.18	4,633.18	4,633.18	4,633.18	4,633.18	4,633.18	4,633.18	4,633.18	4,633.18	4,633.18	4,633.18	55,398.16
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	(71.11)	(71.11)	(71.11)	(71.11)	(71.11)	(71.11)	(426.66)
427200													
INTEREST-LONG TERM DEBT-CFC													
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(158.97)
PRIOR YEAR 12/31/2004	5,175.26	(5,008.12)	100.41	(131.52)	36,570.81	(2,417.44)	17,539.93	19,144.20	(2,072.89)	0.00	0.00	(1,652.00)	67,293.64
INCREASE/(DECREASE)	(5,175.26)	5,008.12	(100.41)	131.52	(36,570.81)	2,417.44	(17,539.93)	(19,144.20)	1,913.12	0.00	0.00	1,652.00	(67,428.51)

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December	Total
427210													
INTEREST ON COBANK LOANS													
TEST YEAR 12/31/2005	89,081.34	81,603.29	35,782.22	80,468.67	94,182.92	90,815.86	96,597.41	99,068.61	96,893.50	104,202.28	103,044.91	107,795.33	1,087,656.34
PRIOR YEAR 12/31/2004	59,431.71	52,052.76	43,505.71	71,917.44	40,842.34	75,697.44	61,493.47	73,815.82	78,020.76	81,667.82	84,001.28	97,267.52	819,703.87
INCREASE/(DECREASE)	29,649.63	29,550.53	(7,723.49)	16,551.23	53,340.58	15,118.42	35,113.94	25,252.79	18,872.74	22,534.46	19,043.63	10,527.81	267,952.47
427220													
INTEREST - FEDERAL FINANCING BANK													
TEST YEAR 12/31/2005	25,507.34	30,836.82	34,140.77	38,518.36	42,734.59	57,252.37	56,540.23	56,540.23	54,716.35	64,676.98	62,590.63	77,257.91	601,312.46
PRIOR YEAR 12/31/2004	4,851.29	4,538.30	4,851.29	5,011.78	11,774.68	11,950.23	11,736.68	11,736.68	14,719.21	11,736.68	20,140.41	21,205.51	134,252.74
INCREASE/(DECREASE)	20,656.05	26,298.52	29,289.48	33,506.58	30,959.91	45,302.04	44,803.55	44,803.55	39,997.14	52,940.30	42,450.22	56,052.40	467,059.74
427300													
INTEREST ON CWIP													
TEST YEAR 12/31/2005	0.00	0.00	0.00	(10,444.25)	0.00	0.00	(14,570.97)	0.00	0.00	(16,144.01)	0.00	(18,932.38)	(60,091.61)
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	(17,529.65)	0.00	0.00	(15,622.45)	0.00	0.00	(16,144.01)	0.00	(22,326.65)	(55,478.35)
INCREASE/(DECREASE)	0.00	0.00	0.00	7,085.40	0.00	0.00	1,951.48	0.00	0.00	(0.00)	0.00	3,394.47	(4,613.26)
431000													
INTEREST EXP - CONSUMER DEPOSITS													
TEST YEAR 12/31/2005	6,293.23	6,316.12	6,373.72	6,418.40	6,464.85	6,418.02	6,458.83	6,554.39	6,662.47	6,681.51	6,806.07	6,844.74	78,292.35
PRIOR YEAR 12/31/2004	6,041.74	(18,933.77)	6,845.44	6,398.22	4,224.72	6,118.02	6,096.53	6,243.29	6,883.38	6,185.02	6,218.08	6,391.76	48,702.43
INCREASE/(DECREASE)	251.49	25,249.89	(471.72)	20.18	2,240.13	300.00	362.30	311.10	(220.91)	495.49	587.99	452.98	29,589.92
431100													
INTEREST EXPENSE - SHORT TERM LOANS													
TEST YEAR 12/31/2005	2,761.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,745.54	4,507.18
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	443.84	443.84
INCREASE/(DECREASE)	2,761.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,301.70	4,063.34
431200													
INTEREST EXPENSE - COMMONWEALTH DEPOS													
TEST YEAR 12/31/2005	5,095.78	4,602.64	5,095.78	4,931.40	5,095.78	4,931.70	5,095.89	5,095.89	4,931.51	5,095.78	4,931.40	5,095.78	59,999.33
PRIOR YEAR 12/31/2004	5,095.78	4,767.02	5,095.89	4,931.40	5,095.78	4,931.40	5,095.78	5,095.78	4,931.40	5,095.78	4,931.51	5,095.78	60,163.30
INCREASE/(DECREASE)	0.00	(164.38)	(0.11)	0.00	0.00	0.30	0.11	0.11	0.11	0.00	(0.11)	0.00	(163.97)
431300													
INTEREST EXPENSE - AMERICAN ENG DEPOSIT													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	717.34	670.99	717.34	694.20	717.34	694.20	717.34	717.34	694.20	633.82	354.30	0.00	7,328.41
INCREASE/(DECREASE)	(717.34)	(670.99)	(717.34)	(694.20)	(717.34)	(694.20)	(717.34)	(717.34)	(694.20)	(633.82)	(354.30)	0.00	(7,328.41)
431400													
INTEREST EXPENSE - ACMI (ALCOA)													
TEST YEAR 12/31/2005	76.57	69.16	76.57	74.10	76.26	74.10	76.44	76.44	74.10	76.57	74.10	76.57	900.98
PRIOR YEAR 12/31/2004	0.00	81.20	67.00	74.10	76.57	74.10	76.57	76.57	74.10	76.57	74.10	76.57	827.45
INCREASE/(DECREASE)	76.57	(12.04)	9.57	0.00	(0.31)	0.00	(0.13)	(0.13)	0.00	0.00	0.00	0.00	73.53
431500													
INTEREST EXPENSE - STEAMPORT													
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	16.12	15.90	16.31	16.43	15.90	16.43	15.90	16.43	129.42
PRIOR YEAR 12/31/2004	0.00	71.63	96.37	84.00	86.80	84.00	86.80	86.80	84.00	42.00	0.00	0.00	722.40
INCREASE/(DECREASE)	0.00	(71.63)	(96.37)	(84.00)	(70.68)	(68.10)	(70.49)	(70.37)	(68.10)	(25.57)	15.90	16.43	(592.98)

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December	Total
431600													
INTEREST EXPENSE-HOPKINS CO COAL													
TEST YEAR 12/31/2005	13.64	12.32	13.64	13.20	13.64	13.50	13.75	13.64	13.20	13.64	13.20	13.64	164.02
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.75
INCREASE/(DECREASE)	13.64	12.32	13.64	13.20	13.64	13.50	13.75	13.64	13.20	13.64	13.20	13.64	147.28
434000													
EXTRAORDINARY INCOME													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
435000													
EXTRAORDINARY DEDUCTIONS													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
435100													
CUMULATIVE EFFECT ON PRIOR YEARS													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
440000													
CONSOLIDATION CREDIT (OWENSORO)													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
440100													
REVENUE-RESIDENTIAL(EXCLUD SEASONAL)													
TEST YEAR 12/31/2005	(4,333,173.13)	(3,745,595.70)	(3,837,227.85)	(3,036,322.50)	(2,897,127.90)	(3,739,787.39)	(4,382,964.70)	(4,774,466.19)	(3,866,781.31)	(3,124,047.78)	(3,071,945.39)	(4,454,561.49)	(45,306,011.33)
PRIOR YEAR 12/31/2004	(4,331,604.41)	(3,991,927.27)	(3,282,851.31)	(2,772,027.00)	(3,194,351.23)	(3,472,275.32)	(3,934,677.78)	(3,785,222.09)	(3,532,125.24)	(2,797,607.59)	(2,876,394.00)	(4,221,097.80)	(42,192,151.04)
INCREASE/(DECREASE)	(1,568.72)	246,331.57	(554,376.54)	(284,295.50)	257,223.33	(267,522.07)	(448,286.92)	(989,244.10)	(336,656.07)	(326,440.19)	(195,561.39)	(233,463.69)	(3,113,860.29)
440200													
REVENUE-RESIDENTIAL-SEASONAL													
TEST YEAR 12/31/2005	(1,586.43)	(1,857.58)	(1,787.06)	(955.51)	(895.25)	(1,534.27)	(951.57)	(675.21)	(1,221.36)	(867.64)	(1,769.26)	(3,229.72)	(17,120.86)
PRIOR YEAR 12/31/2004	(1,978.99)	(1,802.83)	(1,671.81)	(915.31)	(807.37)	(1,117.64)	(951.94)	(1,013.37)	(1,270.02)	(953.35)	(1,522.48)	(1,922.44)	(15,637.56)
INCREASE/(DECREASE)	392.56	(54.75)	(95.25)	(40.20)	(87.86)	(416.63)	(99.63)	338.16	48.66	295.72	(246.78)	(1,307.28)	(1,283.30)
442100													
REVENUE-COMMERCIAL-SINGLE PHASE													
TEST YEAR 12/31/2005	(401,340.16)	(342,236.58)	(354,706.47)	(303,219.24)	(351,867.46)	(483,989.83)	(644,405.36)	(683,521.85)	(542,925.61)	(606,263.76)	(650,006.94)	(725,252.39)	(5,989,735.87)
PRIOR YEAR 12/31/2004	(425,848.79)	(384,052.87)	(294,428.34)	(293,436.96)	(382,592.49)	(448,501.33)	(487,366.04)	(439,122.09)	(433,805.25)	(380,703.32)	(413,266.75)	(523,410.73)	(4,895,634.96)
INCREASE/(DECREASE)	24,508.63	21,816.29	(60,278.13)	(9,782.28)	30,725.01	(35,388.50)	(157,039.32)	(244,399.76)	(109,120.56)	(125,560.44)	(236,740.19)	(201,841.66)	(1,103,100.91)
442101													
REV-COMMERCIAL-3PHASE-UNDER 1000KW													
TEST YEAR 12/31/2005	(760,660.07)	(601,543.05)	(644,716.83)	(525,707.91)	(665,701.11)	(908,308.80)	(928,566.32)	(871,127.62)	(685,762.49)	(624,739.21)	(695,630.31)	(974,572.55)	(8,867,038.87)
PRIOR YEAR 12/31/2004	(779,155.83)	(593,053.91)	(511,026.63)	(495,105.45)	(722,072.85)	(790,433.46)	(804,536.48)	(739,417.09)	(705,342.24)	(616,627.68)	(735,940.60)	(1,003,670.94)	(8,494,383.16)
INCREASE/(DECREASE)	18,495.76	(8,489.14)	(133,690.20)	(30,602.46)	56,371.74	(117,875.34)	(124,031.84)	(134,710.53)	40,579.75	(8,111.53)	40,310.29	29,098.39	(372,655.11)

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December	Total
442102													
REVENUE-FORMER HUEC 3PHASE D-50KVA													
TEST YEAR 12/31/2005	(41,086.31)	(32,668.77)	(32,445.22)	(25,498.76)	(29,889.22)	(42,312.28)	(35,299.43)	0.00	139.18	139.18	139.18	(119.24)	(238,901.69)
PRIOR YEAR 12/31/2004	(39,249.80)	(36,711.72)	(27,217.30)	(25,890.94)	(35,480.27)	(34,169.59)	(30,472.80)	(30,439.12)	(30,261.86)	(36,467.30)	(40,517.32)	(48,639.61)	(415,507.63)
INCREASE/(DECREASE)	(1,836.51)	4,042.95	(9,227.92)	392.16	5,991.05	(8,142.69)	(4,826.53)	30,439.12	30,400.94	36,566.48	40,556.58	48,520.37	(176,605.34)
442103													
REVENUE-FORMER HUEC-PIONEER PLASTIC													
TEST YEAR 12/31/2005	(13,606.88)	(10,406.03)	(10,839.98)	(8,657.54)	(10,445.53)	(11,249.18)	(11,150.30)	(11,973.60)	(9,476.33)	(8,965.71)	(9,624.66)	(14,662.16)	(131,057.90)
PRIOR YEAR 12/31/2004	(17,605.90)	(14,742.86)	(13,546.30)	(9,204.82)	(10,480.48)	(11,703.80)	(12,573.75)	(11,625.90)	(12,901.90)	(9,436.92)	(11,238.66)	(14,415.93)	(149,477.32)
INCREASE/(DECREASE)	3,999.02	4,336.83	2,706.32	547.28	34.95	454.62	1,423.45	(347.70)	3,425.57	471.21	1,614.00	(246.23)	18,419.42
442200													
REV-COMMERCIAL-3PHASE(OVER 1000KW)3													
TEST YEAR 12/31/2005	(276,467.07)	(215,604.70)	(235,769.63)	(201,569.45)	(338,533.46)	(362,823.11)	(344,724.52)	(371,370.49)	(279,755.77)	(270,190.89)	(309,857.44)	(438,299.87)	(3,644,966.40)
PRIOR YEAR 12/31/2004	(263,709.50)	(204,832.00)	(175,223.48)	(179,537.45)	(246,777.55)	(281,563.68)	(274,811.37)	(246,255.25)	(264,355.94)	(224,437.70)	(272,694.07)	(362,089.25)	(2,986,287.28)
INCREASE/(DECREASE)	(22,757.57)	(10,772.70)	(60,546.15)	(22,032.00)	(91,755.91)	(81,259.43)	(68,913.15)	(125,115.20)	(15,399.83)	(45,753.19)	(37,163.37)	(76,210.62)	(658,679.12)
442201													
REV-COMMERCIAL 3PH(OVER 2000KWR)-31													
TEST YEAR 12/31/2005	(40,657.43)	(28,600.47)	(34,001.99)	(31,672.62)	(42,708.73)	(56,647.90)	(56,247.17)	0.00	166.35	166.35	166.35	494.00	(289,543.25)
PRIOR YEAR 12/31/2004	(40,947.74)	(30,660.60)	(29,938.79)	(34,310.67)	(47,622.46)	(52,730.91)	(46,066.47)	(40,294.44)	(42,124.24)	(32,865.85)	(40,536.44)	(50,754.53)	(488,873.14)
INCREASE/(DECREASE)	290.31	2,060.13	(4,063.19)	2,638.05	(4,913.73)	(3,916.99)	(10,180.70)	40,294.44	42,290.59	33,052.20	40,702.79	51,248.53	199,329.89
442210													
REVENUE-COMM-COMMONWEALTH ALUMINUM													
TEST YEAR 12/31/2005	(505,823.16)	(493,130.83)	(499,881.99)	(467,845.15)	(477,140.69)	(449,000.69)	(488,253.17)	(463,331.45)	(465,226.88)	(476,696.86)	(459,696.40)	(435,910.66)	(5,681,907.95)
PRIOR YEAR 12/31/2004	(509,076.02)	(489,156.43)	(518,142.71)	(480,620.55)	(494,003.90)	(500,179.15)	(480,149.25)	(464,799.05)	(516,996.89)	(508,473.36)	(489,880.35)	(483,023.00)	(5,934,499.66)
INCREASE/(DECREASE)	3,252.86	(3,974.40)	18,260.72	12,775.40	16,863.21	51,178.46	(8,103.92)	1,466.60	51,770.01	31,776.50	30,213.95	47,112.32	252,591.71
442219													
REVENUE-ALCAN													
TEST YEAR 12/31/2005	(7,034,824.57)	(6,321,362.62)	(7,003,476.12)	(6,768,062.20)	(7,095,633.27)	(7,203,528.18)	(7,661,741.99)	(8,221,199.36)	(7,014,528.18)	(7,215,892.33)	(6,707,454.49)	(7,690,225.52)	(85,938,148.82)
PRIOR YEAR 12/31/2004	(7,042,729.20)	(6,405,542.79)	(7,148,599.39)	(6,676,889.15)	(6,979,706.82)	(6,828,016.27)	(6,952,727.13)	(6,946,499.98)	(6,740,327.96)	(6,953,619.66)	(6,690,290.26)	(6,942,030.41)	(82,296,979.24)
INCREASE/(DECREASE)	7,904.63	84,160.17	145,123.27	(91,173.05)	(116,126.45)	(375,511.91)	(709,014.85)	(1,274,699.38)	(274,200.22)	(262,272.45)	(27,164.23)	(748,195.11)	(3,641,169.56)
442220													
REVENUE-COMM-INDUSTRIAL-WILLAMETTE													
TEST YEAR 12/31/2005	(510,264.29)	(539,556.31)	(554,556.93)	(777,140.59)	(770,916.20)	(699,590.49)	(712,875.54)	(661,467.11)	(624,762.24)	(608,857.07)	(621,355.58)	(582,030.01)	(7,663,374.35)
PRIOR YEAR 12/31/2004	(567,782.59)	(530,419.04)	(574,138.05)	(689,336.58)	(612,112.25)	(617,331.33)	(652,841.75)	(661,365.68)	(628,794.20)	(594,184.54)	(557,735.25)	(530,616.69)	(7,406,527.95)
INCREASE/(DECREASE)	57,518.30	(9,137.27)	19,581.12	(87,804.00)	41,194.05	(62,259.16)	(60,033.79)	(101.43)	4,021.96	(24,692.53)	(63,620.33)	(51,413.32)	(256,746.40)
442229													
REVENUE-GRAIN DRYING SERVICE (H0)													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
442230													
REVENUE-COMM-INDUSTRIAL-SOUTHWARE													
TEST YEAR 12/31/2005	(8,727,328.30)	(7,959,154.21)	(8,847,343.87)	(8,511,361.91)	(8,824,775.34)	(8,555,915.19)	(8,632,033.18)	(8,556,504.99)	(8,339,392.03)	(8,794,581.82)	(8,427,926.47)	(9,182,276.99)	(103,468,614.30)
PRIOR YEAR 12/31/2004	(8,851,456.17)	(8,259,870.50)	(8,807,928.31)	(8,567,115.90)	(8,906,505.01)	(8,478,717.11)	(8,763,986.17)	(8,837,760.86)	(8,541,094.74)	(8,792,089.61)	(8,590,152.14)	(9,844,439.99)	(104,230,746.50)
INCREASE/(DECREASE)	124,127.87	299,716.29	(39,415.56)	55,733.99	81,729.67	(177,198.08)	131,952.99	281,255.87	201,702.71	(2,492.21)	152,835.67	(337,817.01)	(772,132.20)

Kenergy Corp.
Case No. 2005-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December	Total
442240													
REVENUE-INDUSTRIAL ALCOA AUTO CAST													
TEST YEAR 12/31/2005	(64,825.70)	(56,750.94)	(68,790.26)	(53,905.46)	(53,411.46)	(61,141.97)	(66,671.22)	(67,452.16)	(63,350.07)	(67,718.37)	(70,061.18)	(69,854.49)	(760,039.28)
PRIOR YEAR 12/31/2004	(103,651.62)	(103,826.34)	(107,096.70)	(101,397.46)	(102,016.89)	(102,364.50)	(97,620.36)	(93,440.93)	(86,694.17)	(85,535.92)	(76,944.90)	(72,801.42)	(1,136,371.53)
INCREASE/(DECREASE)	40,725.92	47,075.40	48,306.44	48,052.00	48,605.43	41,442.83	30,943.16	23,988.77	23,944.10	17,817.55	6,883.72	2,946.93	352,532.25
442280													
REVENUE-COMM-ARVIN ROLL COATER													
TEST YEAR 12/31/2005	(64,824.45)	(65,492.50)	(65,142.63)	(63,376.58)	(61,500.46)	(66,808.69)	(66,624.93)	(72,841.49)	(67,110.41)	(64,964.99)	(62,834.51)	(59,975.77)	(760,487.31)
PRIOR YEAR 12/31/2004	(68,915.71)	(72,117.97)	(70,787.32)	(67,748.40)	(69,316.65)	(71,484.30)	(67,650.84)	(70,013.72)	(61,565.98)	(62,982.27)	(63,738.67)	(59,527.79)	(824,949.52)
INCREASE/(DECREASE)	4,091.26	6,625.47	5,644.79	4,371.82	9,816.19	4,675.61	1,023.91	(2,927.17)	14,453.37	(1,987.72)	904.09	552.02	44,562.21
442290													
REVENUE-INDUSTRIAL-KIMBERLY CLARK													
TEST YEAR 12/31/2005	(715,190.07)	(697,727.10)	(729,757.44)	(717,729.05)	(709,283.89)	(722,665.79)	(733,472.68)	(714,106.14)	(712,512.24)	(715,131.25)	(686,509.41)	(707,312.39)	(8,561,417.45)
PRIOR YEAR 12/31/2004	(701,667.93)	(686,936.10)	(724,126.63)	(683,774.56)	(725,890.43)	(716,646.77)	(724,593.55)	(732,859.09)	(717,182.75)	(720,992.59)	(704,752.89)	(716,343.60)	(8,555,786.98)
INCREASE/(DECREASE)	(13,522.14)	(10,791.00)	(5,530.81)	(33,954.49)	(16,606.54)	(6,039.02)	(8,879.13)	16,752.95	4,870.51	5,861.34	18,243.87	9,031.21	(5,630.47)
442291													
REVENUE-INDUSTRIAL-OHIO COUNTY COAL													
TEST YEAR 12/31/2005	(32,881.55)	(34,405.34)	(37,728.60)	(37,378.40)	(35,632.31)	(29,049.43)	(32,364.84)	(35,432.19)	(37,314.75)	(39,482.86)	(38,017.73)	(39,696.84)	(429,364.64)
PRIOR YEAR 12/31/2004	(31,279.47)	(32,675.44)	(32,732.47)	(33,141.72)	(31,526.02)	(30,993.16)	(31,046.31)	(34,467.02)	(33,913.88)	(31,877.17)	(31,498.63)	(32,058.76)	(387,212.05)
INCREASE/(DECREASE)	(1,602.08)	(1,729.90)	(4,996.13)	(4,236.68)	(4,106.29)	(1,943.73)	(1,318.53)	(955.17)	(3,400.87)	(7,605.69)	(6,519.10)	(7,638.08)	(42,172.79)
442801													
REVENUE-ACCURIDE													
TEST YEAR 12/31/2005	(105,404.02)	(102,429.83)	(110,332.92)	(104,900.54)	(110,158.82)	(112,417.86)	(102,257.36)	(110,673.31)	(108,615.63)	(106,021.22)	(96,272.14)	(95,674.15)	(1,267,157.80)
PRIOR YEAR 12/31/2004	(96,272.28)	(85,650.28)	(106,465.71)	(105,458.64)	(110,875.05)	(114,569.71)	(104,202.29)	(113,041.24)	(112,226.96)	(99,352.49)	(100,492.20)	(96,331.45)	(1,244,938.30)
INCREASE/(DECREASE)	(9,131.74)	(16,779.55)	(3,867.21)	558.10	716.23	2,151.85	1,944.93	2,367.93	3,611.33	(6,668.73)	2,220.06	657.30	(22,219.50)
442802													
REVENUE-AMERICAN ENGINEERING													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	(61,193.06)	(59,025.87)	(59,977.37)	(57,378.94)	(57,673.72)	(56,968.21)	(56,046.54)	(58,196.43)	(57,045.13)	(51,988.34)	0.00	0.00	(573,595.61)
INCREASE/(DECREASE)	61,193.06	59,025.87	59,977.37	57,378.94	57,673.72	56,968.21	56,046.54	58,196.43	57,045.13	51,988.34	0.00	0.00	573,595.61
442803													
REVENUE-BRECKENRIDGE													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	(14,068.69)	(12,716.63)	(6,112.32)	(6,786.52)	(6,119.74)	(5,981.64)	(6,060.89)	(6,066.62)	(6,042.61)	0.00	0.00	0.00	(71,957.66)
INCREASE/(DECREASE)	14,068.69	12,716.63	8,112.32	6,786.52	6,119.74	5,981.64	6,060.89	6,066.62	6,042.61	0.00	0.00	0.00	71,957.66
442804													
REVENUE-ALLIED RESOURCES													
TEST YEAR 12/31/2005	(13,603.49)	(11,844.45)	(11,001.04)	(12,470.50)	(12,087.35)	(10,511.07)	(36,443.92)	(43,447.61)	(49,573.17)	(54,566.96)	(63,771.69)	(72,447.27)	(391,767.52)
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7,605.46)	(8,085.43)	(9,123.20)	(10,465.63)	(35,267.72)
INCREASE/(DECREASE)	(13,603.49)	(11,844.45)	(11,001.04)	(12,470.50)	(12,087.35)	(10,511.07)	(36,443.92)	(43,447.61)	(41,967.71)	(46,482.53)	(54,648.49)	(61,991.64)	(356,499.60)
442805													
REVENUE-HOPKINS CO COAL													
TEST YEAR 12/31/2005	(4,217.15)	(3,842.08)	(3,730.36)	(3,374.01)	(3,146.46)	(2,900.77)	(2,974.24)	(2,993.36)	(2,874.78)	(3,223.12)	(6,673.47)	(8,107.65)	(48,057.67)
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,060.34)	(4,230.29)	(4,418.71)	(9,709.34)
INCREASE/(DECREASE)	(4,217.15)	(3,842.08)	(3,730.36)	(3,374.01)	(3,146.46)	(2,900.77)	(2,974.24)	(2,993.36)	(2,874.78)	(3,223.12)	(6,673.47)	(8,107.65)	(48,057.67)

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December	Total
442806													
REVENUE-DOTIKI #3													
TEST YEAR 12/31/2005	(16,127.93)	(15,000.88)	(15,858.40)	(15,393.00)	(15,625.08)	(15,297.15)	(15,484.40)	(15,113.35)	(14,776.73)	(14,947.98)	(14,712.33)	(15,233.14)	(183,572.37)
PRIOR YEAR 12/31/2004	(11,530.25)	(10,927.19)	(11,554.22)	(11,097.25)	(14,841.88)	(15,255.12)	(15,528.83)	(15,530.87)	(15,110.93)	(15,471.40)	(15,362.89)	(15,872.81)	(168,165.54)
INCREASE/(DECREASE)	(4,597.68)	(4,073.69)	(4,304.18)	(4,295.75)	(883.20)	(41.03)	(55.43)	(47.32)	(332.20)	(523.42)	(850.56)	(658.77)	(15,376.83)
442807													
REVENUE-TYSON													
TEST YEAR 12/31/2005	(201,273.99)	(197,216.19)	(207,038.69)	(199,220.84)	(206,251.77)	(221,233.90)	(216,758.71)	(232,810.80)	(213,422.79)	(212,464.39)	(202,403.44)	(190,261.78)	(2,500,357.28)
PRIOR YEAR 12/31/2004	(190,985.08)	(184,689.66)	(184,744.65)	(199,281.92)	(217,424.33)	(220,765.62)	(231,565.74)	(225,965.57)	(229,700.04)	(225,073.81)	(213,253.35)	(202,332.81)	(2,635,782.58)
INCREASE/(DECREASE)	(10,288.91)	(12,526.53)	(12,294.03)	(61.08)	(11,172.56)	(468.28)	(14,807.03)	(6,845.23)	(16,277.25)	(12,609.42)	(10,849.91)	(12,071.03)	(35,425.30)
442808													
REVENUE-KBI ALLOYS													
TEST YEAR 12/31/2005	(36,822.08)	(37,878.74)	(37,412.83)	(31,288.69)	(32,856.32)	(28,070.86)	(28,334.80)	(27,926.76)	(31,089.43)	(29,982.29)	(31,432.84)	(31,658.49)	(384,754.13)
PRIOR YEAR 12/31/2004	(38,252.15)	(32,961.86)	(33,161.29)	(33,573.63)	(34,941.53)	(30,234.95)	(31,896.90)	(37,739.25)	(36,328.49)	(31,754.38)	(30,046.52)	(32,003.09)	(402,892.16)
INCREASE/(DECREASE)	1,430.07	(4,916.86)	(4,251.54)	2,284.94	(2,085.21)	2,164.09	(3,562.10)	(9,812.49)	5,227.06	1,772.09	(1,386.22)	(344.60)	18,130.03
442809													
REVENUE-LODESTAR ENERGY													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
442810													
REVENUE-KMMC L L C													
TEST YEAR 12/31/2005	(56,170.13)	(58,844.30)	(63,986.99)	(59,130.37)	(51,205.63)	(52,074.30)	(55,617.13)	(66,285.94)	(59,042.98)	(61,285.80)	(63,053.75)	(60,795.30)	(697,512.62)
PRIOR YEAR 12/31/2004	(51,874.81)	(50,311.40)	(55,723.61)	(57,429.47)	(49,474.57)	(49,388.24)	(42,898.82)	(47,966.07)	(51,590.20)	(53,229.09)	(53,173.64)	(59,285.66)	(622,342.78)
INCREASE/(DECREASE)	(4,295.32)	(8,532.90)	(8,273.18)	(1,700.90)	(1,731.06)	(2,686.06)	(12,718.31)	(18,319.87)	(7,452.78)	(8,056.71)	(9,880.11)	(1,509.64)	(75,169.84)
442811													
REVENUE-PATRIOT COAL													
TEST YEAR 12/31/2005	(89,952.87)	(86,238.50)	(86,883.23)	(90,456.66)	(82,665.83)	(73,584.96)	(74,240.57)	(80,457.36)	(79,547.70)	(79,641.05)	(80,786.20)	(84,631.84)	(991,068.57)
PRIOR YEAR 12/31/2004	(87,347.81)	(85,363.95)	(86,454.39)	(82,981.89)	(76,189.54)	(71,442.03)	(79,212.57)	(85,408.63)	(80,894.05)	(81,517.22)	(84,428.37)	(86,554.54)	(987,795.03)
INCREASE/(DECREASE)	(2,604.86)	(874.51)	(2,428.84)	(7,476.77)	(6,476.29)	(2,142.93)	(4,972.00)	(4,951.27)	(1,346.35)	(1,876.17)	(3,662.17)	(1,922.70)	(3,273.54)
442812													
REVENUE-CARDINAL RIVER RESOURCES													
TEST YEAR 12/31/2005	(1,682.21)	(1,504.37)	(1,685.10)	(1,618.78)	(5,906.53)	(6,067.33)	(6,715.15)	(7,538.25)	(7,442.58)	(7,419.77)	(8,510.73)	(9,164.56)	(65,355.36)
PRIOR YEAR 12/31/2004	(19,885.78)	(19,902.66)	(14,160.30)	(11,372.19)	(12,224.98)	(5,601.16)	(5,888.62)	(5,828.79)	(5,748.69)	(5,745.51)	(1,605.17)	(1,510.68)	(108,575.55)
INCREASE/(DECREASE)	18,203.57	17,298.31	12,475.20	9,753.41	6,318.45	(466.17)	(628.53)	(1,709.46)	(1,692.89)	(1,674.26)	(6,905.56)	(7,553.88)	43,220.19
442813													
REVENUE-SMITH COAL													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
442814													
REVENUE-VALLEY GRAIN													
TEST YEAR 12/31/2005	(35,502.58)	(33,113.77)	(36,234.93)	(33,174.18)	(34,329.39)	(48,776.66)	(37,217.39)	(37,474.90)	(36,017.40)	(37,751.66)	(34,332.11)	(35,702.64)	(439,627.61)
PRIOR YEAR 12/31/2004	(37,451.34)	(34,076.17)	(35,455.79)	(33,400.87)	(33,110.32)	(35,076.53)	(28,786.46)	(24,218.65)	(27,327.29)	(39,393.39)	(46,925.63)	(36,062.60)	(411,161.29)
INCREASE/(DECREASE)	1,948.76	962.40	(779.14)	226.69	(1,219.07)	(13,700.13)	(8,448.91)	(13,256.22)	(8,690.11)	(1,541.73)	(12,493.52)	(360.16)	(28,460.32)

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December	Total
442815													
REVENUE-COCHISE COAL													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	(2,087.74)	(3,234.09)	(3,563.76)	(3,634.27)	(3,526.39)	(3,527.57)	(6,075.08)	(7,321.49)	0.00	0.00	0.00	0.00	(32,970.39)
INCREASE/(DECREASE)	2,087.74	3,234.09	3,563.76	3,634.27	3,526.39	3,527.57	6,075.08	7,321.49	0.00	0.00	0.00	0.00	32,970.39
442817													
REV-DYSON CREEK MINE													
TEST YEAR 12/31/2005	(53,615.01)	(49,922.83)	(47,952.76)	(17,479.09)	(24,067.66)	(17,571.23)	(17,629.86)	(17,466.07)	(24,463.22)	(17,475.07)	(17,583.97)	(18,695.01)	(323,921.77)
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(49,011.59)	(52,129.00)	(101,140.59)
INCREASE/(DECREASE)	(53,615.01)	(49,922.83)	(47,952.76)	(17,479.09)	(24,067.66)	(17,571.23)	(17,629.86)	(17,466.07)	(24,463.22)	(17,475.07)	31,427.61	33,433.99	(222,781.19)
442819													
REV-LARGE POWER 3 CLASS O (HQ)													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
444000													
REVENUE-PUBLIC STREET&HWY LIGHTS 5													
TEST YEAR 12/31/2005	(17,767.43)	(13,960.28)	(16,380.15)	(13,838.60)	(16,051.81)	(21,219.85)	(20,074.53)	(18,252.59)	(14,045.40)	(13,066.61)	(16,326.79)	(23,276.22)	(204,262.26)
PRIOR YEAR 12/31/2004	(17,321.38)	(14,154.07)	(11,606.03)	(12,946.69)	(17,205.84)	(18,858.35)	(17,179.63)	(14,947.67)	(14,828.98)	(12,861.10)	(16,266.77)	(22,274.96)	(190,451.69)
INCREASE/(DECREASE)	(446.05)	193.79	(4,774.12)	(891.71)	1,154.03	(2,361.49)	(2,894.90)	(3,304.92)	783.58	(207.51)	(60.02)	(1,001.26)	(13,810.56)
445000													
REVENUE-PUBLIC AUTHORITIES-SINGLE P													
TEST YEAR 12/31/2005	(57,442.15)	(53,749.25)	(52,867.81)	(42,332.03)	(42,377.39)	(58,578.86)	(74,041.30)	(79,598.74)	(64,883.64)	(50,604.92)	(49,244.36)	(68,659.13)	(694,378.59)
PRIOR YEAR 12/31/2004	(55,320.49)	(47,973.40)	(39,535.75)	(35,646.58)	(39,650.03)	(52,943.92)	(58,057.65)	(55,082.88)	(49,330.74)	(44,795.32)	(45,767.92)	(59,348.42)	(583,453.10)
INCREASE/(DECREASE)	(2,121.66)	(5,774.85)	(13,332.06)	(6,685.45)	(2,727.36)	(5,634.94)	(15,983.65)	(24,515.86)	(15,552.90)	(5,809.60)	(3,476.44)	(9,310.71)	(110,925.48)
445100													
REVENUE-PUBLIC AUTHORITIES-3PHASE													
TEST YEAR 12/31/2005	(175,927.63)	(140,052.95)	(158,183.65)	(123,937.66)	(150,798.46)	(226,078.69)	(183,145.76)	(179,416.45)	(165,877.28)	(160,697.86)	(166,484.78)	(231,787.08)	(2,062,588.45)
PRIOR YEAR 12/31/2004	(181,310.28)	(134,932.26)	(123,804.45)	(127,811.49)	(172,434.35)	(206,081.64)	(177,021.45)	(150,017.07)	(175,699.13)	(155,289.53)	(177,499.77)	(235,119.00)	(2,017,020.43)
INCREASE/(DECREASE)	5,382.65	(5,120.69)	(34,379.20)	3,873.63	21,635.90	(19,997.05)	(6,124.31)	(29,399.38)	9,921.85	(5,606.33)	11,014.99	3,331.92	(45,568.02)
450000													
REVENUE-FORFEITED DISCOUNTS													
TEST YEAR 12/31/2005	(25,038.33)	(10,916.99)	(49,006.42)	(34,721.80)	(38,177.12)	(27,242.26)	(32,719.90)	(43,689.53)	(42,120.21)	(46,635.66)	(39,796.31)	(36,384.05)	(426,448.59)
PRIOR YEAR 12/31/2004	(22,929.32)	(13,311.31)	(47,695.02)	(40,829.62)	(35,725.16)	(35,105.49)	(40,302.75)	(38,098.34)	(46,234.83)	(39,169.90)	(40,972.07)	(38,561.76)	(439,956.57)
INCREASE/(DECREASE)	(2,109.01)	2,394.32	(1,311.40)	6,107.82	(2,450.96)	8,663.23	7,562.85	(5,591.19)	4,114.62	(7,465.76)	1,175.76	2,177.71	13,487.99
450220													
FORFEITED DISCOUNTS-CLASS A													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
450230													
FORFEITED DISCOUNTS-CLASS B													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December	Total
450240													
FORFEITED DISCOUNTS-CLASS C													
TEST YEAR 12/31/2005	(635.23)	(66.23)	(62.47)	0.00	(63.46)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(667.39)
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	(301.42)	(303.65)	(3,567.61)	0.00	(63.02)	0.00	(4,245.60)
INCREASE/(DECREASE)	(635.23)	(66.23)	(62.47)	0.00	(63.46)	0.00	301.42	303.65	3,567.61	0.00	53.02	0.00	3,558.21
451000													
REVENUE-TURN-ON CHARGE													
TEST YEAR 12/31/2005	(310.00)	(135.00)	(160.00)	(160.00)	(110.00)	(60.00)	(70.00)	(125.00)	(555.00)	(560.00)	(160.00)	(160.00)	(2,565.00)
PRIOR YEAR 12/31/2004	(90.00)	(85.00)	(115.00)	(90.00)	(35.00)	(10.00)	(235.00)	(65.00)	(480.00)	(465.00)	(105.00)	(135.00)	(1,950.00)
INCREASE/(DECREASE)	(220.00)	(50.00)	(45.00)	(70.00)	(75.00)	(50.00)	165.00	(40.00)	(75.00)	(95.00)	(55.00)	(25.00)	(655.00)
451100													
REVENUE-RECONNECT CHARGE													
TEST YEAR 12/31/2005	(1,650.00)	(3,325.00)	(3,080.00)	(3,530.00)	(3,905.00)	(6,070.00)	(2,210.00)	(3,530.00)	(3,600.00)	(4,730.00)	(1,600.00)	(110.00)	(37,340.00)
PRIOR YEAR 12/31/2004	(95.00)	(2,175.00)	(3,080.00)	(5,155.00)	(3,240.00)	(2,820.00)	(415.00)	(4,490.00)	(3,605.00)	(3,560.00)	(3,565.00)	(140.00)	(32,340.00)
INCREASE/(DECREASE)	(1,555.00)	(1,150.00)	0.00	1,625.00	(655.00)	(3,250.00)	(1,795.00)	960.00	5.00	(1,170.00)	1,965.00	30.00	(5,000.00)
451200													
REVENUE-TERMINATION OR FIELD CONNEC													
TEST YEAR 12/31/2005	(5,150.00)	(9,275.00)	(8,950.00)	(11,725.00)	(9,245.00)	(13,785.00)	(8,435.00)	(11,780.00)	(10,560.00)	(12,420.00)	(6,635.00)	(390.00)	(108,350.00)
PRIOR YEAR 12/31/2004	(225.00)	(2,850.00)	(6,035.00)	(11,500.00)	(10,150.00)	(8,490.00)	(4,775.00)	(10,450.00)	(9,850.00)	(9,850.00)	(9,875.00)	(2,475.00)	(87,800.00)
INCREASE/(DECREASE)	(4,925.00)	(6,425.00)	(2,915.00)	(225.00)	905.00	(5,295.00)	(3,660.00)	(1,330.00)	565.00	(2,570.00)	3,240.00	2,065.00	(20,550.00)
451220													
MISC SERVICE REVENUES-CLASS A													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
451230													
MISC SERVICE REVENUE-CLASS B													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
451240													
MISC SERVICE REVENUE-CLASS C													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
451300													
REVENUE-SPECIAL METER READING CHARG													
TEST YEAR 12/31/2005	(18,750.00)	(8,225.00)	(10,575.00)	(8,750.00)	(9,275.00)	(12,100.00)	(13,170.00)	(13,535.00)	(10,180.00)	(9,750.00)	(8,010.00)	(14,310.00)	(136,650.00)
PRIOR YEAR 12/31/2004	(15,975.00)	(11,950.00)	(5,500.00)	(9,200.00)	(13,050.00)	(10,975.00)	(13,450.00)	(10,050.00)	(6,900.00)	(7,425.00)	(12,125.00)	(6,675.00)	(123,275.00)
INCREASE/(DECREASE)	(2,775.00)	3,725.00	(5,075.00)	450.00	3,775.00	(1,125.00)	280.00	(3,485.00)	(3,280.00)	(2,325.00)	4,115.00	(7,635.00)	(13,355.00)
451400													
REVENUE-METER TEST CHARGE													
TEST YEAR 12/31/2005	0.00	(60.00)	0.00	(40.00)	(40.00)	0.00	0.00	30.00	0.00	0.00	0.00	(45.00)	(175.00)
PRIOR YEAR 12/31/2004	(60.00)	(40.00)	(60.00)	0.00	0.00	(60.00)	0.00	(40.00)	0.00	0.00	0.00	0.00	(320.00)
INCREASE/(DECREASE)	60.00	20.00	60.00	40.00	40.00	60.00	0.00	70.00	0.00	0.00	0.00	45.00	145.00

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December	Total
451500													
REVENUE-RETURNED CHECK CHARGE													
TEST YEAR 12/31/2005	(1,010.00)	(940.00)	(1,080.00)	(980.00)	(1,100.00)	(1,674.76)	(1,035.24)	(1,210.00)	(1,210.00)	(1,170.00)	(1,050.00)	(1,110.00)	(13,570.00)
PRIOR YEAR 12/31/2004	(1,310.00)	(1,000.00)	(1,190.00)	(1,441.00)	(1,249.00)	(1,509.00)	(1,470.00)	(1,280.00)	(1,540.00)	(1,300.00)	(970.00)	(1,310.00)	(15,560.00)
INCREASE/(DECREASE)	300.00	60.00	110.00	461.00	149.00	(174.76)	434.76	70.00	330.00	130.00	(80.00)	200.00	1,990.00
451600													
REVENUE-UNNECESSARY TRIP BY SMAN													
TEST YEAR 12/31/2005	0.00	0.00	0.00	(75.00)	(80.00)	(80.00)	(120.00)	(120.00)	(30.00)	0.00	0.00	0.00	(505.00)
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(40.00)	0.00	0.00	(130.00)	0.00	(170.00)
INCREASE/(DECREASE)	0.00	0.00	0.00	(75.00)	(80.00)	(80.00)	(120.00)	(80.00)	(30.00)	0.00	130.00	0.00	(335.00)
454000													
REVENUE-RENT FROM BELL SOUTH ATTACH													
TEST YEAR 12/31/2005	(26,741.00)	(26,741.00)	(26,741.00)	(26,741.00)	(26,741.00)	(29,867.40)	(29,867.40)	(29,867.40)	(29,867.40)	(29,867.40)	(29,867.40)	(75,750.62)	(388,660.02)
PRIOR YEAR 12/31/2004	(22,613.00)	(22,613.00)	(22,613.00)	(28,116.58)	(28,116.58)	(28,116.58)	(28,116.58)	(28,116.58)	(28,116.58)	(28,116.58)	(28,116.58)	(84,095.82)	(376,867.46)
INCREASE/(DECREASE)	(4,128.00)	(4,128.00)	(4,128.00)	1,375.58	1,375.58	(1,750.82)	(1,750.82)	(1,750.82)	(1,750.82)	(1,750.82)	(1,750.82)	8,345.20	(11,792.56)
454100													
REVENUE-RENTAL FROM TOWER LEASES													
TEST YEAR 12/31/2005	(5,150.00)	(6,650.00)	(5,150.00)	(5,150.00)	(6,950.00)	(5,150.00)	(5,150.00)	(5,150.00)	(5,150.00)	(3,650.00)	(5,150.00)	(3,650.00)	(62,100.00)
PRIOR YEAR 12/31/2004	(3,500.00)	(3,500.00)	(3,500.00)	(3,500.00)	(5,800.00)	(3,500.00)	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)	(2,550.00)	(51,850.00)
INCREASE/(DECREASE)	(1,650.00)	(3,150.00)	(1,650.00)	(1,650.00)	(1,150.00)	(1,650.00)	(150.00)	(150.00)	(150.00)	(1,350.00)	(150.00)	(1,100.00)	(10,250.00)
454110													
REVENUE-RENT FROM CABLE CO ATTACHME													
TEST YEAR 12/31/2005	(5,266.00)	(5,266.00)	(5,266.00)	(5,266.00)	(5,266.00)	(5,266.00)	(5,266.00)	(5,266.00)	(5,266.00)	(5,266.00)	(5,266.00)	(5,739.38)	(63,665.38)
PRIOR YEAR 12/31/2004	(5,256.00)	(5,256.00)	(5,256.00)	(5,222.00)	(5,122.00)	(5,122.00)	(5,122.00)	(5,122.00)	(5,122.00)	(5,122.00)	(5,122.00)	(6,379.32)	(63,123.32)
INCREASE/(DECREASE)	(10.00)	(10.00)	(10.00)	(144.00)	(144.00)	(144.00)	(144.00)	(144.00)	(144.00)	(144.00)	(144.00)	639.84	(542.06)
454200													
REVENUE-RENTAL PERSONAL PROPERTY													
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,761.57)	(2,761.57)
PRIOR YEAR 12/31/2004	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
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	(2,761.57)
456000													
REVENUE-DISCONNECT & RECONNECT FEE													
TEST YEAR 12/31/2005	(1,085.02)	(1,139.75)	(1,143.10)	(1,291.45)	(1,187.05)	(1,195.22)	(1,272.36)	(1,256.63)	(1,371.69)	(1,409.22)	(1,379.26)	(1,299.00)	(15,029.75)
PRIOR YEAR 12/31/2004	(1,069.25)	(1,073.69)	(1,090.67)	(1,154.37)	(1,050.55)	(1,080.55)	(1,043.99)	(1,157.57)	(1,232.47)	(1,254.64)	(1,251.41)	(1,145.99)	(13,609.14)
INCREASE/(DECREASE)	(15.77)	(64.07)	(52.43)	(137.08)	(136.50)	(114.67)	(228.37)	(99.06)	(139.22)	(154.56)	(127.85)	(153.01)	(1,420.61)
555000													
PURCHASED POWER RURAL													
TEST YEAR 12/31/2005	3,690,103.18	3,110,987.11	3,184,756.34	2,434,279.77	2,917,489.83	3,796,928.66	4,184,950.60	4,234,446.66	3,548,561.75	3,010,475.95	2,895,262.67	3,988,192.83	41,096,437.35
PRIOR YEAR 12/31/2004	3,760,201.28	3,287,270.46	2,738,443.41	2,471,976.57	3,100,472.29	3,470,720.86	3,644,591.05	3,591,443.67	3,288,828.86	2,423,029.90	2,651,512.16	3,864,331.54	38,602,821.64
INCREASE/(DECREASE)	(90,098.10)	(176,283.35)	446,314.93	(37,696.80)	(182,982.46)	326,207.80	340,359.55	643,002.99	259,732.90	587,446.05	343,750.51	133,861.29	2,593,615.71
555101													
PURCHASED POWER-ACCURIDE													
TEST YEAR 12/31/2005	91,849.30	89,396.09	95,998.03	90,853.06	95,661.39	99,620.51	92,900.48	99,900.55	98,163.82	95,998.31	89,353.56	86,615.05	1,126,330.15
PRIOR YEAR 12/31/2004	84,285.92	73,639.07	92,176.32	81,936.63	96,415.30	99,233.09	91,174.16	98,333.20	98,698.11	85,668.13	87,866.60	84,851.07	1,084,863.90
INCREASE/(DECREASE)	7,563.38	15,757.02	3,821.71	(1,083.57)	(853.91)	(381.42)	1,726.32	1,567.35	(634.29)	10,330.18	1,486.96	1,763.98	41,466.25

Kenergy Corp.
Case No. 2005-03369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December	Total
555102													
PURCHASED POWER-BLACK DIAMOND MININ													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	52,373.11	50,683.17	50,493.40	49,207.84	49,251.53	48,752.51	47,940.79	49,965.04	48,979.12	43,840.13	0.00	0.00	491,486.64
INCREASE/(DECREASE)	(52,373.11)	(50,683.17)	(50,493.40)	(49,207.84)	(49,251.53)	(48,752.51)	(47,940.79)	(49,965.04)	(48,979.12)	(43,840.13)	0.00	0.00	(491,486.64)
555103													
PURCHASED POWER-BRECKENRIDGE													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	12,305.70	11,114.43	7,187.97	6,213.93	5,718.82	5,628.51	5,692.86	5,700.32	5,680.14	0.00	0.00	0.00	65,242.58
INCREASE/(DECREASE)	(12,305.70)	(11,114.43)	(7,187.97)	(6,213.93)	(5,718.82)	(5,628.51)	(5,692.86)	(5,700.32)	(5,680.14)	0.00	0.00	0.00	(65,242.58)
555104													
PURCHASED POWER-ALLIED RESOURCES													
TEST YEAR 12/31/2005	12,569.98	11,062.48	10,207.00	11,620.11	11,224.16	9,635.67	34,703.35	40,435.57	45,962.09	52,013.40	59,584.18	67,200.87	366,208.86
PRIOR YEAR 12/31/2004	12,569.98	11,062.48	10,207.00	11,620.11	11,224.15	9,635.67	34,703.35	40,435.57	45,962.09	52,013.40	59,584.18	67,200.87	366,208.86
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
555105													
PURCHASED POWER-HOPKINS CO COAL													
TEST YEAR 12/31/2005	3,635.75	3,355.53	3,230.56	2,961.56	2,747.30	2,565.80	2,679.54	2,682.90	2,579.87	2,912.25	6,121.34	7,313.23	42,785.65
PRIOR YEAR 12/31/2004	3,635.75	3,355.53	3,230.56	2,961.56	2,747.30	2,565.80	2,679.54	2,682.90	2,579.87	2,912.25	6,121.34	7,313.23	42,785.65
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
555106													
PURCHASED POWER-DOTIKI #3													
TEST YEAR 12/31/2005	13,730.74	12,842.73	13,500.89	13,133.98	13,301.76	13,446.89	13,878.22	13,524.57	13,252.11	13,376.57	13,178.87	13,624.98	160,792.31
PRIOR YEAR 12/31/2004	9,810.90	9,422.25	9,831.86	9,456.25	12,783.45	13,005.81	13,224.53	13,224.23	12,861.54	13,162.08	13,091.79	13,495.05	143,389.74
INCREASE/(DECREASE)	3,919.84	3,420.48	3,669.03	3,677.73	518.31	441.08	653.69	300.34	370.57	214.49	87.08	129.93	17,402.57
555107													
PURCHASED POWER-TYSON													
TEST YEAR 12/31/2005	165,282.32	162,109.10	170,355.60	163,736.54	170,560.69	187,640.87	187,239.49	201,195.30	184,140.99	185,214.23	176,177.81	164,665.73	2,118,338.67
PRIOR YEAR 12/31/2004	155,589.80	150,438.25	159,257.51	164,019.66	179,843.47	182,984.08	192,869.67	187,566.70	190,944.85	185,786.45	175,138.23	166,213.63	2,091,632.30
INCREASE/(DECREASE)	9,692.52	11,670.85	11,098.09	(283.12)	(9,282.78)	4,656.79	(5,630.18)	13,628.60	(6,803.86)	(572.22)	39.58	(1,547.90)	26,706.37
555108													
PURCHASED POWER-KBI ALLOYS													
TEST YEAR 12/31/2005	33,087.63	34,465.26	33,775.55	28,283.56	29,675.99	28,111.80	26,663.70	27,535.62	29,193.69	28,040.83	27,972.41	29,498.27	354,304.31
PRIOR YEAR 12/31/2004	34,683.68	29,604.03	29,713.93	30,216.05	31,625.27	27,451.48	28,730.89	34,092.17	32,974.07	28,732.24	27,237.12	28,737.17	353,788.11
INCREASE/(DECREASE)	(1,596.05)	4,861.23	4,061.62	(1,932.50)	(1,949.28)	1,339.69	(2,067.19)	(6,556.55)	(3,780.38)	(691.41)	735.29	761.10	(9,483.80)
555109													
PURCHASED POWER-LODESTAR ENERGY													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
555110													
PURCHASED POWER-KMMC L L C													
TEST YEAR 12/31/2005	55,163.21	52,693.31	56,980.06	53,281.16	46,050.37	47,970.63	51,948.33	52,263.87	54,821.58	57,086.63	58,841.71	57,072.77	644,173.63
PRIOR YEAR 12/31/2004	46,453.99	45,178.34	50,689.11	52,101.75	44,693.32	44,917.02	39,106.00	42,882.90	46,583.23	47,804.11	47,601.51	48,791.90	557,062.18
INCREASE/(DECREASE)	8,709.22	7,514.97	6,290.95	1,179.41	1,357.05	3,053.61	12,842.33	9,280.97	8,238.35	9,282.52	11,081.20	8,280.87	87,111.45

Kenergy Corp.
Case No. 2005-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December	Total
555111													
PURCHASED POWER-PATRIOT COAL													
TEST YEAR 12/31/2005	80,486.93	76,987.59	78,942.79	81,587.95	73,981.45	68,495.98	69,014.17	74,528.45	73,638.02	73,746.07	74,996.98	78,332.97	904,739.35
PRIOR YEAR 12/31/2004	77,804.90	76,254.71	76,812.32	74,230.30	69,491.62	65,193.03	71,123.55	76,133.41	72,322.71	72,841.23	75,484.73	77,434.40	864,072.81
INCREASE/(DECREASE)	2,682.03	732.88	2,130.47	7,357.65	5,489.83	3,302.95	(2,109.38)	(1,604.96)	1,315.31	904.84	(487.75)	898.57	20,666.54
555112													
PURCHASED POWER-CARDINAL RIVER RES													
TEST YEAR 12/31/2005	1,430.09	1,371.04	1,430.47	1,380.52	5,660.01	5,742.18	6,340.83	6,991.28	6,933.35	6,973.18	7,924.89	8,594.47	60,762.30
PRIOR YEAR 12/31/2004	16,215.95	17,502.07	13,553.69	10,852.76	11,836.79	5,288.21	5,564.55	5,572.82	5,451.72	5,455.72	1,325.23	1,372.06	101,981.58
INCREASE/(DECREASE)	(16,785.87)	(16,131.03)	(12,123.22)	(9,502.24)	(6,176.78)	493.97	776.28	1,468.46	1,471.63	1,517.46	6,599.66	7,212.41	(41,219.28)
555113													
PURCHASED POWER-SMITH COAL													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
555114													
PURCHASED POWER-VALLEY GRAIN													
TEST YEAR 12/31/2005	30,715.84	28,842.30	31,204.17	28,841.69	29,486.82	30,055.19	31,720.98	31,540.79	31,500.38	32,392.19	30,425.25	30,950.30	367,677.90
PRIOR YEAR 12/31/2004	32,651.41	29,793.35	30,525.23	28,957.63	28,430.47	29,981.99	26,028.94	20,373.40	23,206.22	34,114.02	40,482.34	31,601.84	356,136.84
INCREASE/(DECREASE)	(1,935.57)	(851.05)	678.94	(1,259.94)	1,056.35	93.20	5,692.04	11,167.39	8,294.16	(1,721.83)	(10,057.09)	(651.54)	11,541.06
555115													
PURCHASED POWER-COCHISE COAL													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	1,983.09	3,088.81	3,332.57	3,380.05	3,295.02	3,302.31	5,836.91	6,956.91	0.00	0.00	0.00	0.00	31,176.67
INCREASE/(DECREASE)	(1,983.09)	(3,088.81)	(3,332.57)	(3,380.05)	(3,295.02)	(3,302.31)	(5,836.91)	(6,956.91)	0.00	0.00	0.00	0.00	(31,176.67)
555117													
PURCHASED POWER-DYSON CREEK MINE													
TEST YEAR 12/31/2005	46,208.16	43,076.13	42,086.35	17,747.17	18,687.05	15,793.65	16,115.72	15,987.21	23,007.10	15,946.53	16,060.92	16,972.91	287,688.90
PRIOR YEAR 12/31/2004	46,208.16	43,076.13	42,086.35	17,747.17	18,687.05	15,793.65	16,115.72	15,987.21	23,007.10	15,946.53	16,060.92	16,972.91	287,688.90
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
555200													
PURCHASED POWER-COMMONWEALTH ALUM													
TEST YEAR 12/31/2005	501,436.90	489,081.15	495,526.15	463,788.49	473,091.15	445,607.12	484,637.97	459,832.28	461,754.17	473,131.72	456,566.24	432,718.45	5,636,973.79
PRIOR YEAR 12/31/2004	503,300.20	483,617.83	512,395.69	475,610.67	489,999.82	495,745.21	476,090.63	460,922.39	512,698.45	504,100.46	485,709.71	479,017.18	5,879,199.24
INCREASE/(DECREASE)	(1,863.30)	5,463.32	(16,869.54)	(11,822.18)	(16,898.67)	(50,138.09)	8,547.34	(1,090.11)	(50,944.28)	(30,968.74)	(29,341.47)	(46,298.73)	(242,224.45)
555300													
PURCHASED POWER-WILLAMETTE													
TEST YEAR 12/31/2005	498,428.80	528,852.84	542,709.60	767,239.09	759,290.56	669,393.90	703,168.84	651,808.16	615,318.20	599,207.02	611,771.19	571,957.27	7,539,136.27
PRIOR YEAR 12/31/2004	554,724.95	517,977.44	561,106.46	677,489.55	801,658.35	606,981.43	641,393.42	649,858.42	617,654.35	572,474.35	546,815.50	518,890.94	7,269,925.16
INCREASE/(DECREASE)	(56,296.15)	10,875.40	(18,396.86)	89,749.54	(42,367.79)	83,502.47	61,775.22	(1,950.74)	(2,336.15)	26,732.67	64,955.69	53,066.33	273,211.11
555400													
PURCHASED POWER-LEM-SOUTHWIRE													
TEST YEAR 12/31/2005	6,812,849.55	6,157,809.67	6,791,351.89	6,567,249.26	6,775,961.35	6,852,279.54	6,947,171.60	6,885,406.12	6,625,389.41	6,904,522.97	6,516,491.79	7,281,558.90	81,128,022.05
PRIOR YEAR 12/31/2004	6,792,251.16	6,342,546.88	6,724,659.11	6,542,426.35	6,890,167.55	6,601,121.50	6,797,307.82	6,786,035.34	6,543,848.15	6,759,108.01	6,590,044.39	6,604,922.48	80,154,639.74
INCREASE/(DECREASE)	20,598.39	(184,737.21)	66,692.78	24,822.91	(104,206.20)	251,158.04	149,863.78	109,370.78	81,521.26	145,414.96	(63,552.60)	476,636.42	973,383.31

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number Account Title	January	February	March	April	May	June	July	August	September	October	November	December	Total
555401													
PURCHASED POWER-BREC-SOUTHWIRE													
TEST YEAR 12/31/2005	1,894,132.50	1,782,622.54	2,035,839.72	318,793.21	2,028,358.49	1,784,702.37	1,666,778.78	1,642,966.80	1,696,742.85	1,871,545.13	1,893,316.02	1,881,989.85	20,497,296.26
PRIOR YEAR 12/31/2004	2,038,049.66	1,895,202.82	2,056,157.60	1,959,118.00	2,007,642.78	1,857,251.91	1,946,357.60	2,027,755.68	1,984,528.66	2,012,516.75	1,980,774.10	2,014,853.98	23,817,189.42
INCREASE/(DECREASE)	(143,917.16)	(110,580.28)	(22,317.88)	(1,660,324.79)	20,715.73	(72,549.54)	(279,578.82)	(384,788.78)	(288,285.81)	(140,971.62)	(87,458.08)	(129,864.13)	(3,319,891.16)
555402													
PURCHASED POWER-SIGECO-SOUTHWIRE													
TEST YEAR 12/31/2005	0.00	0.00	0.00	1,605,115.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,605,115.50
PRIOR YEAR 12/31/2004	1,280.00	0.00	576.00	1,792.00	0.00	0.00	0.00	3,456.00	0.00	0.00	0.00	0.00	7,104.00
INCREASE/(DECREASE)	(1,280.00)	0.00	(576.00)	(1,605,115.50)	0.00	0.00	0.00	(3,456.00)	0.00	0.00	0.00	0.00	1,598,011.50
555403													
PURCHASED POWER-MORGAN STANLEY													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	(4,411.80)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,411.80)
INCREASE/(DECREASE)	4,411.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,411.80
555500													
PURCHASED POWER-ALCOA AUTO CASTIN													
TEST YEAR 12/31/2005	59,251.00	51,855.29	53,683.71	49,373.16	48,719.86	55,844.14	60,546.14	61,186.00	57,574.99	61,304.96	63,512.80	63,362.63	686,216.70
PRIOR YEAR 12/31/2004	96,552.62	94,894.34	97,628.12	93,070.86	92,930.97	93,573.27	89,285.25	85,275.38	79,270.50	77,924.87	70,153.55	66,495.12	1,037,054.63
INCREASE/(DECREASE)	(37,301.62)	(43,039.05)	(43,944.41)	(43,697.70)	(44,211.09)	(37,729.13)	(28,737.11)	(24,089.38)	(21,695.51)	(16,619.91)	(6,640.75)	(3,132.49)	(350,838.13)
555600													
PURCHASED POWER-LEW-ALCAN													
TEST YEAR 12/31/2005	4,377,348.27	3,821,528.59	4,200,170.91	4,122,885.41	4,552,525.21	4,739,856.92	5,165,092.33	5,844,047.68	4,406,194.86	4,325,528.05	3,785,274.21	4,817,124.58	54,157,577.02
PRIOR YEAR 12/31/2004	4,277,550.48	3,955,767.29	4,229,888.83	4,037,842.46	4,283,812.92	4,139,725.72	4,235,014.33	4,197,073.65	4,069,134.81	4,212,377.96	4,059,999.33	4,250,304.48	49,948,492.36
INCREASE/(DECREASE)	99,797.79	(134,238.70)	(29,717.92)	85,042.95	268,712.29	600,131.20	930,078.00	1,646,974.03	337,059.95	113,150.09	(274,725.12)	566,820.10	4,209,084.66
555601													
PURCHASED POWER-CINERGY-ALCAN													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	1,054,620.00	986,580.00	1,054,620.00	1,020,600.00	1,054,620.00	1,020,600.00	1,054,620.00	1,054,620.00	1,020,600.00	1,054,620.00	1,020,600.00	1,054,620.00	12,451,320.00
INCREASE/(DECREASE)	(1,054,620.00)	(986,580.00)	(1,054,620.00)	(1,020,600.00)	(1,054,620.00)	(1,020,600.00)	(1,054,620.00)	(1,054,620.00)	(1,020,600.00)	(1,054,620.00)	(1,020,600.00)	(1,054,620.00)	(12,451,320.00)
555602													
PURCHASED POWER-SIGECO-ALCAN													
TEST YEAR 12/31/2005	586,537.50	512,400.00	567,300.00	547,475.00	502,254.75	549,504.50	495,381.00	309,342.25	274,500.00	443,278.27	549,000.00	505,461.40	5,822,434.87
PRIOR YEAR 12/31/2004	167,173.44	0.00	309,710.85	165,528.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	681,412.94
INCREASE/(DECREASE)	399,364.06	512,400.00	257,589.15	381,946.35	502,254.75	549,504.50	495,381.00	309,342.25	274,500.00	443,278.27	549,000.00	505,461.40	5,161,021.73
555603													
PURCHASED POWER-BREC-ALCAN													
TEST YEAR 12/31/2005	1,893,781.79	1,587,512.28	1,754,692.81	1,691,484.73	1,946,494.22	1,790,888.57	1,886,375.46	1,955,040.79	2,310,319.67	2,432,491.74	2,358,894.92	2,352,969.05	23,971,946.03
PRIOR YEAR 12/31/2004	1,523,590.96	1,444,263.99	1,535,603.81	1,433,661.38	1,627,135.82	1,651,571.98	1,647,232.49	1,679,924.95	1,635,085.86	1,670,663.36	1,584,276.57	1,621,312.08	19,053,323.03
INCREASE/(DECREASE)	370,190.83	143,248.29	219,089.00	257,823.35	319,358.40	139,316.59	249,142.97	277,115.84	675,233.81	761,828.38	774,618.35	731,656.99	4,918,623.00
555604													
PURCHASED POWER-HENDERSON MUNICIPAL													
TEST YEAR 12/31/2005	181,300.50	385,327.50	465,372.00	390,760.50	78,672.00	108,408.00	90,336.00	97,104.00	9,216.00	0.00	0.00	0.00	1,806,496.50
PRIOR YEAR 12/31/2004	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
INCREASE/(DECREASE)	181,300.50	385,327.50	465,372.00	390,760.50	78,672.00	108,408.00	90,336.00	97,104.00	9,216.00	0.00	0.00	0.00	1,806,496.50

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December	Total
555900													
PURCHASED POWER-ARVIN ROLL COATER													
TEST YEAR 12/31/2005	59,571.75	60,081.30	59,665.20	58,253.76	56,609.59	61,550.44	61,452.92	66,376.42	61,501.84	60,006.40	57,825.55	54,702.05	717,597.22
PRIOR YEAR 12/31/2004	63,011.92	65,771.87	64,472.57	61,918.85	62,398.70	65,333.78	62,000.37	64,059.97	75,335.63	57,896.17	58,475.97	54,971.84	755,638.94
INCREASE/(DECREASE)	(3,440.17)	(5,690.57)	(4,807.37)	(3,565.09)	(5,779.11)	(3,783.34)	(547.45)	(2,316.45)	(13,633.79)	(2,110.23)	(649.72)	(268.79)	(37,539.72)
555950													
PURCHASED POWER-KIMBERLY CLARK													
TEST YEAR 12/31/2005	709,076.07	691,909.86	723,442.12	711,691.07	703,289.69	717,071.19	728,162.99	708,997.98	707,326.47	709,825.82	681,457.44	702,028.45	8,494,278.15
PRIOR YEAR 12/31/2004	694,109.69	679,592.33	716,455.03	677,040.02	719,771.21	710,275.41	718,375.57	729,643.61	711,059.63	714,780.69	698,716.26	710,152.18	8,477,083.63
INCREASE/(DECREASE)	14,966.38	12,317.53	6,986.09	34,651.05	(16,481.52)	6,795.78	9,786.42	(17,645.63)	(3,743.16)	(4,954.87)	(17,258.82)	(8,123.73)	17,195.52
555960													
PURCHASED POWER-OHIO COUNTY COAL													
TEST YEAR 12/31/2005	29,438.02	30,827.70	33,713.52	33,458.17	31,848.29	26,944.39	30,118.43	32,886.20	34,744.49	36,699.69	35,444.41	37,035.17	393,158.48
PRIOR YEAR 12/31/2004	28,013.28	29,393.42	29,375.95	29,791.99	28,364.35	28,308.01	28,052.40	31,024.35	30,635.28	28,616.27	28,215.57	28,822.85	348,613.13
INCREASE/(DECREASE)	1,424.74	1,434.28	4,338.17	3,666.18	3,483.94	(1,363.62)	2,066.03	1,861.85	4,109.20	8,083.42	7,228.84	8,212.32	44,545.35
580000													
DISTRIBUTION-EXP-OPS-SUPERVISION													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
581000													
LOAD DISPATCHING & VOLTAGE CONTROL													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
582000													
DISTRIBUTION-EXP-OPS STATION EXP													
TEST YEAR 12/31/2005	19,256.50	18,184.19	17,687.93	16,817.55	19,160.35	21,673.54	19,023.29	18,919.90	19,667.03	19,941.44	28,629.83	29,662.14	246,645.69
PRIOR YEAR 12/31/2004	21,500.14	20,050.85	22,789.68	22,166.32	40,216.58	17,591.99	18,393.24	19,555.41	17,866.37	18,410.34	20,233.71	23,485.10	262,269.73
INCREASE/(DECREASE)	(2,241.64)	(1,866.66)	(5,101.75)	(5,348.77)	(21,056.23)	4,081.55	640.05	(635.51)	1,800.66	1,531.10	8,396.12	6,177.04	(13,624.04)
592200													
DIST EXP OPR - MICROWAVE SYSTEM													
TEST YEAR 12/31/2005	1,768.60	1,862.17	1,831.91	2,144.40	7,590.83	2,145.42	2,760.00	2,250.73	2,184.71	1,610.15	1,251.73	1,629.85	29,030.30
PRIOR YEAR 12/31/2004	2,532.69	2,492.47	2,177.48	1,344.96	1,359.42	869.77	1,727.08	2,091.82	1,396.45	2,032.85	1,210.45	1,324.59	32,360.03
INCREASE/(DECREASE)	(764.09)	(630.30)	(345.57)	799.44	6,231.41	1,275.65	1,032.92	158.91	788.26	(422.70)	41.28	(11,494.94)	(3,329.73)
583000													
DISTRIBUTION-EXP-OPS OVERHEAD LINE													
TEST YEAR 12/31/2005	75,501.40	123,951.06	107,504.53	124,905.52	92,155.58	82,792.20	78,801.07	80,658.47	56,605.77	96,096.35	160,095.39	172,371.89	1,251,431.23
PRIOR YEAR 12/31/2004	92,847.78	83,160.42	121,262.33	95,071.01	111,401.61	108,385.99	96,134.20	87,210.64	66,903.51	117,960.50	93,076.58	134,975.77	1,208,410.34
INCREASE/(DECREASE)	(17,346.38)	40,770.64	(13,757.80)	29,834.51	(19,246.03)	(25,603.79)	(17,333.13)	(6,552.17)	(10,297.74)	(21,862.15)	67,018.81	37,396.12	43,020.89
583100													
OPERATION OVERHEAD LINES-MAJOR STOR													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December	Total
583200													
OVERHEAD LINE EXP-SPECIAL EQUIPMENT													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
583300													
OVERHEAD LINE EXP-PCB INSPECTIONS													
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(312.18)	(312.18)
PRIOR YEAR 12/31/2004	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
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(312.18)	(312.18)
583400													
PSC LINE PATROL													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
583500													
OSMOSE POLE INSPECTION-COOP LABOR													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
584000													
DISTRIBUTION-EXP-OFS-UNDERGROUND													
TEST YEAR 12/31/2005	4,951.74	4,951.74	4,951.74	4,951.74	4,951.74	4,951.74	4,951.74	4,951.74	4,951.74	4,951.74	9,381.61	17,362.07	76,261.08
PRIOR YEAR 12/31/2004	4,742.40	4,742.40	4,742.40	4,742.40	4,742.40	4,742.40	4,742.40	4,742.40	4,742.40	4,742.40	5,135.77	6,499.01	59,059.78
INCREASE/(DECREASE)	209.34	209.34	209.34	209.34	209.34	209.34	209.34	209.34	209.34	209.34	4,245.84	10,863.06	17,202.30
584200													
UNDERGROUND LINE EXP-SPECIAL EQUIP													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
584400													
PSC LINE PATROL-UNDERGROUND													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
586000													
DISTRIBUTION-EXP-OPS METERS													
TEST YEAR 12/31/2005	57,280.69	72,080.43	62,904.05	55,388.98	72,085.64	50,780.40	34,695.60	57,580.61	57,570.57	47,034.99	80,141.46	68,324.08	716,857.50
PRIOR YEAR 12/31/2004	55,300.23	59,964.02	55,990.46	55,494.81	65,571.15	50,815.02	36,501.32	59,685.92	65,996.83	53,443.67	73,437.18	70,576.99	705,799.60
INCREASE/(DECREASE)	1,980.46	12,106.41	6,913.59	(105.83)	5,494.49	(34.62)	(1,805.72)	(2,105.31)	(9,428.26)	(6,408.68)	6,704.28	(2,252.91)	11,057.90
586100													
DISTRIBUTION EXP-OPS SPECIAL TEST													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

		January	February	March	April	May	June	July	August	September	October	November	December	Total
587000														
DIST EXP-OPS CONSUMER INSTALLATION														
TEST YEAR	12/31/2005	1,612.91	1,612.91	1,612.91	1,612.91	1,612.91	1,612.91	1,612.91	1,612.91	1,612.91	1,612.91	3,055.84	3,192.04	22,376.98
PRIOR YEAR	12/31/2004	1,623.78	1,623.78	1,623.78	1,623.78	1,623.78	1,623.78	1,623.78	1,623.78	1,623.78	1,623.78	1,758.47	2,225.24	20,221.51
INCREASE/(DECREASE)		(10.87)	(10.87)	(10.87)	(10.87)	(10.87)	(10.87)	(10.87)	(10.87)	(10.87)	(10.87)	(1,297.37)	(566.80)	(2,155.47)
588000														
DIST EXP-OPS MISCELLANEOUS DIST														
TEST YEAR	12/31/2005	86,975.74	86,024.48	85,972.62	91,059.09	100,417.07	95,416.95	202,883.78	197,656.07	250,873.03	233,953.02	210,826.76	261,159.23	1,905,257.87
PRIOR YEAR	12/31/2004	75,291.20	74,004.51	79,283.07	65,198.88	72,640.32	71,609.11	90,471.15	88,461.51	87,458.24	95,721.08	93,684.54	109,142.35	1,002,965.76
INCREASE/(DECREASE)		13,684.55	12,019.97	6,689.55	25,904.41	27,776.75	23,807.84	112,412.63	109,194.56	163,414.79	138,231.94	117,142.24	152,016.88	902,292.11
588100														
DIST EXP-OPS STORM DAMAGE-DISPATCH														
TEST YEAR	12/31/2005	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
PRIOR YEAR	12/31/2004	8,856.08	1,826.05	0.00	0.00	(46.27)	3.43	3.43	3.43	3.43	3.43	3.43	3.43	10,659.87
INCREASE/(DECREASE)		(8,856.08)	(1,826.05)	0.00	0.00	46.27	(3.43)	(3.43)	(3.43)	(3.43)	(3.43)	(3.43)	(3.43)	(10,659.87)
588200														
DIST EXP-OPS STORM DAMAGE-PHONES														
TEST YEAR	12/31/2005	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
PRIOR YEAR	12/31/2004	0.00	0.00	92.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	92.41
INCREASE/(DECREASE)		0.00	0.00	(92.41)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(92.41)
590000														
DIST EXP-MAIN-SUPERVISION-ENG														
TEST YEAR	12/31/2005	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
PRIOR YEAR	12/31/2004	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
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
592000														
DIST EXP-MAIN-STATION EQUIPMENT														
TEST YEAR	12/31/2005	19,899.04	20,790.22	27,150.17	23,350.51	35,485.54	18,202.32	49,932.32	27,774.39	34,789.13	30,152.09	22,100.78	46,108.32	355,748.83
PRIOR YEAR	12/31/2004	16,322.22	12,425.71	45,073.01	29,213.02	32,019.56	36,723.05	45,348.90	25,745.96	19,749.31	20,203.62	16,946.56	48,278.76	348,051.98
INCREASE/(DECREASE)		3,576.82	8,364.51	(17,922.84)	(5,862.51)	3,465.98	(18,520.73)	4,583.42	2,028.43	15,039.82	9,948.27	5,152.22	(2,170.44)	7,696.85
592100														
DIST EXP-MAIN-SUPERVISORY CONTROL														
TEST YEAR	12/31/2005	5,375.14	3,349.30	6,566.22	5,686.22	5,115.81	29,219.21	4,056.86	9,002.15	2,921.62	5,362.22	3,556.99	3,918.31	84,110.05
PRIOR YEAR	12/31/2004	5,124.99	34,026.48	9,053.73	5,783.13	9,189.95	30,084.30	2,834.42	10,483.12	9,292.93	6,760.57	5,598.38	7,187.25	135,419.23
INCREASE/(DECREASE)		250.15	(30,677.18)	(2,487.51)	(116.91)	(4,074.14)	(665.09)	1,222.44	(1,480.97)	(6,371.31)	(1,398.35)	(3,041.39)	(3,268.94)	(52,309.20)
592200														
DIST EXP MAIN-MICROWAVE SYSTEM														
TEST YEAR	12/31/2005	7,101.88	3,077.68	1,991.54	3,256.54	3,461.47	5,954.95	16,689.29	15,545.46	10,069.90	3,663.23	5,427.59	13,391.84	89,641.37
PRIOR YEAR	12/31/2004	9,287.67	5,845.94	7,526.40	23,320.83	3,669.60	4,695.39	6,232.24	6,950.36	5,765.61	10,505.61	2,734.29	5,200.77	92,064.71
INCREASE/(DECREASE)		(2,185.79)	(2,768.26)	(5,534.86)	(20,064.29)	(408.13)	1,259.56	10,457.05	8,595.10	4,284.29	(6,842.38)	2,693.30	8,191.07	(2,423.34)
592250														
DIST EXPENSE-STATION EQUIP-CLASS C														
TEST YEAR	12/31/2005	2,779.92	2,779.92	2,779.92	2,779.92	2,779.91	2,779.92	2,737.25	2,737.25	2,737.25	2,737.25	2,737.25	2,737.25	33,103.01
PRIOR YEAR	12/31/2004	2,779.92	2,779.92	2,779.92	2,779.92	2,779.92	2,779.92	2,779.92	2,779.92	2,779.92	2,779.92	2,779.92	2,779.92	33,359.04
INCREASE/(DECREASE)		0.00	0.00	0.00	0.00	(0.01)	0.00	(42.67)	(42.67)	(42.67)	(42.67)	(42.67)	(42.67)	(255.03)

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December	Total
593000													
DIST EXP-MAIN-OVERHEAD LINES													
TEST YEAR 12/31/2005	194,134.03	183,010.39	203,078.49	283,461.42	280,214.05	231,290.40	193,933.64	244,052.91	223,441.95	201,333.95	271,820.56	247,980.82	2,766,752.61
PRIOR YEAR 12/31/2004	217,033.26	217,021.46	228,580.97	253,352.05	493,203.91	119,380.78	458,757.89	278,389.22	249,183.63	220,468.73	242,096.53	352,371.07	3,329,836.20
INCREASE/(DECREASE)	(22,919.23)	(34,011.07)	(25,502.48)	40,129.37	(212,989.86)	111,909.62	(284,823.95)	(34,345.31)	(25,721.68)	(19,132.78)	29,724.03	(104,390.25)	(563,083.59)
593200													
DIST EXP-MAIN-STORM DAMAGE													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	341,746.50	8,822.05	0.00	(17.19)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	350,551.36
INCREASE/(DECREASE)	(341,746.50)	(8,822.05)	0.00	17.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(350,551.36)
593250													
DIST EXPENSE-OVERHEAD LINE-CLASS C													
TEST YEAR 12/31/2005	2,779.92	2,779.92	2,779.92	2,779.92	2,779.91	2,779.92	2,737.25	2,737.25	2,737.25	2,737.25	2,737.25	2,737.25	33,103.01
PRIOR YEAR 12/31/2004	2,779.92	2,779.92	2,779.92	2,779.92	2,779.92	2,779.92	2,779.92	2,779.92	2,779.92	2,779.92	2,779.92	2,779.92	33,359.04
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	(0.01)	0.00	(42.67)	(42.67)	(42.67)	(42.67)	(42.67)	(42.67)	(256.03)
593300													
MAINTENANCE OF OVERHEAD LINES-ROW													
TEST YEAR 12/31/2005	208,969.16	172,857.27	188,747.20	193,431.49	268,264.58	538,617.88	398,724.78	395,664.62	428,525.93	351,820.07	298,800.15	207,399.83	3,651,823.06
PRIOR YEAR 12/31/2004	110,549.88	177,996.64	199,811.13	166,652.11	194,806.48	188,199.85	412,512.75	202,762.18	228,029.99	170,672.60	180,794.14	290,802.19	2,521,399.94
INCREASE/(DECREASE)	98,419.28	(5,139.37)	(10,863.93)	26,779.38	73,458.10	350,418.03	(13,787.97)	192,902.44	202,495.94	181,147.47	118,006.01	(83,402.36)	1,130,423.12
593400													
REPAIRS/PSC LINE PATROL													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
593500													
DIST EXP-MAIN-OVERHD LINES CREW 50													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
593600													
DIST EXP-MAIN-OVERHD LINES CREW 55													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
593700													
DIST EXP-MAIN-OH LINES TEMP CREWS													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
594000													
DIST EXP-MAIN-UNDERGROUND LINES													
TEST YEAR 12/31/2005	20,666.04	18,701.14	30,216.53	61,795.07	51,319.11	33,543.65	43,001.33	48,185.69	36,027.34	63,809.00	26,142.80	112,111.89	545,519.59
PRIOR YEAR 12/31/2004	31,102.07	45,372.03	47,269.24	26,325.44	33,380.31	25,095.67	21,711.37	39,188.43	27,951.13	28,208.26	15,628.21	43,084.14	384,318.30
INCREASE/(DECREASE)	(10,436.03)	(26,670.89)	(17,052.71)	35,469.63	17,938.80	8,444.98	21,289.96	8,997.26	8,076.21	35,600.74	10,514.59	69,027.75	161,201.29

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December	Total
595000													
DIST EXP-MAIN-LINE TRANSFORMERS													
TEST YEAR 12/31/2005	3,160.42	3,175.67	5,510.84	5,132.02	6,691.01	9,048.11	8,572.64	6,774.40	7,263.87	13,354.01	8,634.53	8,390.23	87,907.75
PRIOR YEAR 12/31/2004	8,589.19	3,850.25	22,632.54	15,571.92	17,357.14	11,640.37	5,653.40	14,781.89	16,946.56	22,651.34	13,030.51	11,007.27	163,822.17
INCREASE/(DECREASE)	(5,428.77)	(674.58)	(17,121.70)	(10,439.90)	(8,666.13)	(2,592.26)	2,909.24	(8,007.49)	(9,682.69)	(9,297.33)	(4,397.98)	(2,617.04)	(76,014.42)
596000													
DIST EXP-MAIN-ST LIGHTS-SIGNALS													
TEST YEAR 12/31/2005	13,881.06	11,581.48	11,071.00	10,488.82	10,473.90	10,606.42	8,509.71	11,204.79	15,419.11	13,491.83	13,339.99	15,276.60	145,354.70
PRIOR YEAR 12/31/2004	13,561.40	10,692.94	10,364.06	11,048.53	12,875.26	16,896.93	11,274.12	14,469.06	12,366.21	13,665.48	13,900.96	17,935.42	158,992.99
INCREASE/(DECREASE)	319.66	888.54	706.92	(559.71)	(2,401.36)	(6,290.51)	(2,764.41)	(3,264.27)	3,052.90	(119.65)	(590.98)	(2,658.82)	(13,637.69)
597000													
DIST EXP-MAIN-METERS													
TEST YEAR 12/31/2005	9,777.26	7,096.86	11,735.03	9,458.21	8,631.20	11,649.71	8,063.56	8,995.42	10,623.19	10,807.46	8,540.11	10,416.27	115,814.30
PRIOR YEAR 12/31/2004	4,272.68	4,146.54	4,722.76	5,201.81	6,463.60	5,469.22	2,868.61	8,416.15	12,684.85	9,130.98	6,152.24	14,594.79	86,524.23
INCREASE/(DECREASE)	4,504.58	2,950.34	7,012.27	3,256.40	2,167.60	6,180.49	5,214.95	179.27	(2,061.66)	1,676.48	2,387.87	(4,178.52)	29,290.07
598000													
DIST EXP-MISC DISTRIBUTION PLT													
TEST YEAR 12/31/2005	2,084.01	2,420.62	4,188.15	3,369.31	1,896.62	2,481.07	15,632.00	6,987.78	42,162.00	34,290.10	35,719.81	53,556.26	204,791.75
PRIOR YEAR 12/31/2004	2,978.73	4,973.62	3,853.25	1,567.45	3,136.04	4,005.64	3,719.03	1,235.30	5,348.45	3,673.11	3,699.79	3,726.80	41,917.22
INCREASE/(DECREASE)	(894.72)	(2,553.00)	334.89	1,801.86	(1,237.42)	(1,524.57)	11,912.97	5,752.48	36,813.55	30,616.99	32,020.02	49,831.46	162,874.53
901000													
CONSUMER ACC EXP-OPS SUPERVISION													
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	284.44	284.44
PRIOR YEAR 12/31/2004	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
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	284.44	284.44
902000													
CONS ACC EXP-OPS ANN METER READING													
TEST YEAR 12/31/2005	3,225.38	11,311.24	0.00	10,967.62	5,808.16	6,781.10	0.00	0.00	0.00	0.00	0.00	17.01	36,210.51
PRIOR YEAR 12/31/2004	259.17	15,405.89	12,053.26	10,272.08	13,804.56	3,517.54	7,326.71	6,933.82	12,285.60	4,862.53	58.57	34,373.35	121,173.08
INCREASE/(DECREASE)	2,966.21	(4,094.65)	(12,053.26)	695.54	(7,996.40)	3,263.56	(7,326.71)	(6,933.82)	(12,285.60)	(4,862.53)	(58.57)	(34,356.34)	(82,962.57)
902100													
CONSUMER ACC EXP-OPS METER READING													
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,552.37)	(3,552.37)
PRIOR YEAR 12/31/2004	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
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,552.37)	(3,552.37)
902200													
METER READING-CLASS A													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
902300													
METER READING-CLASS B													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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

Kenegy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December	Total
902240													
METER READING- CLASS C													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
903000													
CONSUMER ACC EXP-OPS RECORD-COLLECT													
TEST YEAR 12/31/2005	165,986.32	198,838.07	208,052.75	213,311.92	292,536.61	232,585.80	211,047.74	234,104.58	230,464.95	266,573.56	239,144.06	249,180.17	2,741,836.73
PRIOR YEAR 12/31/2004	169,822.71	178,500.68	195,881.68	214,393.49	270,396.59	166,277.45	174,647.43	190,012.35	203,080.26	272,483.50	219,026.77	202,181.77	2,446,704.47
INCREASE/(DECREASE)	(2,836.39)	20,337.39	12,161.07	(1,081.57)	22,140.02	66,308.35	36,400.31	44,092.23	27,384.70	(5,909.94)	20,117.29	46,998.40	295,132.26
903100													
CONSUMER ACC EXP-OPS RECORD COLLECT													
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,103.99)	(1,103.99)
PRIOR YEAR 12/31/2004	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
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,103.99)	(1,103.99)
903200													
DATA PROCESSING EXPENSE													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
903220													
BILLING-CLASS A													
TEST YEAR 12/31/2005	6.26	7.50	7.84	0.00	38.36	8.07	7.59	6.23	0.00	11.00	8.27	8.14	111.26
PRIOR YEAR 12/31/2004	6.41	37.25	7.47	8.15	10.43	36.42	6.65	7.24	7.73	41.64	7.96	9.71	187.06
INCREASE/(DECREASE)	(0.15)	(29.75)	0.37	(8.15)	27.93	(28.35)	0.94	(0.99)	(7.73)	(30.64)	0.31	(1.57)	(75.80)
903230													
BILLING-CLASS B													
TEST YEAR 12/31/2005	9.39	11.25	11.76	0.00	16.53	12.09	11.39	12.35	11.36	16.50	12.40	12.22	137.24
PRIOR YEAR 12/31/2004	9.65	10.27	11.22	12.23	15.51	9.48	9.99	10.85	11.59	15.52	11.95	20.63	148.89
INCREASE/(DECREASE)	(0.26)	0.98	0.54	(12.23)	1.02	2.61	1.41	1.50	(0.23)	0.98	0.45	(8.41)	(11.64)
903240													
BILLING-CLASS C													
TEST YEAR 12/31/2005	56.51	52.50	54.89	56.26	77.16	56.43	53.16	57.65	53.03	77.01	57.85	57.07	709.52
PRIOR YEAR 12/31/2004	45.40	48.01	52.42	57.08	72.38	44.25	46.59	50.66	54.08	72.41	55.75	84.19	683.21
INCREASE/(DECREASE)	11.11	4.49	2.47	(0.82)	4.78	12.18	6.57	6.99	(1.05)	4.60	2.10	(27.12)	26.31
904000													
CONSUMER ACC EXP-OPS UNCOLLECT-ACCT													
TEST YEAR 12/31/2005	20,833.00	20,833.00	20,833.00	20,833.00	(83,332.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR 12/31/2004	20,833.00	(20,833.00)	(20,833.00)	(20,833.00)	83,332.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE/(DECREASE)	0.00	40,666.00	41,666.00	41,666.00	(166,664.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
904220													
BAD DEBT-CLASS A													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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

Kenergy Corp.
Case No. 2005-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December	Total
904230													
BAD DEBT-CLASS B													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
904240													
BAD DEBT-CLASS C													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	141,482.12	656.25	0.00	0.00	0.00	0.00	0.00	(151,756.64)	(9,618.27)
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	(141,482.12)	(656.25)	0.00	0.00	0.00	0.00	0.00	151,756.64	9,618.27
907000													
ADM/CONSUMER SVC AND INFOR. EXP													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
907300													
WATER HEATER EXPENSE													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
908000													
CUSTOMER ASSISTANCE EXPENSE													
TEST YEAR 12/31/2005	16,690.66	16,414.65	16,051.72	15,061.99	18,297.96	15,439.74	14,446.59	15,302.96	13,314.16	13,791.91	14,744.39	15,729.60	185,276.33
PRIOR YEAR 12/31/2004	9,571.84	12,581.31	14,059.80	13,031.38	14,461.88	12,368.53	13,470.03	14,252.17	14,810.30	13,916.83	15,726.33	14,705.55	162,955.95
INCREASE/(DECREASE)	7,108.82	3,833.34	1,991.92	2,030.61	3,836.08	3,071.21	976.56	1,050.79	(1,496.14)	(24.92)	(881.94)	1,024.05	22,320.38
908100													
CUSTOMER ASSIST EXP-RCS AUDIT													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
908200													
CUSTOMER ASST EXP-CACS AUDIT													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
908220													
CUSTOMER ASSISTANCE-CLASS A													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
908240													
CUSTOMER ASSISTANCE-CLASS C													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December	Total
908300													
GREC REBATES - WATER HEATERS													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
908400													
CUSTOMER ASSISTANCE-KEY ACCOUNTS													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
909000													
INFORMATIONAL ADVERTISING													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
909100													
INFORMATION & ADVER EXP-RCS PROGRAM													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
909200													
INFORMATION & ADV EXP-CACS PROGRAM													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
909300													
INFORMATION & ADV - WATER HEATER													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
910000													
MISC CUSTOMER SERVICE & INFO EXP													
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	450.35	450.35
PRIOR YEAR 12/31/2004	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
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	450.35	450.35
910100													
MISC CUSTOMER SERV EXPENSE-RCS PROG													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
910200													
MISC CUSTOMER SERV EXP-CACS PROGRAM													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December	Total
9103000													
COST AND EXPENSES - WATER HEATERS													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
912000													
DEMONSTRATING AND SELLING EXPENSE													
TEST YEAR 12/31/2005	1,455.73	1,211.66	922.91	674.58	1,542.53	1,971.48	9,661.81	12,399.62	12,419.30	9,438.19	12,983.72	8,627.73	73,309.26
PRIOR YEAR 12/31/2004	3,511.16	8,170.82	6,567.70	5,210.06	5,782.43	2,321.72	1,794.60	4,721.55	3,672.60	2,609.77	1,981.32	3,602.50	49,946.25
INCREASE/(DECREASE)	(2,055.43)	(6,959.16)	(5,644.79)	(4,535.48)	(4,239.90)	(350.24)	7,867.21	7,678.07	8,746.70	6,828.42	11,002.40	5,025.23	23,363.01
913000													
MEMBER AND PUBLIC RELATION EXPENSES													
TEST YEAR 12/31/2005	2,719.74	7,204.06	7,028.26	5,718.96	13,993.57	3,585.63	0.00	0.00	0.00	0.00	0.00	105.65	40,345.87
PRIOR YEAR 12/31/2004	3,893.30	6,131.00	7,749.92	6,286.92	8,510.71	6,421.48	6,281.32	15,987.41	7,221.16	9,932.42	9,637.42	8,574.61	96,627.67
INCREASE/(DECREASE)	(1,173.56)	1,073.06	(721.66)	(567.96)	5,472.86	(2,835.85)	(6,281.32)	(15,987.41)	(7,221.16)	(9,932.42)	(9,637.42)	(8,468.96)	(56,281.80)
913220													
C & I PROGRAM-CLASS A													
TEST YEAR 12/31/2005	0.80	2.11	2.06	1.67	4.07	1.04	2.05	2.82	2.31	2.24	6.65	1.65	29.47
PRIOR YEAR 12/31/2004	1.16	1.83	2.31	1.89	2.54	1.91	1.87	4.75	2.13	2.95	2.84	2.50	28.68
INCREASE/(DECREASE)	(0.36)	0.28	(0.25)	(0.22)	1.53	(0.87)	0.18	(1.93)	0.18	(0.71)	3.81	(0.85)	0.79
913230													
C & I PROGRAM-CLASS B													
TEST YEAR 12/31/2005	1.19	3.16	3.08	2.50	6.10	1.55	3.07	4.23	3.46	3.35	0.00	2.51	34.20
PRIOR YEAR 12/31/2004	1.74	2.75	3.47	2.84	3.79	2.85	2.80	7.12	3.20	4.42	4.26	3.77	43.01
INCREASE/(DECREASE)	(0.55)	0.41	(0.39)	(0.34)	2.31	(1.30)	0.27	(2.89)	0.26	(1.07)	(4.26)	(1.26)	(8.81)
913240													
C & I PROGRAM-CLASS C													
TEST YEAR 12/31/2005	5.58	14.75	14.38	11.68	28.45	7.27	14.31	19.74	16.19	15.66	18.63	11.63	178.27
PRIOR YEAR 12/31/2004	8.23	12.81	16.18	13.24	17.72	13.32	13.08	33.19	14.92	20.55	19.89	17.99	200.82
INCREASE/(DECREASE)	(2.65)	1.94	(1.80)	(1.56)	10.73	(6.05)	1.23	(13.45)	1.27	(4.89)	(1.26)	(5.96)	(22.55)
920000													
ADM-GEN EXP													
TEST YEAR 12/31/2005	41,025.80	39,340.91	50,331.87	20,020.23	57,471.83	28,422.02	101,829.54	107,403.98	93,348.73	150,727.32	112,097.03	199,785.79	1,002,805.05
PRIOR YEAR 12/31/2004	13,450.74	12,787.60	30,385.79	12,873.47	30,987.52	12,661.25	15,311.62	33,994.05	33,205.40	40,557.93	34,573.63	173,452.74	444,242.74
INCREASE/(DECREASE)	27,575.06	26,553.31	19,946.08	7,146.76	26,484.31	15,760.77	86,517.92	73,409.93	60,143.33	110,169.39	77,523.40	28,333.05	558,562.31
920100													
ADM-GEN EXPENSE-OPS-STAFF SALARIES													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
920200													
ADM-GEN EXPENSE-OPS-GEN OFF SALARY													
TEST YEAR 12/31/2005	18,433.15	31,162.45	22,798.19	21,898.12	29,571.97	17,735.95	0.00	0.00	0.00	0.00	0.00	47.43	141,646.96
PRIOR YEAR 12/31/2004	22,790.87	30,463.09	27,959.27	23,566.76	26,709.73	14,193.60	21,157.03	15,992.74	22,595.13	29,746.82	19,284.39	27,605.76	261,183.61
INCREASE/(DECREASE)	(4,357.72)	699.36	(4,256.08)	(1,668.64)	2,861.94	3,542.35	(21,157.03)	(15,992.74)	(22,595.13)	(29,746.82)	(19,284.39)	(27,558.33)	(139,536.65)

Kenegy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December	Total
920220													
DIRECT MANAGEMENT LABOR-CLASS A													
TEST YEAR 12/31/2005	2,189.61	1,624.34	1,405.15	870.73	1,353.65	4,589.39	1,679.23	2,907.20	4,687.48	2,511.07	1,180.91	4,283.34	29,262.10
PRIOR YEAR 12/31/2004	3,109.63	2,441.05	1,714.92	4,265.50	2,269.10	310.69	1,733.63	3,334.39	5,403.20	2,273.84	4,486.84	4,596.25	38,316.10
INCREASE/(DECREASE)	(920.02)	(816.71)	(309.77)	(3,394.77)	(915.45)	1,901.84	(54.60)	(427.19)	(715.72)	(752.77)	(3,305.93)	(312.91)	(9,054.00)
920221													
ALLOCATED GEN MANAGEMENT-CLASS A													
TEST YEAR 12/31/2005	308.09	469.93	456.39	383.15	609.64	403.06	85.35	106.09	169.05	350.66	80.01	299.20	3,729.63
PRIOR YEAR 12/31/2004	407.23	647.55	575.58	703.39	523.48	310.69	465.15	387.97	517.45	617.15	471.15	584.14	6,531.69
INCREASE/(DECREASE)	(99.14)	(177.62)	(119.19)	(320.24)	(213.84)	92.37	(389.80)	(281.88)	(348.40)	(266.49)	(391.14)	(284.94)	(2,802.06)
920222													
EMPLOYEE TRAINING & OTHER CLASS A													
TEST YEAR 12/31/2005	26.02	39.54	53.93	21.51	56.55	118.59	0.00	0.00	0.00	0.00	0.00	0.00	316.14
PRIOR YEAR 12/31/2004	64.33	143.87	58.72	87.48	74.59	42.31	86.74	118.13	87.91	254.32	229.55	223.43	1,471.18
INCREASE/(DECREASE)	(38.31)	(104.33)	(4.79)	(65.97)	(18.04)	76.28	(86.74)	(118.13)	(87.91)	(254.32)	(229.55)	(223.43)	(1,155.04)
920230													
DIRECT MANAGEMENT LABOR-CLASS B													
TEST YEAR 12/31/2005	83.90	136.17	66.14	97.66	64.93	1,164.93	74.41	283.01	225.36	199.46	93.85	181.04	2,662.86
PRIOR YEAR 12/31/2004	110.61	62.74	364.68	115.16	520.89	417.00	287.34	646.35	107.25	205.49	39.82	47.31	2,924.64
INCREASE/(DECREASE)	(26.71)	73.43	(298.54)	(17.50)	(455.96)	737.93	(212.93)	(363.34)	118.11	(6.03)	54.03	133.73	(261.78)
920231													
ALLOCATED GEN MANAGEMENT-CLASS B													
TEST YEAR 12/31/2005	164.33	326.39	194.16	227.64	319.50	217.01	7.57	7.14	33.05	16.70	3.68	19.90	1,537.07
PRIOR YEAR 12/31/2004	210.08	343.68	332.40	357.36	429.21	177.43	257.22	167.87	259.36	331.88	229.55	253.48	3,369.52
INCREASE/(DECREASE)	(45.75)	(17.29)	(138.24)	(129.72)	(109.71)	39.58	(249.65)	(160.73)	(226.31)	(315.18)	(225.87)	(233.58)	(1,832.45)
920232													
EMPLOYEE TRAINING & OTHER CLASS B													
TEST YEAR 12/31/2005	1.27	3.29	4.62	2.71	5.72	24.66	0.00	0.00	0.00	0.00	0.00	0.00	42.27
PRIOR YEAR 12/31/2004	3.91	5.98	18.74	4.04	15.27	10.97	10.27	16.87	5.00	7.44	4.97	2.80	106.26
INCREASE/(DECREASE)	(2.64)	(2.69)	(14.12)	(1.33)	(9.55)	13.69	(10.27)	(16.87)	(5.00)	(7.44)	(4.97)	(2.80)	(63.99)
920240													
DIRECT MANAGEMENT LABOR-CLASS C													
TEST YEAR 12/31/2005	1,349.20	1,267.76	2,136.02	1,407.27	1,103.46	1,212.44	1,105.14	860.45	429.96	997.56	1,081.53	752.92	13,703.73
PRIOR YEAR 12/31/2004	2,457.23	1,715.31	1,303.85	858.51	1,441.81	894.05	508.71	2,465.43	1,410.47	1,137.79	723.53	1,073.01	16,021.20
INCREASE/(DECREASE)	(1,108.03)	(447.55)	790.67	548.76	(338.35)	328.39	596.43	(1,604.98)	(980.51)	(140.23)	358.00	(320.09)	(2,317.47)
920241													
ALLOCATED GEN MANAGEMENT-CLASS C													
TEST YEAR 12/31/2005	771.53	1,512.74	659.90	1,047.80	1,450.59	1,054.09	0.00	73.74	21.24	140.26	117.46	83.70	7,133.05
PRIOR YEAR 12/31/2004	893.27	1,362.87	1,303.85	1,389.45	1,815.26	845.25	1,138.23	834.13	1,241.97	1,594.42	1,050.28	1,366.97	14,935.65
INCREASE/(DECREASE)	(111.74)	149.87	(443.95)	(341.65)	(364.67)	208.84	(1,138.23)	(760.39)	(1,220.73)	(1,454.16)	(842.82)	(1,282.97)	(7,702.60)
920242													
EMPLOYEE TRAINING & OTHER CLASS C													
TEST YEAR 12/31/2005	19.40	32.13	81.05	37.17	65.25	316.20	0.00	0.00	0.00	0.00	0.00	0.00	582.20
PRIOR YEAR 12/31/2004	76.57	91.41	398.02	10.10	61.09	21.94	14.84	61.54	28.97	61.43	47.20	81.00	956.11
INCREASE/(DECREASE)	(60.17)	(59.28)	(316.97)	27.07	4.16	296.26	(14.84)	(61.54)	(28.97)	(61.43)	(47.20)	(81.00)	(403.91)

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December	Total
920300													
ADM-GEN EXPENSE-OPS-OFFICE SALARIES													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
921000													
ADM-GEN EXPENSE													
TEST YEAR 12/31/2005	15,449.00	29,748.06	25,824.50	21,989.86	27,829.51	26,077.73	12,577.23	10,399.03	25,126.22	22,198.61	25,458.72	32,789.79	275,468.28
PRIOR YEAR 12/31/2004	22,233.24	25,163.37	23,565.49	23,170.28	30,932.76	15,205.59	25,097.29	19,376.77	23,524.36	22,283.44	18,121.75	22,347.29	271,021.65
INCREASE/(DECREASE)	(6,784.24)	4,584.69	2,259.01	(1,180.40)	(3,103.25)	10,872.14	(12,520.06)	(8,977.74)	1,601.84	(94.83)	7,336.97	10,442.50	4,446.63
921200													
OFFICE EQUIP/SUPPLIES CLASS A													
TEST YEAR 12/31/2005	137.14	315.37	296.08	225.73	357.93	364.11	151.76	101.20	122.52	575.55	393.95	574.56	3,615.90
PRIOR YEAR 12/31/2004	73.37	321.85	318.67	373.75	622.10	186.19	363.99	233.65	314.12	252.20	216.59	237.34	3,694.92
INCREASE/(DECREASE)	(117.13)	(6.48)	(22.59)	(148.02)	(264.17)	177.92	(212.23)	(132.45)	(91.60)	323.35	177.36	337.22	(79.02)
921221													
PRINTING CLASS A													
TEST YEAR 12/31/2005	54.43	93.67	81.95	98.08	126.80	95.58	0.00	0.00	0.00	0.00	0.00	0.16	550.57
PRIOR YEAR 12/31/2004	73.37	104.34	103.35	145.23	191.08	53.02	73.22	75.26	87.87	106.32	84.61	105.25	1,202.92
INCREASE/(DECREASE)	(18.94)	(10.67)	(21.40)	(47.15)	(64.28)	42.56	(73.22)	(75.26)	(87.87)	(106.32)	(84.61)	(105.09)	(652.35)
921230													
OFFICE EQUIP/SUPPLIES CLASS B													
TEST YEAR 12/31/2005	82.90	194.57	182.70	140.83	200.59	217.12	86.27	57.77	88.24	324.80	220.38	318.00	2,094.17
PRIOR YEAR 12/31/2004	142.97	192.84	187.67	224.10	341.01	116.74	222.17	140.29	186.31	153.31	132.46	141.81	2,181.68
INCREASE/(DECREASE)	(60.07)	1.73	(4.97)	(83.27)	(140.42)	100.38	(135.90)	(82.52)	(118.07)	171.49	87.92	176.19	(87.51)
921231													
PRINTING CLASS B													
TEST YEAR 12/31/2005	32.90	57.79	50.51	61.19	71.06	57.00	0.00	0.00	0.00	0.00	0.00	0.08	330.53
PRIOR YEAR 12/31/2004	41.09	62.51	61.99	87.08	104.75	33.24	44.69	45.19	52.12	64.63	51.74	62.89	711.92
INCREASE/(DECREASE)	(8.19)	(4.72)	(11.48)	(25.89)	(33.69)	23.76	(44.69)	(45.19)	(52.12)	(64.63)	(51.74)	(62.81)	(381.39)
921240													
OFFICE EQUIP/SUPPLIES CLASS C													
TEST YEAR 12/31/2005	379.60	824.01	848.16	631.76	889.35	947.85	422.42	229.49	302.19	1,392.50	895.19	1,304.49	9,066.01
PRIOR YEAR 12/31/2004	574.00	752.44	741.79	876.10	1,444.76	580.07	1,210.95	631.68	901.47	724.67	605.73	665.98	9,709.84
INCREASE/(DECREASE)	(194.40)	(71.57)	107.37	(244.34)	(555.41)	367.78	(788.53)	(402.39)	(599.28)	667.83	289.46	638.51	(641.83)
921241													
PRINTING CLASS C													
TEST YEAR 12/31/2005	150.65	244.74	234.76	274.50	315.06	248.83	0.00	0.00	0.00	0.00	0.00	0.42	1,468.96
PRIOR YEAR 12/31/2004	165.12	243.93	245.04	340.44	443.76	165.18	0.00	203.52	248.54	305.49	236.62	295.35	2,893.99
INCREASE/(DECREASE)	(14.47)	0.81	(10.28)	(65.94)	(128.70)	83.65	0.00	(203.52)	(248.54)	(305.49)	(236.62)	(294.93)	(1,425.03)
923000													
OUTSIDE SERVICES - GENERAL													
TEST YEAR 12/31/2005	1,299.31	2,077.10	20,675.01	2,065.03	5,654.04	2,907.48	3,422.93	3,422.93	15,595.73	20,694.83	3,433.36	17,247.59	100,763.42
PRIOR YEAR 12/31/2004	4,652.02	3,543.29	19,978.21	25,108.85	6,042.00	550.12	4,470.51	4,470.51	14,909.97	5,137.62	10,753.42	5,446.75	106,684.55
INCREASE/(DECREASE)	(3,352.71)	(1,466.19)	1,096.80	(24,043.82)	(387.96)	2,357.36	(1,047.58)	(1,047.58)	685.76	15,557.21	(7,320.06)	11,800.84	(6,121.13)

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December	Total
923100													
OUTSIDE SVCS-DISPOSAL SITE CLEANUP													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
923200													
OUTSIDE SVCS-HAWESVILLE MUNICIPAL													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
923220													
DIRECT OUTSIDE SERVICES CLASS A													
TEST YEAR 12/31/2005	(1,090.59)	30.95	332.11	33.97	107.34	56.22	90.93	855.31	517.38	1,007.70	121.97	4,003.83	6,067.12
PRIOR YEAR 12/31/2004	719.79	66.08	383.37	2,661.53	1,452.90	1,135.21	(7,089.51)	924.66	1,470.44	603.45	207.34	2,337.48	4,872.74
INCREASE/(DECREASE)	(1,810.38)	(35.13)	(51.26)	(2,627.56)	(1,345.56)	(1,078.99)	7,180.44	(69.35)	(953.06)	404.25	(85.37)	1,666.35	1,194.38
923230													
DIRECT OUTSIDE SERVICES CLASS B													
TEST YEAR 12/31/2005	11.45	19.10	204.93	21.19	60.16	33.53	51.69	6.60	71.04	145.43	68.23	85.14	778.49
PRIOR YEAR 12/31/2004	44.65	39.59	229.95	340.44	94.09	6.40	66.68	48.59	167.81	56.08	126.80	56.11	1,279.16
INCREASE/(DECREASE)	(33.20)	(20.49)	(25.02)	(319.25)	(33.93)	27.13	(14.99)	(41.99)	(96.77)	89.37	(58.57)	27.03	(500.67)
923240													
DIRECT OUTSIDE SERVICES CLASS C													
TEST YEAR 12/31/2005	52.42	80.87	952.50	95.07	266.71	146.36	253.10	26.22	314.61	623.49	277.16	349.24	3,437.75
PRIOR YEAR 12/31/2004	1,021.76	1,685.73	2,315.19	2,924.66	2,211.14	31.61	740.07	531.32	800.23	264.97	579.85	272.92	13,375.65
INCREASE/(DECREASE)	(969.34)	(1,604.86)	(1,362.69)	(2,829.59)	(1,944.43)	114.55	(486.97)	(505.10)	(485.62)	356.52	(302.69)	76.32	(9,941.90)
923300													
OUTSIDE SVCS-BREC BANKRUPTCY													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
924000													
PROPERTY INSURANCE													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
925000													
INJURIES AND DAMAGES													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
926000													
EMPLOYEE PENSIONS AND BENEFITS													
TEST YEAR 12/31/2005	0.00	14,636.90	0.00	0.00	0.00	0.00	2,274.49	0.00	0.00	0.00	0.00	0.00	16,911.39
PRIOR YEAR 12/31/2004	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
INCREASE/(DECREASE)	0.00	14,636.90	0.00	0.00	0.00	0.00	2,274.49	0.00	0.00	0.00	0.00	0.00	16,911.39

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December	Total
927000													
FRANCHISES-ANNUAL													
TEST YEAR 12/31/2005	0.00	5,000.00	0.00	0.00	5,000.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	22,000.00	5,000.00	0.00	0.00	0.00	0.00	0.00	17,000.00
INCREASE/(DECREASE)	0.00	5,000.00	0.00	0.00	5,000.00	(20,000.00)	(5,000.00)	0.00	0.00	0.00	0.00	0.00	(5,000.00)
928000													
REGULATORY COMM. EXPENSE													
TEST YEAR 12/31/2005	(373.54)	23,569.73	6,334.25	9,207.90	9,926.18	1,369.47	3,780.74	(282.43)	0.00	11.38	0.00	93.35	53,637.03
PRIOR YEAR 12/31/2004	969.75	1,378.67	2,035.47	861.80	4,747.88	10,179.34	9,674.63	20,003.40	9,994.06	8,641.67	(697.76)	36,434.71	104,323.62
INCREASE/(DECREASE)	(1,342.29)	22,191.06	4,298.78	8,246.10	5,178.30	(8,809.87)	(5,893.89)	(20,285.83)	(9,994.06)	(8,630.29)	697.76	(36,341.36)	(50,686.59)
928100													
EXPENSES-2004 RATE CASE													
TEST YEAR 12/31/2005	9,607.17	(10,765.81)	2,367.89	175.38	(2,976.79)	1,563.63	0.00	0.00	0.00	0.00	0.00	8.53	0.00
PRIOR YEAR 12/31/2004	0.00	0.00	0.00	0.00	0.00	1,595.93	(877.87)	(2,361.68)	2,952.50	(2,944.45)	8,261.79	(6,596.22)	0.00
INCREASE/(DECREASE)	9,607.17	(10,765.81)	2,367.89	175.38	(2,976.79)	(22.30)	877.87	2,361.68	(2,952.50)	2,944.45	(8,261.79)	6,604.75	0.00
928200													
PSC EXPENSE-CLASS A													
TEST YEAR 12/31/2005	0.00	351.02	76.70	151.47	186.44	26.48	0.00	55.90	0.00	0.00	0.00	0.00	850.01
PRIOR YEAR 12/31/2004	0.00	0.00	28.20	0.00	59.52	182.26	174.53	362.05	189.65	155.11	158.29	484.48	1,794.09
INCREASE/(DECREASE)	0.00	351.02	48.50	151.47	126.92	(155.78)	(174.53)	(306.15)	(189.65)	(155.11)	(158.29)	(484.48)	(944.08)
928230													
PSC EXPENSE-CLASS B													
TEST YEAR 12/31/2005	0.00	216.56	47.33	94.50	105.61	15.79	0.00	31.77	0.00	0.00	0.00	0.00	511.56
PRIOR YEAR 12/31/2004	0.00	0.00	16.91	0.00	32.63	114.29	106.53	217.39	112.48	94.29	96.80	289.49	1,080.81
INCREASE/(DECREASE)	0.00	216.56	30.42	94.50	72.98	(98.50)	(106.53)	(185.62)	(112.48)	(94.29)	(96.80)	(289.49)	(569.25)
928240													
PSC EXPENSES-CLASS C													
TEST YEAR 12/31/2005	0.00	917.15	219.98	423.92	466.23	68.94	0.00	155.58	0.00	0.00	0.00	0.00	2,253.80
PRIOR YEAR 12/31/2004	0.00	0.00	66.86	0.00	138.23	567.85	483.39	979.11	536.39	445.69	442.87	1,359.51	5,013.70
INCREASE/(DECREASE)	0.00	917.15	153.12	423.92	328.00	(498.91)	(483.39)	(823.53)	(536.39)	(445.69)	(442.87)	(1,359.51)	(2,765.90)
930100													
GENERAL ADVERTISING EXPENSES													
TEST YEAR 12/31/2005	2,712.84	2,442.36	2,910.12	2,793.96	714.22	2,083.83	3,089.38	4,008.91	2,273.34	141.84	3,738.97	2,074.50	28,984.27
PRIOR YEAR 12/31/2004	3,635.18	1,533.89	4,978.95	1,345.71	4,698.78	1,717.75	2,823.97	953.63	2,507.22	2,295.47	2,758.03	4,257.96	31,946.09
INCREASE/(DECREASE)	(922.34)	908.47	(2,068.73)	1,462.60	(3,984.56)	1,912.08	265.41	3,055.28	(233.88)	(2,153.63)	980.94	(2,183.46)	(2,961.82)
930200													
MISC. GENERAL EXPENSES													
TEST YEAR 12/31/2005	37,801.49	53,811.42	54,591.32	57,948.66	65,183.62	65,572.42	54,856.30	61,164.71	53,969.28	61,061.71	59,573.48	56,080.33	679,614.74
PRIOR YEAR 12/31/2004	26,184.10	71,512.89	52,814.03	51,345.71	61,573.12	65,654.10	58,551.82	46,887.14	53,914.73	75,550.72	54,333.59	71,519.52	690,021.47
INCREASE/(DECREASE)	11,617.39	1,777.29	6,602.95	(3,610.50)	(2,281.69)	(3,695.52)	14,297.57	54.35	(14,489.01)	5,239.89	(15,439.19)	(10,406.73)	
930201													
DUES ASSOC. & COMMUNITY AGENCY													
TEST YEAR 12/31/2005	13,620.07	13,796.74	13,744.33	13,744.80	13,744.64	13,744.64	0.00	0.00	0.00	0.00	0.00	0.00	82,395.22
PRIOR YEAR 12/31/2004	13,491.38	15,925.01	13,523.03	13,523.02	13,523.60	13,523.61	13,524.28	13,520.03	13,523.76	13,524.52	13,522.97	13,523.34	162,260.55
INCREASE/(DECREASE)	128.69	271.73	219.30	219.78	221.04	221.03	(13,524.28)	(13,520.03)	(13,523.76)	(13,524.52)	(13,522.97)	(13,523.34)	(79,865.33)

Kenergy Corp.
Case No. 2006-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December	Total
930203													
GENERAL EXPENSE-ANNUAL MTG & CAP CR													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
930204													
GENERAL EXPENSE-OTHER													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
930210													
DIRECTORS FEES & EXPENSES													
TEST YEAR 12/31/2005	11,876.10	17,206.51	25,312.39	19,681.86	17,058.79	11,819.79	11,861.23	13,141.21	20,882.23	22,026.62	22,512.87	34,659.83	229,039.43
PRIOR YEAR 12/31/2004	13,769.84	21,265.68	26,446.65	16,984.54	20,559.01	11,765.17	23,356.65	12,638.32	14,019.63	18,046.52	15,144.96	21,047.54	215,074.51
INCREASE/(DECREASE)	(1,893.74)	(4,059.17)	(1,134.26)	2,697.32	(3,500.22)	53.62	(11,495.42)	502.89	6,862.60	3,980.10	7,367.91	13,612.29	13,964.92
930220													
ADVERTISING GENERAL-CLASS A													
TEST YEAR 12/31/2005	0.10	0.09	0.11	8.15	0.03	0.08	0.12	0.15	7.66	0.01	0.14	0.07	16.71
PRIOR YEAR 12/31/2004	0.14	0.06	0.19	0.05	0.10	0.01	0.11	0.04	0.10	0.09	0.11	0.16	1.16
INCREASE/(DECREASE)	(0.04)	0.03	(0.08)	8.10	(0.07)	0.07	0.01	0.11	7.56	(0.08)	0.03	(0.09)	15.55
930221													
OTHER A & G CLASS A													
TEST YEAR 12/31/2005	239.12	556.54	514.90	356.24	554.19	634.16	771.31	1,000.22	852.72	1,502.56	1,540.35	1,434.63	9,956.94
PRIOR YEAR 12/31/2004	409.42	599.25	996.17	1,195.97	939.67	894.10	(39.71)	375.84	503.12	464.34	469.18	946.33	7,553.66
INCREASE/(DECREASE)	(170.30)	(40.71)	(481.27)	(639.73)	(385.48)	(59.94)	611.02	624.38	349.60	1,038.22	1,071.17	488.30	2,403.28
930230													
ADVERTISING GENERAL-CLASS B													
TEST YEAR 12/31/2005	0.15	0.14	0.16	12.22	0.04	0.12	0.17	0.22	0.13	0.01	0.21	0.10	13.67
PRIOR YEAR 12/31/2004	0.21	0.09	0.28	0.08	0.27	0.01	0.16	0.05	0.14	0.13	0.16	0.24	1.82
INCREASE/(DECREASE)	(0.06)	0.05	(0.12)	12.14	(0.23)	0.11	0.01	0.17	(0.01)	(0.12)	0.05	(0.14)	11.85
930231													
OTHER A & G CLASS B													
TEST YEAR 12/31/2005	127.59	239.61	298.95	217.10	227.28	348.03	438.43	570.54	439.65	847.95	861.67	794.03	5,411.43
PRIOR YEAR 12/31/2004	205.96	324.58	390.16	362.10	497.06	423.18	415.66	185.57	260.83	252.64	237.70	301.46	3,895.90
INCREASE/(DECREASE)	(78.37)	(84.97)	(91.21)	(145.00)	(269.78)	(74.55)	22.77	384.97	178.82	595.31	623.97	492.57	1,554.53
930240													
ADVERTISING GENERAL-CLASS C													
TEST YEAR 12/31/2005	0.72	0.64	911.25	6,290.25	9,070.90	8,528.74	0.81	(5,077.32)	0.60	40.56	41.52	48.06	19,856.75
PRIOR YEAR 12/31/2004	0.97	0.41	1.33	0.36	1.25	0.05	0.75	0.25	0.67	0.61	0.73	1.13	8.51
INCREASE/(DECREASE)	(0.25)	0.23	909.92	6,289.89	9,069.65	8,528.69	0.06	(5,077.57)	(0.07)	39.97	40.79	46.93	19,848.24
930241													
OTHER A & B CLASS C													
TEST YEAR 12/31/2005	599.58	1,031.87	1,431.74	990.74	1,036.19	1,666.11	2,237.67	2,388.60	1,946.99	3,877.21	3,900.22	3,257.12	23,934.04
PRIOR YEAR 12/31/2004	876.02	1,286.85	1,534.82	1,408.45	2,103.28	2,071.51	1,869.65	823.98	1,246.61	1,211.43	1,095.30	1,300.25	16,828.15
INCREASE/(DECREASE)	(276.44)	(254.99)	(103.09)	(417.71)	(1,067.09)	(405.40)	368.02	1,534.62	700.38	2,665.78	2,404.92	1,956.87	7,105.89

Kenergy Corp.
Case No. 2005-00369
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year

Account Number
Account Title

	January	February	March	April	May	June	July	August	September	October	November	December	Total
935000													
MAINT OF GENERAL PLANT													
TEST YEAR 12/31/2005	0.00	0.00	0.00	0.00	0.00	1,947.04	31,421.63	34,199.82	37,956.41	53,555.21	54,564.59	49,640.71	253,287.31
PRIOR YEAR 12/31/2004	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
INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	1,947.04	31,421.63	34,199.82	37,956.41	53,555.21	54,564.59	49,640.71	253,287.31
935100													
MAINT OF MOBILE RADIO SYSTEM													
TEST YEAR 12/31/2005	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
PRIOR YEAR 12/31/2004	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
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
935220													
BUILDINGS/GROUNDS CLASS A													
TEST YEAR 12/31/2005	49.25	57.82	47.14	29.63	62.39	123.31	21.06	32.76	63.42	128.06	35.71	116.80	767.35
PRIOR YEAR 12/31/2004	579.17	(374.53)	89.40	267.03	124.30	50.42	93.78	180.90	189.38	96.62	70.26	475.70	1,832.43
INCREASE/(DECREASE)	(529.92)	432.35	(42.26)	(237.40)	(61.91)	72.89	(72.72)	(148.14)	(125.96)	31.44	(34.55)	(358.90)	(1,065.08)
935230													
BUILDINGS/GROUNDS CLASS B													
TEST YEAR 12/31/2005	2.40	2.82	4.04	3.74	6.31	25.64	1.67	2.20	12.47	6.10	1.64	7.61	76.64
PRIOR YEAR 12/31/2004	225.06	(219.45)	28.53	11.87	25.45	13.08	11.11	25.84	10.76	8.40	6.11	322.98	473.74
INCREASE/(DECREASE)	(222.66)	222.27	(24.49)	(8.13)	(19.14)	12.56	(9.44)	(23.64)	1.71	(2.30)	(4.47)	(315.37)	(397.10)
935240													
BUILDINGS/GROUNDS CLASS C													
TEST YEAR 12/31/2005	34.84	40.90	70.85	51.20	71.99	330.86	20.06	22.77	8.02	51.22	52.42	31.94	787.07
PRIOR YEAR 12/31/2004	1,043.63	(897.42)	93.21	29.66	101.83	26.15	16.04	94.25	62.41	69.31	50.41	136.56	828.04
INCREASE/(DECREASE)	(1,008.79)	938.32	(22.36)	21.54	(29.84)	304.71	4.02	(71.48)	(54.39)	(18.09)	2.01	(106.62)	(40.97)

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22

Item 12) Provide the following information for each item of electric property or plant held for future use at the end of the test year:

- 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
- g. Current Status of Each Project

Response a – g) There is no electric property or plant held for future use at the end of the test year.

Witness) Steve Thompson

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21

Item 13) List all non-utility property, related property taxes, and the accounts where amounts are recorded for the test period. Include a description of the property, the date purchased, and the cost.

Response) Item 13, page 2 of 2, contains the above referenced information.

Witness) Steve Thompson

KENERGY CORP.
Case No. 2006-00369
Non-Utility Property

ACCOUNT	DESCRIPTION	12/31/05 COST	RELATED PROPERTY TAXES	EXPENSE ACCOUNT
121.000	Surge Protectors	\$ 26,080.53	\$ 28.70	416.600
121.100	Home Security CPU's	\$ 2,847.32	\$ -	417.105
121.200	Lifeguard Units	\$ 3,617.30	\$ -	417.105
121.300	Point-to-Point Fiber Service Assets	\$ 8,962.33	\$ 76.02	417.106
121.400	Wireless Internet Service Assets	\$ 49,973.20	\$ 196.59	417.107

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1

2 **Item 14)** Provide all studies, including all applicable workpapers, that are the basis of
3 jurisdictional plant allocations and expense account allocations.

4

5 **Response)** There were no jurisdictional plant and expense allocations made.

6

7 **Witness)** Steve Thompson

8

9

10

12

13

14

15

16

17

18

19

20

21

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22

Item 15) Provide Kenergy's current bylaws. Indicate any changes to the bylaws since January 1, 1990.

Response) Kenergy was formed on July 1, 1999, at which time bylaws were adopted. The bylaws have been amended two times, on August 7, 2001 and December 3, 2002. Item 15, pages 2-31 of 31, contain Kenergy's current bylaws.

Witness) Mark Bailey

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. 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 and Industrial Resource Committee. 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 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. It shall also 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. No officer or member of the board of directors shall be appointed a member of such committees. The purpose of these committees shall be to foster good relations between the Corporation and the members; these committees shall also be responsible for nominating directors as provided in Article III, Section 3 of these bylaws. The board of directors shall adopt guidelines for these committees which shall include nomination procedure, duration of appointments, and method of voting.

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, by publication in Kentucky Living or any successor magazine, or by publication in at least one issue of a newspaper of general

circulation published in each county in which the Corporation operates. 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 two hundred (200) 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 from time to time 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. A joint 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) year 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 P.M. 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 P.M. 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 A.M. 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 directors thus elected shall serve until the next annual meeting of the members or until their successors shall have been elected and shall have qualified. The member elected as district director to fill a vacancy must reside in the same district as the director to whose office is 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, requesting the removal of such director by reason thereof. 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.

ARTICLE IV

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 Communications. 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.

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 safe keeping 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

Membership Certificates

Section 1. Certificates of Membership. Membership in the Corporation shall be evidenced by a certificate of membership which shall be in such form and shall contain such provisions as shall be determined by the board of directors not contrary to, or inconsistent with, the Articles of Consolidation of the Corporation or these bylaws.

Certificates of membership duly issued by the Corporation's predecessors shall be deemed valid certificates of membership of the Corporation until replaced.

Section 2. Issue of Membership Certificates. No membership shall be issued 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 owned by the member to the Corporation.

ARTICLE VIII

Nonprofit Operation; Capital Credits

Section 1. Interest on 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 prorata 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 on the books of the Corporation pursuant to written instructions from the assignor and only to successors in interest or successors in occupancy in all or a part of such patron's premises served by the Corporation unless the board of directors, acting under policies of general application, shall determine otherwise. 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.

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.

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.

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.

ARTICLE X

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.8-330, 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.

ARTICLE XIII

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

Seal

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 by the affirmative vote of not less than two-thirds (2/3) of all the directors at any regular or special meeting, 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 Robert's 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

As amended August 7, 2001

As amended December 3, 2002

ATTEST:



Secretary

Chairman



**KENERGY CORP.
 RESPONSE TO THE COMMISSION'S
 FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21

Item 16) Provide Kenergy's equity management plan. Indicate when the current plan was 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 5-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).

Response) Kenergy's capital management policy is shown as Item 16, page 3 of 3. This policy has been in place since the inception of Kenergy on July 1, 1999, and the most recent board approval was on March 5, 2002. There have been no changes to the policy since the inception of Kenergy. The annual amount of capital credits refunded to members from July 1, 1999 through June 30, 2006 have been:

	<u>General Retirements</u>	<u>Estates of Deceased Patrons</u>	<u>Total</u>
1999	-0-	\$137,941	\$ 137,941
2000	-0-	\$806,694	\$ 806,694
2001	\$2,394,720	\$178,033	\$ 2,572,753
2002	\$2,791,650	\$190,748	\$ 2,982,398
2003	\$2,651,441	\$167,435	\$ 2,818,876
2004	\$1,604,396	\$144,915	\$ 1,749,311
2005	\$2,385,182	\$180,791	\$ 2,565,973
Jan.-June 2006	<u>\$ 760,420</u>	<u>54,226</u>	<u>814,646</u>
	<u>\$12,587,809</u>	<u>\$1,860,783</u>	<u>\$14,448,592</u>

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1

2 **Witnesses)** Mark Bailey and Steve Thompson

3

4

5

6

7

8

9

10

12

13

14

15

16

17

18

19

20

21

APPROVED: 3-5-02
REVISED: _____

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).

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 should 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.

KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21

Item 17) 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 17, pages 2-7, 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, 2006 and 2005 are shown in Item 17, pages 8-13. The hourly fee during 2005 and 2006 was \$125.00. (Health insurance is also provided.) Item 17, pages 14-19, is the engagement letter for the 2005 annual financial audit, and Item 17, page 20, shows the hourly rates and fees for the 2004-2006 annual audits. Item 17, pages 21-33, is the engagement letter and fee schedules for the internal audit three-year engagement. Rate design and cost of service work is performed by JDG Consulting LLC at an hourly rate of \$175 as shown on pages 34 and 35. Please refer to Item 35 for additional information relating to test year expenses for professional services. Item 17, pages 36-39 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.).

Witness) Mark Bailey

KENERGY
POLICY NO. 117
SELECTION OF LEGAL REPRESENTATION

I. OBJECTIVE

The Kenergy Board of Directors ("Board") recognizes that competent legal representation and effective use of attorneys are critical to the successful operation of Kenergy ("Cooperative"). Although an attorney or law firm retained or employed by Kenergy ("Attorney"), and the Attorney's 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. General Counsel. 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. Special Counsel. 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. Board Counsel. 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. Directing Attorney. 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. Attorney Fees and Expenses. 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. Unauthorized Practice of Law. 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. Electric Cooperative as Client. 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. Attorney's Duty to Inform and Consult. 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 or 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. Legal Programs, Publications, and Memberships. 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 1/11/06, with the Agreement being effective as of January 1, 2006.

1. General Agreement. 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. Policy. 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. General or Special Counsel. 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. Term. The term of this agreement shall be one year ending December 31, 2006.

5. Hourly Fee. The Cooperative shall pay Attorney a fee based on \$125.00 per hour for legal services rendered to the Cooperative ("Hourly Fee"). With the Cooperative's written consent, Attorney may modify the Hourly Fee.

6. Costs and Expenses. 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.

8. Invoice. 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. Payment. After the Cooperative receives an invoice from Attorney, and unless Cooperative disputes an Invoice Amount the Cooperative shall pay Attorney within 15 days.

10. Disputed Amounts. 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

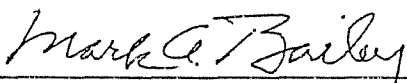
- within the state
- Any annual legal seminar for attorneys representing electric cooperatives located within the state

12. Termination Agreement. 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.

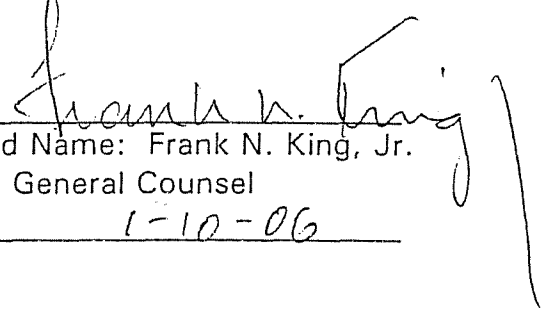
13. Termination Payments and Refunds. Upon termination of this Agreement, and pursuant to the terms of this Agreement governing payment and disputed amounts: (a) the Cooperative shall pay Attorney all undisputed amounts for services provided prior to termination and (b) the Cooperative shall pay Attorney 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 payment for services not provided prior to termination; and (c) 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. Governing Law. This Agreement will be governed by, and interpreted under, the law of Kentucky.

KENERGY CORP.


Printed Name: Mark A. Bailey
Title: President and CEO
Date: 1/11/06

ATTORNEY


Printed Name: Frank N. King, Jr.
Title: General Counsel
Date: 1-10-06

KENERGY CORP.
ATTORNEY ENGAGEMENT AGREEMENT

Kenergy Corp. ("Cooperative") and Frank N. King, Jr. ("Attorney") enter into this Attorney Engagement Agreement ("Agreement") on December 14, 2004, with the Agreement being effective as of January 1, 2005.

1. General Agreement. 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. Policy. 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. General or Special Counsel. 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. Term. The term of this agreement shall be one year ending December 31, 2005.

5. Hourly Fee. The Cooperative shall pay Attorney a fee based on \$125.00 per hour for legal services rendered to the Cooperative ("Hourly Fee"). With the Cooperative's written consent, Attorney may modify the Hourly Fee.

6. Costs and Expenses. 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.

8. Invoice. 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. Payment. After the Cooperative receives an invoice from Attorney, and unless Cooperative disputes an Invoice Amount the Cooperative shall pay Attorney within 15 days.

10. Disputed Amounts. 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. Termination Agreement. 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 payment for services not provided prior to termination; and (c) 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. Governing Law. This Agreement will be governed by, and interpreted under, the law of Kentucky.

KENERGY CORP.

Mark A. Bailey
 Printed Name: Mark A. Bailey
 Title: President and CEO
 Date: 12/14/04

ATTORNEY

Frank N. King, Jr.
 Printed Name: Frank N. King, Jr.
 Title: General Counsel
 Date: December 6, 2004

Riney, Hancock & Co., PSC

Certified Public Accountants & Financial Advisors
September 21, 2005

2900 Veach Road, Suite 2
Owensboro, Kentucky 42303
270-926-4540
Fax: 270-926-1494

313 Southeast First Street
Evansville, Indiana 47713
812-423-0300
Fax: 812-423-6282

Board of Directors
Kenergy Corp.
Henderson, Kentucky 42420

www.rineyhancock.com
E-mail: info@rineyhancock.com

Member of
PKF North American Network
An association of legally independent firms

We are pleased to confirm our understanding of the services we are to provide for Kenergy Corp. (Kenergy) for the year ended December 31, 2005.

We will audit the balance sheet of Kenergy as of December 31, 2005, and the related statements of revenue and expenses, changes in members' equities and cash flows for the year then ended.

Audit Objectives

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit will be conducted in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. If our opinion on the financial statements is other than unqualified, we will discuss the reasons with management in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

We will also provide a report (which does not include an opinion) on internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. This report will include a statement that the report is intended solely for the information and use of the Board of Directors, management, and specific legislative or regulatory bodies and is not intended to be and should not be used by anyone other than these specified parties.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal control and for compliance with applicable laws, regulations, contracts, and agreements. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of the controls. The objectives of internal control are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorizations and

Management Responsibilities, Continued

recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of financial position, activities, and cash flows in conformity with accounting principles generally accepted in the United States of America. You are also responsible for management decisions and functions; for designating an individual with suitable skill, knowledge, or experience to oversee the information return services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for making all financial records and related information available to us. We understand that you will provide us with such information required for our audit and that you are responsible for the accuracy and completeness of that information. Management's 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 Organization involving (1) 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 Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Organization complies with applicable laws and regulations and for taking timely and appropriate steps to remedy any fraud, illegal acts, or violations of contracts or grant agreements that we may report.

As part of the audit, we will prepare a draft of your financial statements and related notes. In accordance with *Government Auditing Standards*, you will be required to review and approve those financial statements prior to their issuance and have a responsibility to be in a position in fact and appearance to make an informed judgment on those financial statements. Further, you are required to designate a qualified management-level individual to be responsible and accountable for overseeing our services.

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 assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization.

Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse. 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 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 come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. 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, tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected funding sources, creditors, and financial institutions. We will also request written representations from the Organization's attorneys as part of the engagement. At the conclusion of our audit, we will require certain written representations from management about the financial statements and related matters.

Identifying and ensuring that Kenergy complies with laws, regulations, contracts, and agreements is the responsibility of management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Kenergy'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.

Audit Procedures—Internal Control

In planning and performing our audit, we will consider the internal control sufficient to plan the audit in order to determine the nature, timing, and extent of our auditing procedures for the purpose of expressing our opinion on Kenergy's financial statements.

We will obtain an understanding of the design of the relevant controls 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 controls that we consider relevant to preventing and detecting errors and fraud 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 internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify reportable conditions. However, we will inform the governing body or audit committee of any matters involving internal control 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 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. We will also inform you of any nonreportable conditions or other matters involving internal control, if any, as required by *Government Auditing Standards*.

Audit Administration, Fees, and Other

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

The audit documentation for this engagement is the property of Riney, Hancock & Co., PSC and constitutes confidential information. Workpapers will be retained and will be available, upon request, for at least three years from the end of the audit period, or until questioned costs (if any) have been resolved, unless the firm is notified in writing by Kenergy Corp. of the need to extend the retention period.

Audit Administration, Fees, and Other, Continued

We expect to begin our audit in late February and to issue our draft report no later than mid-March. As outlined in our proposal to perform professional services for Kenergy dated August 17, 2004, with cooperation and assistance of your personnel, our not-to-exceed fee to provide professional services for the years ending December 31, 2005, (including audit workpapers, footnotes, and out-of-pocket expenses) is \$16,350. Interim billings will be submitted as work progresses and as expenses are incurred. If significant changes in operations or the structure of the corporation occur, we will discuss these with you and arrive at a new fee estimate before we incur the additional costs.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2003 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Kenergy 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.

Very truly yours,

Riney, Hancock & Co., PSC

RESPONSE:

This letter correctly sets forth the understanding of Kenergy Corp.

Signature: *James J. Brown*

Title: *Board Chair*

Date: *Oct 11, 2005*



Smith Elliott Kearns & Company, LLC
Certified Public Accountants & Consultants

To the Shareholders
Riney, Hancock & Co., PSC

We have reviewed the system of quality control for the accounting and auditing practice of Riney, Hancock & Co., PSC (the firm) in effect for the year ended June 30, 2003. A system of quality control encompasses the firm's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of conforming with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of Certified Public Accountants (AICPA). The design of the system and compliance with it are the responsibility of the firm. Our responsibility is to express an opinion on the design of the system, and the firm's compliance with the system based on our review.

Our review was conducted in accordance with standards established by the Peer Review Board of the AICPA. In performing our review, we obtained an understanding of the system of quality control for the firm's accounting and auditing practice. In addition, we tested compliance with the firm's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the firm's policies and procedures on selected engagements. Because our review was based on selective tests, it would not necessarily disclose all weaknesses in the system of quality control or all instances of lack of compliance with it.

Because there are inherent limitations in the effectiveness of any system of quality control, departures from the system may occur and not be detected. Also, projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control for the accounting and auditing practice of Riney, Hancock & Co., PSC in effect for the year ended June 30, 2003, has been designed to meet the requirements of quality control standards for an accounting and auditing practice established by the AICPA, and was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

Smith Elliott Kearns & Company, LLC

Hagerstown, Maryland
November 6, 2003

Specification for Auditing Services
PROPOSAL DEADLINE: 2:00 p.m. Local Prevailing Time
Tuesday, August 17, 2004

REQUEST FOR QUOTATION

Auditing Services

THIS IS NOT AN ORDER

DEADLINE: 2:00 PM
 Prevailing Local Time
 Tuesday, August 17, 2004

Please quote us on articles listed below. The right is reserved to reject all or any part of your offer. Any suggestions as to quantity to secure a better price are welcome. All bidders are responsible for reading all "Quotation Instructions" and attached specifications.

	HOURS	QUOTED HOURLY RATE	TOTAL
Partners	30	130 - 160	4,500
Managers	40	90 - 110	4,000
Supervisory Staff	80	75 - 90	6,800
Staff	80	65 - 75	6,000
Other (specify):	10	40	400
Discount			(6,175)
Subtotal	240		15,525
Out-of-pocket expenses			
Meals and lodging			
Transportation			
Other (specify): copies, supplies, postage, telephone, fax, etc.			425
Total all-inclusive price - calendar year 2004			15,950

Total all-inclusive price - calendar year 2005 16,350

Total all-inclusive price - calendar year 2006 16,760

Each bid must be sealed in separate envelopes, addressed to the President/CEO, Kenergy Corp., 6402 Old Corydon Road, Henderson, KY 42420.

Closing date must be marked on outside of envelope.

Above Prices are: F.O.B.: Delivered Terms: Net/30 Days Pricing: Firm

Date August 17, 2004 Per Renee Hancock + Co., PSC
 (Bidders Signature)

Contact Joseph A. Hancock Phone# 270-926-4540 Fax# 270-926-1494

June 19, 2002

Ms. Vickie Davis
Chairman-Audit & Legal Committee
Kenergy Corporation
Old Corydon Road
Henderson, Kentucky 42420

Dear Ms Davis:

We are pleased and consider it an honor to confirm our understanding of the services we are to provide for Kenergy Corporation for the years December 31, 2002, 2003, and 2004, as per our proposal dated June 3, 2002.

We will perform internal audit services for Kenergy Corporation as directed by the audit committee and board of directors. The audit committee is responsible for making a determination as to the scope of the engagement as well as the adequacy of the scope and the procedures to be performed. We will provide advice and assistance in the process of identifying and assessing risk as it relates to the operations of the Corporation and the internal audit process.

The objectives of our audits will be to insure that adequate controls are in place and functioning in a manner to adequately safeguard resources of the Corporation as well as make a determination that the policies and procedures as promulgated by the board of directors are being adhered to by management and employees. We are not engaged for the purpose of expressing an opinion about whether your financial statements are fairly presented, in conformity with generally accepted accounting principles and governmental accounting standards.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of transactions in certain instances by correspondence with selected customers, creditors, vendors and banks, inquiry of Corporation personnel, and observation of certain daily operations. In order to prevent surprises, as we perform our procedures, we will compile of a schedule of comments. As the fieldwork for a particular account group or cycle of the Corporation is finished, we will discuss the findings with management to obtain their response. We will forward a memorandum to the chairman of the audit and legal committee.

We will also inform the committee immediately in the event that any illegal acts or questionable transactions come to our attention. Our responsibility as internal auditors is limited to the period covered by our proposal and does not extend to any later periods for which we are not engaged as internal auditors.

Our audit will include obtaining an understanding of internal control sufficient to plan the audit and to determine the nature, timing, and extent of audit procedures to be performed. An audit is not designed to provide assurance on internal control or to identify reportable conditions, that is, significant deficiencies in the design or operation of internal control. However, during the audit, if we become aware of such reportable conditions, we will communicate them to you.

We understand that personnel of the Corporation are responsible for making all financial records and related information available to us and that the Corporation is responsible for the accuracy and completeness of that information. We will advise the board and management, if requested, about appropriate accounting principles and their application. The responsibility for the financial statements remains with the Corporation. This responsibility includes the establishment and maintenance of adequate records and effective internal controls over financial reporting, the selection and application of accounting principles, and the safeguarding of assets. Management and the Board of Directors is also identifying and ensuring the organization complies with applicable laws and regulations.

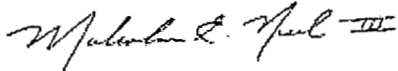
We will meet with the Audit and Legal Committee as requested after the execution of this document to commence the planning of the engagement, to discuss and explain the risk assessment process as it related to the selection and timing of areas of the Corporation to be audited, as well as other issues.

Our fees for this engagement are listed in the attachment as were previously included in our proposal. The enclosed fee estimates are based on our standard hourly rates. Should the number of hours involved to complete the audit of a particular cycle or area be less than our anticipated time as noted on the attached "Requests for Quotation, Kenergy will be billed only for the actual time incurred on our part. If requested, detailed time summaries supporting amounts billed will be provided.

We appreciate the opportunity to be of service to you 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.

Very truly yours,

NEEL & COMPANY, LLP



Malcolm E. "Mac" Neel III, CPA
Partner

RESPONSE: This letter correctly sets forth the understanding of Kenergy Corporation.

Officer signature: W. J. M. Smith

Title: Chairman

Date: 6-27-02

Specification for Internal Auditing Services
PROPOSAL DEADLINE: 2:00 p.m. Local Prevailing Time
Wednesday, June 3, 2002

REQUEST FOR QUOTATION Internal Auditing Services

THIS IS NOT AN ORDER

Please quote us on articles listed below. The right is reserved to reject all or any part of your offer. Any suggestions as to quantity to secure a better price are welcome. All bidders are responsible for reading all "Quotation Instructions" and attached specifications.


AREA: Consumer Accounting (including cash and accounts receivable)

	HOURS	QUOTED HOURLY RATE	TOTAL
Partners	8	100	800
Managers			
Supervisory Staff	80	85	6,800
Staff	80	75	6,000
Other (specify): <u>Administration</u>	2	25	50
Subtotal			
Out-of-pocket expenses			
Meals and lodging			
Transportation	1	200	200
Other (specify):			
Total (inclusive prices)			13,850

Each bid must be sealed in separate envelopes, addressed to The Legal & Audit Committee, c/o Vickie Davis, 9089 State Route 109, Sturgis, KY 42459.

Closing date must be marked on outside of envelope.

Above Prices are: F.O.B.: Delivered Terms: Net/30 Days Pricing: Firm

Date June 3, 2002 Per  CPA
 (Bidders Signature)

Contact Malcolm E. Neel, III Phone# 270.827.1577 Fax# 270.826.4309

Specification for Internal Auditing Services
PROPOSAL DEADLINE: 2:00 P.M. Local Prevailing Time
Wednesday, June 3, 2002

REQUEST FOR QUOTATION Internal Auditing Services

THIS IS NOT AN ORDER

Please quote us on articles listed below. The right is reserved to reject all or any part of your offer. Any suggestions as to quantity to secure a better price are welcome. All bidders are responsible for reading all "Quotation Instructions" and attached specifications.

AREA: Employee Expenses (including payroll, directors fees and expense accounts)

	HOURS	QUOTED HOURLY RATE	TOTAL
Partners	5	100	500
Managers			
Supervisory Staff	65	85	5,525
Staff	65	75	4,875
Other (specify): <u>Administration</u>	2	25	50
Subtotal			
Out-of-pocket expenses			
Meals and lodging			
Transportation	1	60	60
Other (specify):			
Total all-inclusive price:			11,010

Each bid must be sealed in separate envelopes, addressed to The Legal & Audit Committee, c/o Vickie Davis, 9089 State Route 109, Sturgis, KY 42459.

Closing date must be marked on outside of envelope.

Above Prices are: F.O.B.: Delivered Terms: Net/30 Days Pricing: Firm

Date June 3, 2002 Per *Malcolm E. Neel III* CPA
 (Bidders Signature)

Contact Malcolm E. Neel, III Phone# 270.827.1577 Fax# 270.826.4309

Specification for Internal Auditing Services
PROPOSAL DEADLINE: 2:00 P.M. Local Prevailing Time
Wednesday, June 3, 2002

REQUEST FOR QUOTATION Internal Auditing Services

THIS IS NOT AN ORDER

Please quote us on articles listed below. The right is reserved to reject all or any part of your offer. Any suggestions as to quantity to secure a better price are welcome. All bidders are responsible for reading all "Quotation Instructions" and attached specifications.

AREA: Contracts (including construction and contractors)

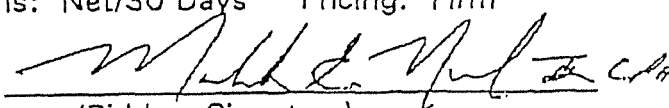
	HOURS	QUOTED HOURLY RATE	TOTAL
Partners	8	100	800
Managers			
Supervisory Staff	80	85	6,800
Staff	80	75	6,000
Other (specify): <u>Administration</u>	2	25	50
Subtotal			
Out-of-pocket expenses			
Meals and lodging			
Transportation	1	60	60
Other (specify):			
Total all inclusive price			13,700

Each bid must be sealed in separate envelopes, addressed to The Legal & Audit Committee, c/o Vickie Davis, 9089 State Route 109, Sturgis, KY 42459.

Closing date must be marked on outside of envelope.

Above Prices are: F.O.B.: Delivered Terms: Net/30 Days Pricing: Firm

Date June 3, 2002 Per


(Bidders Signature)

Contact Malcolm E. Neel, III Phone# 270.827.1577 Fax# 270.826.4309

Specification for Internal Auditing Services
PROPOSAL DEADLINE: 2:00 P.M. Local Prevailing Time
Wednesday, June 3, 2002

REQUEST FOR QUOTATION Internal Auditing Services

THIS IS NOT AN ORDER

Please quote us on articles listed below. The right is reserved to reject all or any part of your offer. Any suggestions as to quantity to secure a better price are welcome. All bidders are responsible for reading all "Quotation Instructions" and attached specifications.

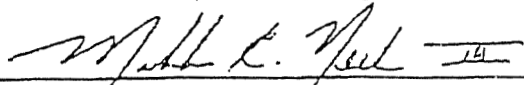
AREA: Accounts Payable

	HOURS	QUOTED HOURLY RATE	TOTAL
Partners	5	100	500
Managers			
Supervisory Staff	60	85	5,100
Staff	60	75	4,500
Other (specify): Administration	2	25	50
Subtotal			
Out-of-pocket expenses			
Meals and lodging			
Transportation	1	60	60
Other (specify):			
Total all inclusive price			10,200

Each bid must be sealed in separate envelopes, addressed to The Legal & Audit Committee, c/o Vickie Davis, 9089 State Route 109, Sturgis, KY 42459.

Closing date must be marked on outside of envelope.

Above Prices are: F.O.B.: Delivered Terms: Net/30 Days Pricing: Firm

Date June 3, 2002 Per  CPA
 (Bidders Signature)

Contact Malcolm E. Neel, III Phone# 270.827.1577 Fax# 270.826.4309

Specification for Internal Auditing Services
PROPOSAL DEADLINE: 2:00 P.M. Local Prevailing Time
Wednesday, June 3, 2002

REQUEST FOR QUOTATION Internal Auditing Services

THIS IS NOT AN ORDER

Please quote us on articles listed below. The right is reserved to reject all or any part of your offer. Any suggestions as to quantity to secure a better price are welcome. All bidders are responsible for reading all "Quotation Instructions" and attached specifications.

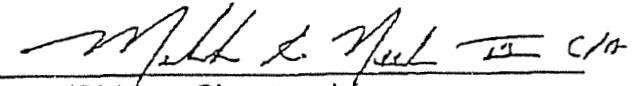
AREA: Inventory

	HOURS	QUOTED HOURLY RATE	TOTAL
Partners	6	100	600
Managers			
Supervisory Staff	80	85	6,800
Staff	80	75	6,000
Other (specify): Administration	2	25	50
Subtotal			
Out-of-pocket expenses			
Meals and lodging			
Transportation	1	200	200
Other (specify):			
Total all inclusive price			13,650

Each bid must be sealed in separate envelopes, addressed to The Legal & Audit Committee, c/o Vickie Davis, 9089 State Route 109, Sturgis, KY 42459.

Closing date must be marked on outside of envelope.

Above Prices are: F.O.B.: Delivered Terms: Net/30 Days Pricing: Firm

Date June 3, 2002 Per  C/II
 (Bidders Signature)

Contact Malcolm E. Neel, II Phone# 270.827.1577 Fax# 270.826.4309

Specification for Internal Auditing Services
PROPOSAL DEADLINE: 2:00 P.M. Local Prevailing Time
Wednesday, June 3, 2002

REQUEST FOR QUOTATION Internal Auditing Services

THIS IS NOT AN ORDER

Please quote us on articles listed below. The right is reserved to reject all or any part of your offer. Any suggestions as to quantity to secure a better price are welcome. All bidders are responsible for reading all "Quotation Instructions" and attached specifications.

AREA: Transportation

	HOURS	QUOTED HOURLY RATE	TOTAL
Partners	4	100	400
Managers			
Supervisory Staff	40	85	3,400
Staff	40	75	3,000
Other (specify): <u>Administration</u>	2	25	50
Subtotal			
Out-of-pocket expenses			
Meals and lodging			
Transportation	1	60	60
Other (specify):			
Total all-inclusive price:			6,910

Each bid must be sealed in separate envelopes, addressed to The Legal & Audit Committee, c/o Vickie Davis, 9089 State Route 109, Sturgis, KY 42459.

Closing date must be marked on outside of envelope.

Above Prices are: F.O.B.: Delivered Terms: Net/30 Days Pricing: Firm

Date June 3, 2002 Per *Malcolm E. Neel II*
 (Bidders Signature)

Contact Malcolm E. Neel, II Phone# 270.827.1577 Fax# 270.826.4309

Specification for Internal Auditing Services
 PROPOSAL DEADLINE: 2:00 P.M. Local Prevailing Time
 Wednesday, June 3, 2002

REQUEST FOR QUOTATION Internal Auditing Services

THIS IS NOT AN ORDER

Please quote us on articles listed below. The right is reserved to reject all or any part of your offer. Any suggestions as to quantity to secure a better price are welcome. All bidders are responsible for reading all "Quotation Instructions" and attached specifications.

AREA: Purchasing

	HOURS	QUOTED HOURLY RATE	TOTAL
Partners	8	100	800
Managers			
Supervisory Staff	80	85	6,800
Staff	80	75	6,000
Other (specify): Administration	2	25	50
Subtotal			
Out-of-pocket expenses			
Meals and lodging			
Transportation	1	60	60
Other (specify):			
Total all-inclusive price			

Each bid must be sealed in separate envelopes, addressed to The Legal & Audit Committee, c/o Vickie Davis, 9089 State Route 109, Sturgis, KY 42459.

Closing date must be marked on outside of envelope.

Above Prices are: F.O.B.: Delivered Terms: Net/30 Days Pricing: Firm

Date June 3, 2002 Per *Malcolm E. Neel III*
 (Bidders Signature)

Contact Malcolm E. Neel, III Phone# 270 827 1577 Fax# 270 826 4309

Specification for Internal Auditing Services
 PROPOSAL DEADLINE: 2:00 P.M. Local Prevailing Time
 Wednesday, June 3, 2002

REQUEST FOR QUOTATION Internal Auditing Services

THIS IS NOT AN ORDER

Please quote us on articles listed below. The right is reserved to reject all or any part of your offer. Any suggestions as to quantity to secure a better price are welcome. All bidders are responsible for reading all "Quotation Instructions" and attached specifications.

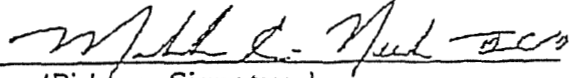
AREA: Fixed Assets

	HOURS	QUOTED HOURLY RATE	TOTAL
Partners	4	100	400
Managers			
Supervisory Staff	40	85	3,400
Staff	40	75	3,000
Other (specify): Administration	2	25	50
Subtotal			
Out-of-pocket expenses			
Meals and lodging			
Transportation	1	60	60
Other (specify):			
Total all-inclusive price:			6,910

Each bid must be sealed in separate envelopes, addressed to The Legal & Audit Committee, c/o Vickie Davis, 9089 State Route 109, Sturgis, KY 42459.

Closing date must be marked on outside of envelope.

Above Prices are: F.O.B.: Delivered Terms: Net/30 Days Pricing: Firm

Date June 3, 2002 Per 
 (Bidders Signature)

Contact Malcolm E. Neel, II Phone# 270.827.1577 Fax# 270.826.4309

Specification for Internal Auditing Services
PROPOSAL DEADLINE: 2:00 P.M. Local Prevailing Time
Wednesday, June 3, 2002

REQUEST FOR QUOTATION Internal Auditing Services

THIS IS NOT AN ORDER

Please quote us on articles listed below. The right is reserved to reject all or any part of your offer. Any suggestions as to quantity to secure a better price are welcome. All bidders are responsible for reading all "Quotation Instructions" and attached specifications.

AREA: Employee Pension Funds (not already required to be audited)

	HOURS	QUOTED HOURLY RATE	TOTAL
Partners	4	100	400
Managers			
Supervisory Staff	40	85	3,400
Staff	40	75	3,000
Other (specify): Administration	2	25	50
Subtotal			
Out-of-pocket expenses			
Meals and lodging			
Transportation	1	60	60
Other (specify):			
Total all-inclusive price			6,910

Each bid must be sealed in separate envelopes, addressed to The Legal & Audit Committee, c/o Vickie Davis, 9089 State Route 109, Sturgis, KY 42459.

Closing date must be marked on outside of envelope.

Above Prices are: F.O.B.: Delivered Terms: Net/30 Days Pricing: Firm

Date June 3, 2002 Per *Malcolm E. Neel III CPA*
 (Bidders Signature)

Contact Malcolm E. Neel, II Phone# 270.827.1577 Fax# 270.826.4309

Specification for Internal Auditing Services
PROPOSAL DEADLINE: 2:00 P.M. Local Prevailing Time
Wednesday, June 3, 2002

REQUEST FOR QUOTATION Internal Auditing Services

THIS IS NOT AN ORDER

Please quote us on articles listed below. The right is reserved to reject all or any part of your offer. Any suggestions as to quantity to secure a better price are welcome. All bidders are responsible for reading all "Quotation Instructions" and attached specifications.

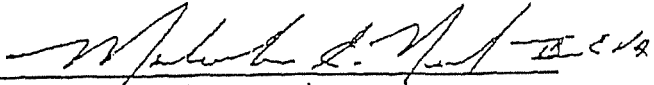
AREA: Subsidiaries or Non-Core Business

	HOURS	QUOTED HOURLY RATE	TOTAL
Partners	4	100	400
Managers			
Supervisory Staff	40	85	3,400
Staff	40	75	3,000
Other (specify):	2	25	50
Subtotal			
Out-of-pocket expenses			
Meals and lodging			
Transportation	1	60	60
Other (specify):			
Total all-inclusive price			6,910

Each bid must be sealed in separate envelopes, addressed to The Legal & Audit Committee, c/o Vickie Davis, 9089 State Route 109, Sturgis, KY 42459.

Closing date must be marked on outside of envelope.

Above Prices are: F.O.B.: Delivered Terms: Net/30 Days Pricing: Firm

Date June 3, 2002 Per 
 (Bidders Signature)

Contact Malcolm E. Neel, III Phone# 270.827.1577 Fax# 270.826.4309

JDG Consulting, LLC

PO Box 88039

Dunwoody, Georgia 30356

770-392-9971 , 770-392-9971 (fax)

JDGConsulting@jdgllc.com

January 27, 2006

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 2006. As we discussed, Kenergy is considering filing a rate case with the KPSC in July or August of 2006. Assuming you will want to make a preliminary presentation to the Kenergy Board in May and seek approval for the filing in June, the bulk of the work will need to be completed in February, March and April.

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, off-peak, coincident peak and economic development to name some. My associate, Chris Miranda, has similar experience in his 15 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 may change significantly in the near future if the unwind transaction takes place as planned. 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 revenues need to be normalized due to the rate changes that were effective in 2005.

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.
3. 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.

Specializing in Utility Rates & Financial Services

8. Preparation of direct testimony and rate case exhibits.
9. Regulatory Support
 - a. Review intervenor 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 \$6,000 to \$8,000. 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 \$1,400 per day plus expenses. Telephonic meetings will be billed hourly. Preparing direct testimony and exhibits will cost approximately \$2,800. Regulatory support cannot be reasonably estimated because the extent of items 9(a)-9(e) cannot be predicted.

As requested, our hourly rates are:

Jack D. Gaines	\$175.00 per hour
Chris Miranda	\$110.00 per hour

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

You can accept this letter as JDG Consulting's proposal to serve as Kenergy's 2006 rate case consultant. However, if Kenergy decides to issue a formal request for proposals, JDG Consulting reserves the right to resubmit a more formal proposal.

Sincerely yours,

Jack D. Gaines
President
JDG Consulting, LLC

JDG

SECTION 6
TASK AUTHORIZATION
AND FEE

R. W. Beck, Inc. will provide the services described herein pursuant to the attached Professional Services Agreement between the Client and R. W. Beck, Inc. dated November 20, 2001.

R. W. Beck will provide the Scope of Services outlined in this Agreement for an amount NOT TO EXCEED THIRTY EIGHT THOUSAND FIVE HUNDRED AND 00/100 DOLLARS (\$38,500.00). R. W. Beck shall not be required to furnish additional services or incur additional expenses above the not-to-exceed price without written authorization and additional funding from Client.

This proposal will remain effective for 90 days from the date written below.

Approval for Scope of Services

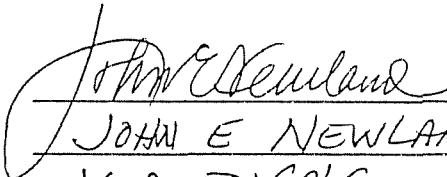
Approved for Kenergy Corp

Signed:

Printed:

Title:

Date:



JOHN E NEWLAND

V. P., ENGR'G

29 April '04

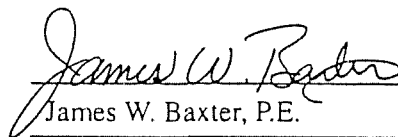
Approved for R. W. Beck, Inc.

Signed:

Printed:

Title:

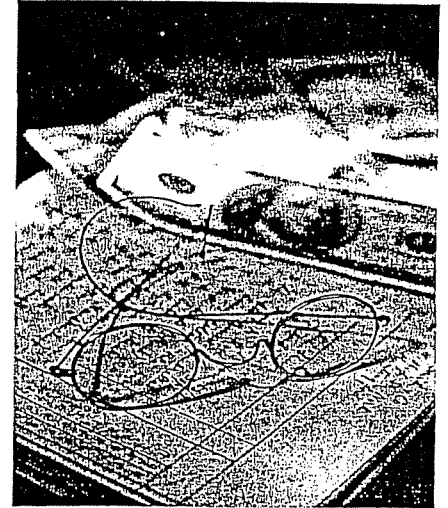
Date:



James W. Baxter, P.E.

Principal and Assistant National
Director of Energy Services

April 19, 2004



March 3, 2004

Rob Stumph, P.E.
Kenergy
P.O. Box 18
Henderson, Kentucky 42420

Re: 2004 Proposal for field and engineering work for Kenergy Sectionalizing Study.

Dear Rob:

Please review the proposal items below - and contact me with any questions or comments:

1. DSS will perform field inspections that include verification of recloser ratings and location. Most sectionalizer and major fuse taps will also have their locations field-verified. Device pole ground testing and a general visual review of the subject area - based upon the Kenergy sectionalizing guidelines - will be provided. DSS reserves the right not to inspect a given device pole if a personal safety hazard exists.
2. Kenergy should provide the necessary feeder maps that contain detailed line section numbers, as well as the entire, present feeder configuration with an updated "Windmil" model. Truck logos, existing substation fuse data, substation OCR settings and a Clamp-on OHM tester should also be provided for use by DSS.
3. Mileage to and from the service area and mileage incurred during field inspections will be billed at the present IRS rate.
4. Lodging charges will not exceed \$60 per day. No meals will be billed.
5. Incidental costs - such as copies or other necessary items will be billed from store invoice. Prior to any purchase, such items will be discussed with and approved by Kenergy.
6. The rate for field inspection and the associated data preparation will be billed at \$40 per hour. Work hours will generally run 10 hours per day, 4 days per week. Foul weather may occasionally extend the weekly number of hours - with the permission of Kenergy.
7. Once the field inspection for a subject area is completed, DSS will perform a sectionalizing study on a feeder-by-feeder basis. The Kenergy sectionalizing guidelines and RUS Bulletin 61-2 will be followed.
8. The cost of the engineering portion of the sectionalizing study will be \$70 per hour.

9. DSS field personnel are covered by Worker's Compensation Insurance and \$1,000,000 vehicle liability coverage. DSS maintains \$1,000,000 of general and professional liability insurance. (Binders upon request).

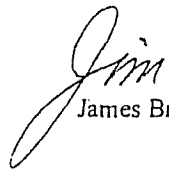
10. DSS will strive to complete each substation sectionalizing project in a timely manner. High priority or emergency items will receive urgent attention. Completion times for some substation areas may be significant after the initial field inspection is completed. The time frames for completion should be discussed by both parties on a substation-by-substation basis.

11. This proposal is valid through Dec 31, 2004.

Rob, please note that there is no price increase again this year. We appreciate the opportunity to be of service. If this proposal is successful, we would like to begin our field work by April 1.

Please contact me with questions or comments at (859) 240-8341.

Sincerely,


James Bridges, P.E.

Electric Service Company, Ltd.

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

July 18, 2005

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

Attn: John Newland

Dear Sir:

Due to the increase in our Insurance premiums: such as general liability, automotive, umbrella, medical coverage and cost of living expenses. We will be changing our existing rates to as follows.

K. Cosby \$ 34.10
L. Allen \$ 26.00
J. McKinney \$ 45.00
J. Roby \$ 26.40

Plus actual per diem charges. Also as of 2005 the government rate for vehicle mileage is \$0.40 5, however we will only be charging \$0.40 per mile.

Thank You,

John W. McKinney, Sr.
President

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
12
13
14
15
16
17
18
19
20
21

Item 18) Provide Kenergy's policies specifying the compensation of directors and a schedule of standard directors' fees, per diems, and other compensation in effect during the test year. If changes occurred during the test year, indicate the effective date and the reason for the changes.

Response) Item 18, pages 2-4 of 4, contain the above referenced information. Kenergy has excluded for rate-making purposes the director's expenses disallowed in case 2003-00165. See application, Exhibit 5, page 10. There was a change made effective May 10, 2005 increasing the fee for attendance at the regular monthly meeting from \$200.00 to \$650.00 and lowering the monthly retainer from \$650.00 to \$200.00. This change was made to emphasize the importance of attendance at the regular monthly meetings.

Witness) Mark Bailey

KENERGY
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.

Board Fee – Each director shall receive a \$200 monthly retainer. Additionally, each director shall be paid a fee of \$650 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 \$200 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 cooperative's annual membership meeting or Member 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.

Association and Industry-Related Fees – A Director shall be paid a fee of \$200 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 \$100 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 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.

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, 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. However, directors may avail themselves of health and dental

insurance coverage by paying premiums for such coverage as provided under the company's group insurance plans.

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

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21

Item 19) 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 5 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 19, page 2 of 2, contains the above referenced information.

Witness) Mark Bailey

**RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

CASE NO. 2006-00369

MOST RECENT ANNUAL MEETING

The meeting was held June 6, 2006 at the Sportscenter in Owensboro, Kentucky. Registration for the meeting ran from 4:30 p.m. to 6:30 p.m. Member-owners and their families were served a light meal consisting of a pork chop sandwich, chips and cookie. Entertainment by comedian Bob Farmer and the Farmer's Almanac began at 6:30 p.m. with the business session immediately following. The business session included a welcome from the board chair, the report from the board secretary concerning there being a quorum present, remarks by the president and CEO, and the awarding of scholarships and door prizes.

DATA ON MOST RECENT (2006) AND FIVE PREVIOUS ANNUAL MEETINGS

	2006	2005	2004	2003	2002	2001
No. of Members in Attendance	431	293	465	401	470	431
No. of Members Voting for New Board Members	1,244	0	2,997	1,407	9,366	N/A
No. of Board Members Re-Elected	2 (re-elected) 1 new	3	3	3	11	0*
Total Cost of Annual Meeting	\$13,752	\$16,159	\$18,481	\$19,302	\$16,894	\$18,577

NOTE: Cost of annual meeting excluded staff labor and overhead.

*The effective date of the consolidation between Green River Electric Corporation and Henderson Union Electric Cooperative was July 1, 1999. The original 17 board members served until mid-2002, when in June 2002 an election was held pursuant to redistricting, which resulted in 11 board members being elected.

KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006

CASE NO. 2006-00369

1

2 **Item 20)** Provide the following:

3 a. A schedule showing, by customer class (e.g., residential, commercial, industrial, etc.),
4 the amount and percent of any proposed increase or decrease in revenue distributed to each class.

5 Provide a detailed explanation of the methodology or basis used to allocate the requested increase or
6 decrease in revenue to each of the respective customer classes.

7 b. A schedule showing how the increase or decrease in (a) above was further distributed to
8 each rate charge (e.g., customer or facility charge, KWH charge, etc.). Explain in detail the
9 methodology or basis used to allocate the increase or decrease.

10 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,
12 etc. used in the development of the proposed demand charge.

13 d. If the rate schedule contains a monthly customer charge, describe in detail how the
14 proposed customer charge was determined. Provide all calculations, assumptions, work papers,
15 methodologies, etc. used in the development of the proposed customer charge.

16 e. A reconciliation of Fuel Adjustment Clause ("FAC") revenue and expense for the test
17 year. The net result of this adjustment should be to remove all FAC revenue and expense from test-
18 year revenue and expense.

19

20 **Response 20a)** See Page 1 of Exhibit 10 to the application for the amounts and percentages by
21 class. See pages 10 through 11 of Exhibit 8 to the application, "Direct Testimony of Jack D. Gaines",
and refer to page 2 of Exhibit 16 to the application for an explanation of the methodology.

KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21

Response 20b) See Pages 2-7 of Exhibit 10 to the application showing how the increases or decreases were distributed to each rate component. See the answer to Q.23 on page 12, Exhibit 8, "Direct Testimony of Jack D. Gaines", for an explanation of the methodology.

Response 20c) Schedules 2 and 3 contain demand charges. No changes are proposed to either rate schedule. However, the following is an explanation of the demand component of the Schedule 2 as illustrated equivalent rate calculations:

If usage is:	Then the rates for energy and demand are:		
From 0 to 200 KWH/KW	@	\$.05320/KWH	+ \$3.50/KW
From 200 to 400 KWH/KW	@	\$.03800/KWH	+ \$6.54/KW
From above 400 KWH/KW	@	\$.03300/KWH	+ \$8.54/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 restated as \$.033/kWh for all kWh plus of \$8.54/kW for all kW. The effective demand charge for this example is determined as follows: (\$.0532-.033) x 200 + (\$.038-.033) x 200 + \$3.50. Moreover, the \$.033 end block energy charge includes \$.0115 per kWh of additional demand cost recovery because Kenergy is purchasing energy at approximately \$.0215 per kWh. This load factor block type of

KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006

CASE NO. 2006-00369

1
2 structure is an effective way to recover costs when the retail billing demand is based on individual
3 customer NCP while costs, especially wholesale power costs, are a function of the diversified demand
4 contributions to system peak demand as is the case for Kenergy. The Schedule 2 structure recognizes
5 that diversity is inversely related to load factor. As shown above, the demand charge is low at very low
6 load factors and higher at the higher load factors. In this way, the demand component combined with
7 the demand costs built into the energy rates is sufficient to recover the \$7.37 wholesale demand charge
8 (approximately \$7.75 with losses) and distribution demand costs across the customer class from
9 customers whose load factors range from the very low to the very high. At low load factors, individual
10 customer maximum demands will rarely coincide with the Kenergy system peak that determines the
11 wholesale cost of demand. Therefore, wholesale demand cost divided by retail billing demand will on
12 average be less than the wholesale demand rate that is applicable to the wholesale billing demand. That
13 expected diversity is recognized by the Schedule 3 structure. As a customer's load factor increases,
14 coincidence with the system peak should also increase and the rate structure recognizes the change by
15 shifting emphasis to the demand component. A similar concept is applied to Schedule 3. However,
16 since Option A is designed for high load factor with an \$8.00 demand charge, the energy rates decline
17 less to reduce the demand element in the energy structure. The reverse treatment is applied to Option
18 B.

19
20 **Response 20d)** See the answer to Q.23 on page 12 of Exhibit 8 to the application, "Direct
21 Testimony of Jack D. Gaines", for an explanation of the methodology.

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
12
13
14
15
16
17
18
19
20
21

Response 20e) Kenergy is not billed under a Fuel Adjustment Clause by Big Rivers and does not apply a Fuel Adjustment Clause.

Witness) Jack Gaines

KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21

Item 21) For each rate schedule (rate class), provide the following information for the test year:

- a. Number of Customers
- b. Kilowatt-Hour Sales
- c. Rate Schedule's Percent of Kenergy's Total Kilowatt-Hour Sales
- d. Monthly Peak KW Demands for the Rate Schedule
- e. Total Revenue Collected
- f. Rate Schedule's Percent of Kenergy Total Revenues

Response 21 a-f) Item 21, page 2 of 4, contains items a, b, c, e and f. Item 21, pages 3-4 of 4 contain item d. Page 3 contains the monthly peak KW demands for all classes except the direct served classes A, B and C. These non-direct served classes are served through 49 separate delivery points so the monthly peak KW demands are not available by rate class. Page 4 contains the monthly peak KW demands for the direct served classes.

Witnesses) Steve Thompson and Jack Gaines

**KENERGY CORP.
CASE NO. 2006-00369
SUMMARY OF REVENUE - TEST YEAR**

	(a)	(b)	(c)	(d)	(e)	(f)
	RATE	AVG. NO. CUSTOMERS	KWH BILLED	KWH PERCENT	TEST YEAR REVENUE NORMALIZED	REVENUE PERCENT
6 Residential - Single & Three Phase		44,812	719,968,977	7.71%	\$44,229,305	15.39%
7 Commercial & Public Bldgs - Single Phase		7,319	104,483,060	1.12%	\$6,706,129	2.33%
8 Three Phase (Under 1,000 KW)		817	182,276,869	1.95%	\$10,829,205	3.77%
9 Three Phase (1,000 - 4,999 KW)		11	97,370,141	1.04%	\$4,298,180	1.50%
10 Other Unmetered Lighting		-	13,035,442	0.14%	\$1,275,885	0.44%
12 Total Non-Direct Served		52,959	1,117,134,489		\$67,338,704	
14 Direct Served (Class A)		2	7,285,475,217	78.02%	\$189,396,763	65.89%
15 Direct Served (Class B)		3	713,649,609	7.64%	\$21,906,700	7.62%
16 Former GREC (Class C)		2	43,044,270	0.46%	\$1,534,527	0.53%
17 All Other Class C		11	179,073,077	1.92%	\$7,282,909	2.53%
18 Total Direct Serves		18	8,221,242,173	88.04%	\$220,120,899	76.57%
20 Subtotal - All		52,977	9,338,376,662	100.00%	\$287,459,603	100.00%
22 Unbilled Impact			9,663,157		\$546,547	
24 Misc. Revenues			-		\$1,258,708	
26 Total All			<u>9,348,039,819</u>		<u>\$289,264,858</u>	

29 Monthly peak demands by class are not available. Refer to pages 80-82 of Exhibit 16 for estimates of class demands used for cost allocation.

KENERGY CORP.
Case No. 2006-00369
Purchased Power from Big Rivers Electric-Non-Dedicated Delivery Points
2005

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	MONTH	KW	KWH	DEMAND	ENERGY	WHOLESALE DISCOUNT ADJUSTMENT	TOTAL
1	JANUARY	225,758	105,645,622	\$1,663,836.46	\$2,155,170.69	(\$118,032.29)	\$3,700,974.86
2	FEBRUARY	194,028	88,659,728	\$1,429,986.36	\$1,808,658.45	(\$116,689.85)	\$3,121,954.96
3	MARCH	191,790	92,858,274	\$1,413,492.30	\$1,894,308.79	(\$113,456.14)	\$3,194,344.95
4	APRIL	144,612	72,953,846	\$1,065,790.44	\$1,488,258.46	(\$112,457.89)	\$2,441,591.01
5	MAY	187,582	80,659,155	\$1,382,479.34	\$1,645,446.76	(\$104,689.17)	\$2,923,236.93
6	JUNE	241,912	104,502,990	\$1,782,891.44	\$2,131,861.00	(\$111,222.56)	\$3,803,529.88
7	JULY	260,280	117,273,839	\$1,918,263.60	\$2,392,386.32	(\$119,110.62)	\$4,191,539.30
8	AUGUST	255,490	122,930,504	\$1,882,961.30	\$2,507,782.28	(\$121,024.27)	\$4,269,719.31
9	SEPTEMBER	222,019	98,747,300	\$1,636,280.03	\$2,014,444.92	(\$122,160.62)	\$3,528,564.33
10	OCTOBER	195,436	82,997,974	\$1,440,363.32	\$1,693,158.67	(\$117,129.09)	\$3,016,392.90
11	NOVEMBER	183,522	86,355,268	\$1,352,557.14	\$1,761,647.47	(\$111,732.28)	\$3,002,472.33
12	DECEMBER	226,742	119,485,444	\$1,671,088.54	\$2,437,503.06	(\$110,837.88)	\$3,997,753.72
13	Plus Valley Grain	21,660	8,936,150	\$256,449.90	\$122,559.30	(\$11,331.30)	\$367,677.90
14	TOTAL	<u>2,550,831</u>	<u>1,182,006,094</u>	<u>\$18,896,440.17</u>	<u>\$24,053,186.17</u>	<u>(\$1,389,873.96)</u>	<u>\$41,559,752.38</u>

Note: Valley Grain & Tyson KW Rate = \$10.15 and KWH Rate = \$0.013715

KENERGY CORP.
 DIRECT SERVES POWER COST ANALYSIS
 DECEMBER 31, 2005

	METERED KW	POWER FACTOR KW	KWH	DEMAND	ENERGY	WHOLE DISC ADJUSTMENT	POWER FACTOR DOLLARS	TOTAL COST	REVENUE	MARKUP
JAN	980,152	2,108	696,166,162	\$1,336,288.10	\$16,830,292.72	(\$70,674.42)	\$21,396.20	\$18,117,302.60	\$18,270,433.35	\$153,130.75
FEB	982,265	2,119	634,518,927	\$1,342,845.00	\$15,325,208.52	(\$73,551.09)	\$21,507.85	\$16,616,010.28	\$16,765,525.79	\$149,515.51
MAR	984,778	2,490	703,558,244	\$1,354,923.50	\$16,963,150.36	(\$82,168.24)	\$25,273.50	\$18,261,179.12	\$18,420,804.98	\$159,625.86
APR	980,560	3,783	679,970,697	\$1,322,291.25	\$16,543,828.03	(\$83,522.08)	\$38,397.45	\$17,820,994.65	\$17,965,327.99	\$144,333.34
MAY	984,135	3,216	700,896,279	\$1,351,513.10	\$17,166,853.02	(\$96,834.35)	\$32,642.40	\$18,454,174.17	\$18,606,796.47	\$152,622.30
JUNE	981,699	2,808	671,059,339	\$1,365,652.05	\$17,023,472.14	(\$88,505.14)	\$28,501.20	\$18,329,120.25	\$18,476,226.52	\$147,106.27
JULY	978,865	3,182	690,821,396	\$1,395,269.75	\$17,508,289.30	(\$73,427.28)	\$32,297.30	\$18,862,429.07	\$18,987,717.07	\$125,288.00
AUG	979,865	2,356	693,895,619	\$1,388,317.00	\$17,950,508.80	(\$70,157.41)	\$23,913.40	\$19,292,581.79	\$19,424,532.60	\$131,950.81
SEPT	981,983	2,421	676,091,519	\$1,390,296.25	\$16,477,908.40	(\$69,501.85)	\$24,573.15	\$17,823,275.95	\$17,951,065.21	\$127,789.26
OCT	987,977	2,165	701,270,948	\$1,396,325.35	\$17,142,486.50	(\$79,544.64)	\$21,974.75	\$18,481,241.96	\$18,608,103.86	\$126,861.90
NOV	996,871	1,845	679,967,404	\$1,410,515.05	\$16,230,499.16	(\$89,746.48)	\$18,726.75	\$17,569,994.48	\$17,695,339.24	\$125,344.76
DEC	992,629	2,243	701,961,789	\$1,356,202.40	\$17,969,748.68	(\$86,968.18)	\$22,766.45	\$19,261,749.35	\$19,388,653.92	\$126,904.57
Less Valley Grain	(21,660)	(3,606)	(8,936,150)	(\$219,849.00)	(\$122,559.30)	\$11,331.30	(\$36,600.90)	(\$367,677.90)	(\$439,627.61)	(\$71,949.71)
	11,790,119	27,130	8,221,242,173	\$16,190,589.80	\$203,009,686.33	(\$953,269.86)	\$275,369.50	\$218,522,375.77	\$220,120,899.39	\$1,598,523.62

KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22

Item 22) 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 has used the test year capitalization rate. Please refer to Exhibit 5 to the application, pages 7 and 8 for the rates utilized.

Witness) Steve Thompson

KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22

Item 23) Provide the following:

- a. A schedule of salaries and wages for the test year and each of the 3 calendar years preceding the test year as shown in Format 23a. For each time period, provide the amount of overtime pay.
- b. A schedule showing the percentage of increase in salaries and wages for both union and non-union employees for the test year and the 5 preceding years.

Response a and b) Item 23, pages 2–5 of 5, contain the above referenced information.

Witness) Keith Ellis and Steve Thompson

KENERGY

Case No. 2006-00369

Analysis of Salaries and Wages
for the Calendar Years 2002 through 2004
and the Test Year 2005

Line No.	Item (a)	2002		2003		2004		Test Year 2005	
		Amount (b)	% (c)	Amount (d)	% (e)	Amount (f)	% (g)	Amount (h)	% (i)
		1.	Wages charges to expense:						
2.	Power Production expense								
3.	Transmission expenses								
4.	Distribution expenses	\$3,752,581.15		\$ 4,081,537.16	8.77%	\$ 4,338,047.10	6.28%	\$ 4,008,245.44	-7.60%
5.	Customer accounts expense	\$1,296,153.70		\$ 1,256,744.92	-3.04%	\$ 1,487,434.65	18.36%	\$ 1,552,946.57	4.40%
6.	Sales expense	\$ 143,481.58		\$ 114,425.12	-20.25%	\$ 81,506.49	-28.77%	\$ 61,229.20	-24.88%
7.	Administrative and general expenses:								
	(a) Administrative and general salaries	\$ 338,931.92		\$ 662,822.53	95.56%	\$ 604,237.83	-8.84%	\$ 812,662.53	34.49%
	(b) Office supplies and expense	\$ 116,558.00							
	(c) Administrative expense transferred-cr								
	(d) Outside services employed	\$ 1,934.79			-100.00%				
	(e) Property insurance								
	(f) Injuries and Damages								
	(g) Employee pensions and benefits								

Note: Show percent increase of each year over the prior year in Columns (c), (e), (g), and (i).

NOTE: Amounts for 2002, 2003 and 2004 have been revised to reflect the change in accounting principle described in footnote 3 found in Exhibit 12 of the application.

KENERGY

Case No. 2006-00369

Analysis of Salaries and Wages
for the Calendar Years 2002 through 2004
and the Test Year 2005

Line No.	Item (a)	2002		2003		2004		Test Year 2005	
		Amount (b)	% (c)	Amount (d)	% (e)	Amount (f)	% (g)	Amount (h)	% (i)
7.	Administrative and general expenses (continued):								
	(h) Franchise requirements								
	(i) Regulatory commission expenses	\$ 79,787.20		\$ 44,062.83	-44.77%	\$ 22,453.34	-49.04%		
	(j) Duplicate charges - cr.								
	(k) Miscellaneous general expense	\$ 264,021.50		\$ 343,155.17	-100.00%	\$ 314,761.33	-8.27%		
	(l) Maintenance of general plant	\$ 522.43			-100.00%	\$ 109,261.94			
8.	Total administrative and general expenses L7 (a) through L7(l)	\$ 721,968.64		\$ 742,609.73	2.86%	\$ 991,455.83	33.51%	\$ 1,259,139.14	27.00%
9.	Total salaries and wages charged expense (L2 through L6 + L8)	\$ 5,914,185.07		\$ 6,195,316.93	4.75%	\$ 6,898,444.07	11.35%	\$ 6,881,560.35	-0.24%
10.	Wages Capitalized	\$ 2,831,057.71		\$ 2,848,135.84	0.60%	\$ 2,868,548.31	0.72%	\$ 2,837,794.16	-1.07%
11.	Wages-Other (non-operating & AVR accts)	\$ 307,244.58		\$ 328,722.86	6.99%	\$ 549,262.50	67.09%	\$ 501,841.41	-8.63%
12.	Total Salaries and Wages	\$ 9,052,487.36		\$ 9,372,175.63	3.53%	\$ 10,316,254.88	10.07%	\$ 10,221,195.92	-0.92%
13.	Ratio of salaries and wages charged expense to total wages (L9 / L12)	65%		66%		67%		67%	
14.	Ratio of salaries and wages capitalized to total wages (L10 / L12)	31%		30%		28%		28%	
15.	Ratio of salaries and wages-Other to total wages (L11 / L12)	3%		4%		5%		5%	
16.	Overtime Dollars	\$ 952,787		\$ 1,028,109		\$ 1,401,583		\$ 1,277,461	
17.	Overtime Hours	29,451.0		30,491.0		40,424.0		34,395	

Note: Show percent increase of each year over the prior year in Columns (c), (e), (g), and (i).

NOTE: Amounts for 2002, 2003 and 2004 have been revised to reflect the change in accounting principle described in footnote 3 found in Exhibit 12 of the application.

Case No. 2006-00369
PSC Information Request No. 1
Item 23-b

(a) Line No.	(b) Category	(c)	(d) Wage Rate 12/31/2000	(e) Wage Rate 12/31/2001	(f) % Increase 2000-2001	(g) Wage Rate 12/31/2002	(h) % Increase 2001-2002	(i) Wage Rate 12/31/2003
Administrative								
1	<i>subtotal grade 1</i>		\$13.47	\$14.07	4%	\$15.20	8%	\$15.68
2								
3	<i>subtotal grade 2</i>		\$12.83	\$14.43	12%	\$16.00	11%	\$17.15
4								
5	<i>subtotal grade 3</i>		\$15.71	\$16.95	8%	\$17.54	3%	\$18.23
6								
7	<i>subtotal grade 4</i>		\$18.76	\$19.95	6%	\$20.77	4%	\$21.72
8								
9	<i>subtotal grade 5</i>		\$20.15	\$21.74	8%	\$22.92	5%	\$23.91
10	Subtotal - Administrative		\$16.95	\$18.52	9%	\$19.57	6%	\$20.51
Operational								
11								
12	<i>subtotal grade 1</i>		\$17.00	\$17.67	4%	\$18.64	6%	\$19.11
13								
14	<i>subtotal grade 2</i>		\$16.00	\$16.78	5%	\$17.57	5%	\$18.22
15								
16	<i>subtotal grade 3</i>		\$17.97	\$18.69	4%	\$19.49	4%	\$20.11
17								
18	<i>subtotal grade 4</i>		\$21.29	\$22.35	5%	\$23.22	4%	\$23.99
19								
20	<i>subtotal grade 5</i>		\$22.24	\$23.80	7%	\$25.11	5%	\$26.32
21								
22	Subtotal - Operational		\$19.51	\$20.47	5%	\$21.49	5%	\$22.25
Professional								
23								
24	<i>subtotal grade 1</i>		\$21.65	\$23.64	9%	\$24.40	3%	\$25.99
25								
26	<i>subtotal grade 2</i>		\$28.17	\$29.83	6%	\$31.52	6%	\$34.01
27								
28	<i>subtotal grade 3</i>		\$31.73	\$34.08	7%	\$35.30	4%	\$36.90
29								
30	<i>subtotal grade 4</i>		\$42.98	\$45.39	6%	\$46.76	3%	\$48.22
31								
32	Subtotal Professional		\$31.33	\$33.36	6%	\$33.95	2%	\$35.87
33								
34	Total All Full Time		\$20.35	\$21.05	3%	\$22.79	8%	\$23.81

Footnotes:

General wage adjustments were granted as follows:

38	January 1, 2000	4%
39	January 1, 2001	4%
40	January 1, 2002	2%
41	October 1, 2002	1%
42	January 1, 2003	3%
43	January 1, 2004	3%
44	January 1, 2005	4%
45	January 1, 2006	3%

Merit and step adjustments were granted on performance and their current hourly rate relative to the established mid-point or market rate for their grade level. Kenegy's first wage and salary study was implemented during 2000 and updated in 2002.

All of the above categories are non-union.

Case No. 2006-00369
PSC Information Request No. 1
Item 23-b

(a) Line No.	(b) Category	(c)	(j) % Increase 2002-2003	(k) Wage Rate 12/31/2004	(l) % Increase 2003-2004	(m) Wage Rate 12/31/2005	(n) % Increase 2004-2005	(o) Wage Rate 1/1/2006	(p) % Increase 2005-2006
	Administrative								
1	<i>subtotal grade 1</i>		3%	\$15.95	2%	\$16.69	5%	\$17.38	4%
2									
3	<i>subtotal grade 2</i>		7%	\$18.01	5%	\$19.11	6%	\$20.06	5%
4									
5	<i>subtotal grade 3</i>		4%	\$19.15	5%	\$20.15	5%	\$20.87	4%
6									
7	<i>subtotal grade 4</i>		5%	\$22.54	4%	\$23.60	5%	\$24.67	5%
8									
9	<i>subtotal grade 5</i>		4%	\$24.71	3%	\$25.90	5%	\$26.85	4%
10	Subtotal - Administrative		5%	\$21.12	3%	\$22.26	5%	\$23.15	4%
11	Operational								
12	<i>subtotal grade 1</i>		2%	\$19.39	1%	\$20.91	8%	\$21.26	2%
13									
14	<i>subtotal grade 2</i>		4%	\$18.72	3%	\$19.55	4%	\$20.26	4%
15									
16	<i>subtotal grade 3</i>		3%	\$20.88	4%	\$22.43	7%	\$23.29	4%
17									
18	<i>subtotal grade 4</i>		3%	\$24.54	2%	\$25.74	5%	\$26.59	3%
19									
20	<i>subtotal grade 5</i>		5%	\$27.37	4%	\$28.77	5%	\$29.98	4%
21									
22	Subtotal - Operational		4%	\$22.77	2%	\$24.03	6%	\$24.80	3%
23	Professional								
24	<i>subtotal grade 1</i>		7%	\$27.32	5%	\$28.72	5%	\$29.80	4%
25									
26	<i>subtotal grade 2</i>		8%	\$34.47	1%	\$36.68	6%	\$39.16	7%
27									
28	<i>subtotal grade 3</i>		5%	\$39.71	8%	\$41.38	4%	\$43.55	5%
29									
30	<i>subtotal grade 4</i>		3%	\$59.71	24%	\$62.81	5%	\$65.61	4%
31									
32	Subtotal Professional		6%	\$39.34	10%	\$41.44	5%	\$43.63	5%
33									
34	Total All Full Time		5%	\$24.75	4%	\$26.12	6%	\$27.11 (1)	4%

Footnotes:

General wage adjustments we

38	January 1, 2000	4%
39	January 1, 2001	4%
40	January 1, 2002	2%
41	October 1, 2002	1%
42	January 1, 2003	3%
43	January 1, 2004	3%
44	January 1, 2005	4%
45	January 1, 2006	3%

(1) Will not agree to Exhibit 5, page 7, column g, line 2. The \$27.11 above includes two employees who retired in 2006.

47 Merit and step adjustments were granted on performance
48 and their current hourly rate relative to the established mid-point
49 or market rate for their grade level. Kenergy's first wage and salary
50 study was implemented during 2000 and updated in 2002.

52 All of the above categories are non-union.

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22

Item 24) 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.

Response 24 a – d) Item 24, page 2 of 2, contains the above referenced information.

Witness) Keith Ellis and Steve Thompson

(a) Line No.	(b) Category	(c) Employees at 12/31/2004	(d) Full Time	(e) Part Time	(f) Temporary	(g) Salaried	(h) Hourly	(i) Terminated During Twelve Months 12/31/05	(j) Added During Twelve Months 12/31/05	(k) Regular Hours Paid	(l) Overtime Hours Paid	(m) Dbl. Time Hours Paid	(n) Wage Rate 12/31/2004	(o) Wage Rate 12/31/2005	(p) % Increase During Test Year	(q) Wage Rate 1/1/2006	(r) % Increase After Test Year								
8	Administrative	8	8	0	0	16,720.0	447.5	0.0	\$15.95	\$16.69	5%	\$17.38	4%	3	3	0	79.0	\$19.11	6%	\$20.06	5%				
3	Administrative	3	3	0	0	6,233.5	79.0	0.0	\$18.01	\$19.11	6%	\$20.06	5%	18	18	1	34,652.0	\$19.16	0.0	\$20.15	5%	\$20.87	4%		
12	Administrative	12	12	1	1	23,177.0	799.5	0.0	\$22.54	\$23.60	5%	\$24.67	5%	12	12	1	23,177.0	799.5	0.0	\$22.54	\$23.60	5%	\$24.67	5%	
21	Administrative	21	21	1	1	43,122.0	2,252.5	0.0	\$24.66	\$25.90	5%	\$26.85	4%	21	21	1	43,122.0	2,252.5	0.0	\$24.66	\$25.90	5%	\$26.85	4%	
62	Administrative	62	62	2	2	123,904.5	5,174.0	0.0	\$21.20	\$22.26	5%	\$23.15	4%	62	62	1	123,904.5	5,174.0	0.0	\$21.20	\$22.26	5%	\$23.15	4%	
20	Operational	20	20	0	0	40,690.5	5,995.0	18.0	\$19.39	\$20.91	8%	\$21.26	2%	20	20	0	40,690.5	5,995.0	18.0	\$19.39	\$20.91	8%	\$21.26	2%	
10	Operational	10	10	1	1	20,902.5	1,095.0	0.0	\$18.72	\$19.55	4%	\$20.26	4%	10	10	1	20,902.5	1,095.0	0.0	\$18.72	\$19.55	4%	\$20.26	4%	
7	Operational	7	7	0	0	14,222.0	2,632.0	0.0	\$20.86	\$22.43	7%	\$23.29	4%	7	7	0	14,222.0	2,632.0	0.0	\$20.86	\$22.43	7%	\$23.29	4%	
27	Operational	27	27	2	2	52,771.0	1,1178.0	0.0	\$24.54	\$25.74	5%	\$26.59	3%	27	27	2	52,771.0	1,1178.0	0.0	\$24.54	\$25.74	5%	\$26.59	3%	
15	Operational	15	15	0	0	30,225.0	6,866.0	0.0	\$27.37	\$28.77	5%	\$29.98	4%	15	15	0	30,225.0	6,866.0	0.0	\$27.37	\$28.77	5%	\$29.98	4%	
79	Operational	79	79	3	3	158,811.0	2,776.0	113.5	\$22.72	\$24.03	6%	\$24.80	3%	79	79	3	158,811.0	2,776.0	113.5	\$22.72	\$24.03	6%	\$24.80	3%	
6	Professional	6	6	1	1	11,018.0	0.0	0.0	\$27.32	\$28.72	5%	\$29.80	4%	6	6	1	11,018.0	0.0	0.0	\$27.32	\$28.72	5%	\$29.80	4%	
9	Professional	9	9	0	0	18,896.0	940.0	10.0	\$34.47	\$36.68	6%	\$39.16	7%	9	9	0	18,896.0	940.0	10.0	\$34.47	\$36.68	6%	\$39.16	7%	
6	Professional	6	6	0	0	12,577.0	304.5	2.5	\$39.71	\$41.38	4%	\$43.55	5%	6	6	0	12,577.0	304.5	2.5	\$39.71	\$41.38	4%	\$43.55	5%	
5	Professional	5	5	0	0	10,541.0	0.0	0.0	\$59.71	\$62.81	5%	\$65.61	4%	5	5	0	10,541.0	0.0	0.0	\$59.71	\$62.81	5%	\$65.61	4%	
26	Professional	26	26	1	1	53,032.0	1,244.5	12.5	\$39.34	\$41.44	5%	\$43.63	5%	26	26	1	53,032.0	1,244.5	12.5	\$39.34	\$41.44	5%	\$43.63	5%	
167	Total All Full Time	167	167	27	140	335,747.5	34,184.5	126.0	\$24.78	\$26.12	5%	\$27.11	4%	167	167	27	335,747.5	34,184.5	126.0	\$24.78	\$26.12	5%	\$27.11	4%	
1	Part-Time and Temporary	1	26	27	26	13,545.0	144.5	0.0	\$7.58	\$8.00	6%	\$8.00	0%	1	26	27	13,545.0	144.5	0.0	\$7.58	\$8.00	6%	\$8.00	0%	
1	Retirees	1	905.0	0.0	0.0	\$95.43	\$95.43	0.0	\$95.43	\$95.43	0%	N/A	N/A	1	905.0	0.0	0.0	\$95.43	\$95.43	0.0	\$95.43	\$95.43	0%	N/A	N/A
Total Hours Paid per Earnings Register																			350,197.5	34,329.0	126.0				

***General wage adjustments granted on 01/01/05 (3%) and 01/01/06 (3%)
 ***Merit and step adjustments granted based on performance and their current hourly rate relative to the established mid-point or market rate for their grade level.

Terminated/Date Added
 5/20/2005
 8/29/2005
 2/14/2005
 5/2/2005
 11/9/2005
 4/30/2005
 2/26/2005
 6/1/2005
 The Technician
 The Technician
 Right of Way Laborer
 Electronics Technician
 Mapping Technician
 Right of Way Laborer
 Customer Service Rep.
 Terminations/Adjustions

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22

Item 25) Provide the following payroll tax information:

a. The base wages and salaries used to calculate the taxes, with an explanation of how the base wages and salaries were determined.

b. The tax rates in effect at test-year-end.

Response a –b) Item 25, page 2 of 2, contains the above referenced information.

Witness) Keith Ellis and Steve Thompson

Kenergy Corp.
Case No. 2006-00369
Item 25A and 25B

	SOCIAL SECURITY 6.20%	MEDICARE 1.45%	STATE UNEMPLOYMENT 0.006	FEDERAL UNEMPLOYMENT 0.008
Gross Wages, per Earnings Register	\$10,248,350.85	\$10,248,350.85	\$10,248,350.85	\$10,248,350.85
Long Term Disability	0	0	0	
Taxable Income - Personal Vehicle Usage	48,609.00	48,609.00	48,609.00	48,609.00
Life Insurance Over \$50,000 (1)	51,232.59	51,232.59	51,232.59	51,232.59
Bonuses	1,500.00	1,500.00	1,500.00	1,500.00
Other	790.00	790.00	790.00	790.00
Section 125 Cafeteria Plan Amounts Over \$90,000 (2005)	(234,764.16) (299,442.51)	(234,764.16)		
			(24,112.43)	(24,112.43) *
Amounts over \$7,000				(9,047,545.98)
Amounts Over \$8,000			(8,880,424.71)	
Amount Subject to Tax Rate	<u>\$9,816,275.77</u>	<u>\$10,115,718.28</u>	<u>\$1,445,945.30</u>	<u>\$1,278,824.03</u>
Amount Paid	<u>\$608,909.10</u>	<u>\$146,677.92</u>	<u>\$8,675.67</u>	<u>\$10,230.50</u>

* Deceased Employee Wages Not Subject to Tax

(1) The proforma amount (\$62,817) has been excluded for rate-making purposes. See Exhibit 5, page 10, lines 37 and 39.

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22

- Item 26)** Provide the following tax data for the test year:
- a. A schedule of franchise fees paid to cities, towns or municipalities during the test year, including the basis of these fees.
 - b. An analysis of other operating taxes imposed by Kentucky as shown in Format 26b.

Response a-b) Item 26, pages 2-3 of 3, contain the above referenced information.

Witnesses) Mark Bailey and Steve Thompson

KENERGY CORP.
Case No. 2006-00369
Franchise Fees

DATE	CONTROL NUMBER	VENDOR	BASIS OF FEE	TERM	AMOUNT	ACCOUNT
03/04/05	192120	City of Hawesville	\$5,000 Annually	03/01/02 to 03/01/12	\$ 5,000.00	927.000
06/03/05	195913	City of Lewisport	\$5,000 Annually	01/15/04 to 01/15/09	\$ 5,000.00	927.000
07/01/05	197253	City of Whitesville	\$2,000 Annually	01/15/04 to 01/15/09	\$ 2,000.00	927.000
01/14/05	190335	City of Owensboro	1% of Gross Revenues	12/19/02 to 12/19/07	\$ 15,705.86	241.970
04/15/05	193967	City of Owensboro	1% of Gross Revenues	12/19/02 to 12/19/07	\$ 14,004.92	241.970
07/15/05	197839	City of Owensboro	1% of Gross Revenues	12/19/02 to 12/19/07	\$ 13,442.71	241.970
10/21/05	176536	City of Owensboro	1% of Gross Revenues	12/19/02 to 12/19/07	\$ 18,956.20	241.970

KENERGY CORP.

Case No. 2006-00369

Analysis of Other Operating Taxes
12 Months Ended 12/31/05

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					
	(a) State Income					
	(b) Franchise Fees					
	(c) Ad Valorem	\$ 550,061.80	\$ 24,567.19	\$ 683.79	\$ 575,312.78	\$ 575,312.78
	(d) Payroll (employers portion)	\$ 5,842.00	\$ 2,409.11	\$ 426.03	\$ 8,677.14	\$ 8,680.44
	(e) Other Taxes					
2.	Total Retail L1(a) through L1(e)	\$ 555,903.80	\$ 26,976.30	\$ 1,109.82	\$ 583,989.92	\$ 583,993.22
3.	Other Jurisdictions					
	Total Per Books (L2 and L3)	\$ 555,903.80	\$ 26,976.30	\$ 1,109.82	\$ 583,989.92	\$ 583,993.22

¹ Explain Items in this Column.

	Non-Operating	Accounts Receivable	Total
Ad Valorem	\$ 114.57	\$ 569.22	\$ 683.79
Payroll	\$ 54.53	\$ 371.50	\$ 426.03
	\$ 169.10	\$ 940.72	\$ 1,109.82

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22

Item 27) Provide a statement of electric plant in service, per company books, for the test year.
This data shall be presented as shown in Format 27.

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

Witness) Steve Thompson

KENERGY CORP.

CASE NO. 2006-00369

Statement of Electric Plant in Service
December 31, 2005

Total Company

Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
	<u>Intangible plant:</u>					
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	-	-	-	19,355
	<u>Transmission Plant:</u>					
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					
	<u>Distribution Plant:</u>					
360.0	Land and Land Rights	813,700				813,700
361.0	Structures and Improvements					
362.0	Station Equipment	24,210,561	460,961	464,440		24,207,083
363.0	Storage Battery Equipment					
364.0	Poles, Towers, and Fixtures	53,737,667	3,451,887	500,536	(999,949)	55,689,068
365.0	Overhead Conductors and Devices	43,003,165	1,656,779	278,876	(471,856)	43,909,211
366.0	Underground Conduit	14,166				14,166
367.0	Underground Conductors and Devices	9,210,782	928,958	33,541	(290,764)	9,815,435
368.0	Line Transformers	25,574,237	991,614	214,478	(61,347)	26,290,025
	SUBTOTAL DISTRIBUTION PLANT	156,564,278	7,490,198	1,491,871	(1,823,916)	160,738,689

KENERGY CORP.

CASE NO. 2006-00369

Statement of Electric Plant in Service
December 31, 2005

Total Company

Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
369.0	Services	14,578,763	1,620,734	(51,920)	(499,306)	15,752,111
370.0	Meters	4,477,636	230,154	55,978	(738)	4,651,074
371.0	Installations on Customer Premises	2,736,746	145,873	35,376	(51,165)	2,796,078
372.0	Leased Property on Customer Premises					
373.0	Street Lighting and Signal Systems	521,033	53,586	7,074	(16,648)	550,896
106.0	Completed Construction - Not Classified					
	Total Distribution Plant	178,878,456	9,540,545	1,538,379	(2,391,774)	184,488,848
	<u>General Plant:</u>					
389.0	Land and Land Rights	469,363				469,363
390.0	Structures and Improvements	6,565,040	530,208	72,203		7,023,045
391.0	Office Furniture and Equipment	1,645,718	35,572	200,310		1,480,980
392.0	Transportation Equipment	6,376,629	1,249,086	40,545		7,585,170
393.0	Stores Equipment	198,125				198,125
394.0	Tools, Shop, and Garage Equipment	999,987	46,883			1,046,870
395.0	Laboratory Equipment	681,688	25,708			707,396
396.0	Power Operated Equipment	1,003,485				1,003,485
397.0	Communication Equipment	1,522,446	54,917	128		1,577,236
398.0	Miscellaneous Equipment	482,295	144,821	33,380		593,735
	Subtotal	19,944,776	2,087,194	346,566		21,685,404
399.0	Other Tangible Property					
106.0	Completed Construction - Not Classified					
	Total General Plant	19,944,776	2,087,194	346,566		21,685,404
	Total Account 101					
102.0	Electric Plant Purchased					
102.0	Electric Plant Sold					
103.0	Experimental Plant Unclassified					
	Total Electric Plant in Service	198,842,587	11,627,740	1,884,945	(2,391,774)	206,193,608

KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22

Item 28) 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 expenses, and the account numbers in which the capitalized or expensed costs were recorded.

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

Witnesses) Keith Ellis and Steve Thompson

PENSION PLANS

ITEM	PROFORMA ANNUAL COST	TEST YEAR ANNUAL COST	EXPLANATION	NO. EMPLOYEES
Defined Benefit Plan (former Green River employees hired prior to 1987)	\$ 148,000	\$ 132,685	Provided by Actuarial Study	51
Defined Benefit Plan (former Henderson Union employees)	\$ 451,684	\$ 419,363	15.39% of base payroll, up from 14.40% in 2005. (NRECA multi-employer plan)	55
Defined Contribution Plans:				
401k Base Employer Portion	\$ 358,101	\$ 345,049	6% of Base Payroll	104
All new Kenergy employees since 7/1/99			19	
All new GREC employees since 1987 to 7/1/99			34	
Plus all former GREC employees prior to 1987*			51	
401k Employer Match	\$ 215,320	\$ 207,522	50% of Employee Contribution up to 5%	91
All new Kenergy employees since 7/1/99				
All new GREC employees since 1987 to 7/1/99				
Plus all former GREC employees prior to 1987*				
401k Employer Match (Former Henderson-Union employees)	\$ 88,048	\$ 90,375	50% of Employee Contribution up to 3%	55
Unidentified Costs		\$ 5,181		
TOTAL PENSION	<u>\$ 1,261,153</u>	<u>\$ 1,200,175</u>		

* For all former Green River employees prior to 1987, the defined benefit plan and defined contribution 401k plan are grouped together at retirement, however, the 401k 6% and employer match will be offset in the benefit calculation. The employee will have the option of selecting the highest benefit of the two.

HEALTH, DENTAL, LIFE & DISABILITY INSURANCE PREMIUMS

ITEM	PROFORMA ANNUAL COST	PROFORMA MO. PREMIUM (1)	NO. EMPLOYEES	TEST YEAR ANNUAL COST	TEST YEAR-END MO. PREMIUM
Employee + Children	\$ 71,188	\$ 659.15	9	\$	\$ 866.50
Employee + Spouse	\$ 530,168	\$ 775.10	57	\$	\$ 952.49
Family PPO	\$ 1,026,469	\$ 1,043.16	82	\$	\$ 1,289.29
Single PPO	\$ 33,615	\$ 311.25	9	\$	\$ 429.39
Dental Employee	\$ 59,440	\$ 31.55	159	\$	\$ 31.06
Dental Dependent	\$ 50,273	\$ 32.73	127	\$	\$ 32.21
Basic Life	\$ 105,780	.33/\$1000(salary x 3)	159	\$	\$
Dependent Life	\$ 6,566	.36/\$1000(\$10,000 coverage)	153	\$	\$
Long Term Disability	\$ 63,035	.059/\$100 payroll	159	\$	\$
Total Health, etc.	\$ 1,946,534			\$ 2,324,722	
Life Insurance Over \$50,000 excluded for rate-making purposes	\$ (74,298)			\$ (62,817)	
	\$ 1,872,236			\$ 2,261,905	

(1) Kenergy changed to a new health insurance carrier January 1, 2006.

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22

Item 29) Provide a schedule reflecting the salaries and other compensation of each executive officer for the test year and 2 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 29, pages 2-3 of 3, contain the above referenced information. Kenergy is petitioning the Commission to classify and protect as confidential the information set forth in salary and other compensation columns in this schedule which has been deleted.

Witness) Mark Bailey

"CONFIDENTIAL"

**Kenergy Corp.
Response to Item 29**

	EMP. #	SALARY	% OF INCREASE	OTHER COMPENSATION	EFFECTIVE DATE OF INCREASE
2003					
POSITION					
PRESIDENT/CEO	112		8.2%		01/01/03
VP-MARKETING	515		1.0%		01/01/03
VP-FINANCE	178		6.0%		01/01/03
VP-OPERATIONS	267		4.3%		01/01/03
VP-ENGINEERING	600		4.3%		01/01/03
2004					
PRESIDENT/CEO	112		7.0%		01/01/04
VP-MARKETING	515		0.0%		01/01/04
VP-FINANCE	178		5.2%		01/01/04
VP-OPERATIONS	267		3.2%		01/01/04
VP-ENGINEERING	600		3.2%		01/01/04
PRESIDENT/CEO*	584		N/A		05/03/04
VP-HUMAN RESOURCES**	519		N/A		03/22/04
*HIRE DATE 05/03/04, ASSUMED CEO POSITION ON JULY 13, 2004					
**PROMOTED TO VICE PRESIDENT 03/22/04					
During Test Year					
PRESIDENT/CEO***	112		0.0%		01/01/05
VP-MARKETING****	515		N/A		N/A
VP-FINANCE	178		3.7%		01/01/05
VP-OPERATIONS	267		3.2%		01/01/05
VP-ENGINEERING	600		3.2%		01/01/05
PRESIDENT/CEO	584		N/A		01/01/05
VP-HUMAN RESOURCES	519		N/A		01/01/05
***RETIREMENT DATE OF 04/01/05					
****EMPLOYMENT TERMINATED SEPTEMBER 05,2004					
2006					
PRESIDENT/CEO	584		5.0%		01/01/06
VP-FINANCE	178		3.3%		01/01/06
VP-OPERATIONS	267		3.3%		01/01/06
VP-ENGINEERING	600		3.3%		01/01/06
VP-HUMAN RESOURCES	519		10.9%		01/01/06

Executive Team 2005

President/CEO (8)

- Executive Secretary/Admin. Asst.
- VP, Human Resources
- VP, Engineering
- VP, Finance & Accounting
- VP, Operations
- Manager of Communications
- Manager of Business/Community
- Manager of Commercial/Industrial Acct.

VP, Human Resources (3)

- Administrative Assistant, HR
- Organizational Dev. Coordinator
- Payroll Specialist

VP, Finance & Accounting (6)

- Administrative Assistant, Fin. & Acct.
- Manager of Member Accounting
- Manager of Purchasing
- Manager of General Accounting
- Maintenance (2 positions)

VP, Engineering (4)

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

VP, Operations (7)

- Administrative Assistant, Operations
- Asst. VP of Operations
- Manager of Construction (2 positions)
- District Manager, Marion
- Manager of Contract Crews
- Manager of Customer Service

Manager of Communications (2)

Manager of Business/Community (2)

Manager of Commercial/Industrial Acct. (2)

KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22

Item 30) Provide a detailed analysis of advertising expenditures during the test year. Include a breakdown of Account No. 913, Advertising Expenses, as shown in Format 30, and show any advertising expenditures included in other expense accounts. Specify the purpose and expected benefit of each expenditure.

Response) Item 30, pages 2–6 of 6, contain the above referenced information. Kenergy has excluded for rate-making purposes the Touchstone advertising. See application, Exhibit 5, page 10.

Witness) Steve Thompson

KENERGY CORP.
CASE NO. 2006-00369
ADVERTISING EXPENSES
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No	(a) Item	(b) Sales or Promotional Advertising	(c) Institutional Advertising	(d) Conservation Advertising	(e) Rate Case	(f) Touchstone Energy	(g) Legal Advertising	(h) Safety Advertising	(i) Other	(j) Total
1	Newspaper			\$ 3,184.30	\$ 115.85	\$ 1,819.30	\$ 427.06	\$ 3,775.80		\$ 9,322.31
2	Magazine & Other							\$ 650.00		\$ 650.00
3	Television					\$ 21,600.00				\$ 21,600.00
4	Radio									\$ -
5	Direct Mail									\$ -
6	Sales Aids Total									\$ -
7	Total	\$ -	\$ -	\$ 3,184.30	\$ 115.85	\$ 23,419.30	\$ 427.06	\$ 4,425.80	\$ -	\$ 31,572.31
Account Number				908.000	928.100	930.100	930.100	930.100		

KENERGY CORP.

CASE NO. 2006-00369

ACCOUNT 930.1 - ADVERTISING

FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No	Control Number	Vendor Name	Description	Date Paid	Check Number	Dollar Amount	Touchstone		Legal	Safety	
							Newspaper	TV	Newspaper	Newspaper	Other
2	190981	Scoreboard Publications	Advertising	02/04/05	24346	\$ 150.00					150.00
3	191054	Herald Ledger	Advertising	02/04/05	24295	\$ 27.30			27.30		
4	191070	Crittenden Press	Advertising	02/04/05	24262	\$ 27.63			27.63		
5	191108	Messenger & Inquirer	Advertising	02/04/05	24319	\$ 492.19	277.43		214.76		
6	191110	The Messenger	Advertising	02/04/05	24320	\$ 220.79			75.39	145.40	
7	191132	WTVW Fox 7	Advertising	02/04/05	24368	\$ 1,800.00		1,800.00			
8						\$ 2,717.91	\$ 277.43	\$ 1,800.00	\$ 345.08	\$ 145.40	\$ 150.00
9											
10	192152	Messenger & Inquirer	Advertising	03/04/05	24961	\$ 267.15				267.15	
11	192281	WTVW Fox 7	Advertising	03/04/05	25021	\$ 1,800.00		1,800.00			
12	191138	Evansville Courier	Advertising	02/04/05	24272	\$ 229.54			81.98	147.56	
13	192031	Scoreboard Publications	Advertising	02/25/05	24822	\$ 150.00					150.00
14						\$ 2,446.69	\$ -	\$ 1,800.00	\$ 81.98	\$ 414.71	\$ 150.00
15											
16	193411	The Messenger	Advertising	04/22/05	26036	\$ 145.40				145.40	
17	193463	WTVW Fox 7	Advertising	04/08/05	25802	\$ 1,800.00		1,800.00			
18	193467	Herald Ledger	Advertising	04/08/05	25721	\$ 56.70				56.70	
19	192360	Evansville Courier	Advertising	03/11/05	25074	\$ 147.56	147.56				
20	192359	Times Leader	Advertising	03/11/05	25162	\$ 60.75	60.75				
21	193419	Messenger & Inquirer	Advertising	04/01/05	25603	\$ 554.86	277.43			277.43	
22	193243	Scoreboard Publications	Advertising	04/01/05	25627	\$ 150.00					150.00
23						\$ 2,915.27	\$ 485.74	\$ 1,800.00	\$ -	\$ 479.53	\$ 150.00
24											
25	194569	WTVW Fox 7	Advertising	05/06/05	26471	\$ 1,800.00		1,800.00			
26	194634	Crittenden Press	Advertising	05/06/05	26355	\$ 51.00				51.00	
27	194694	The Messenger	Advertising	05/20/05	26705	\$ 145.40	145.40				
28	194725	Messenger & Inquirer	Advertising	05/06/05	26412	\$ 554.86	277.43			277.43	
29	193573	The Gleaner	Advertising	04/08/05	25707	\$ 147.56				147.56	
30	194513	Scoreboard Publications	Advertising	04/29/05	26272	\$ 100.00					100.00
31						\$ 2,798.82	\$ 422.83	\$ 1,800.00	\$ -	\$ 475.99	\$ 100.00
32											
33	196096	The Messenger	Advertising	06/17/05	27455	\$ 140.01				140.01	
34	194790	The Gleaner	Advertising	05/06/05	26373	\$ 147.56	147.56				
35	194791	Times Leader	Advertising	05/06/05	26454	\$ 60.75				60.75	
36	195785	Scoreboard Publications	Advertising	05/27/05	26977	\$ 100.00					100.00
37	196031	Messenger & Inquirer	Advertising	06/03/05	27113	\$ 267.15				267.15	
38						\$ 715.47	\$ 147.56	\$ -	\$ -	\$ 467.91	\$ 100.00
39											
40	197375	The Messenger	Advertising	07/22/05	28325	\$ 145.40				145.40	

KENERGY CORP.

CASE NO. 2006-00369

ACCOUNT 930.1 - ADVERTISING

FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No	Control Number	Vendor Name	Description	Date Paid	Check Number	Dollar Amount	Touchstone		Legal	Safety	
							Newspaper	TV	Newspaper	Newspaper	Other
41	196229	The Gleaner	Advertising	06/10/05	27237	\$ 142.09					142.09
42	196230	WTVW Fox 7	Advertising	06/10/05	27354	\$ 1,800.00		1,800.00			
43						\$ 2,087.49	\$ -	\$ 1,800.00	\$ -	\$ 287.49	\$ -
44											
45	198904	The Messenger	Advertising	08/05/05	28764	\$ 107.70					107.70
46	197651	Messenger & Inquirer	Advertising	07/08/05	28013	\$ 277.43	277.43				
47	197650	WTVW Fox 7	Advertising	07/08/05	28076	\$ 1,800.00		1,800.00			
48	197746	Evansville Courier	Advertising	07/22/05	28288	\$ 147.56	147.56				
49						\$ 2,332.69	\$ 424.99	\$ 1,800.00	\$ -	\$ 107.70	\$ -
50											
51	200603	Times Leader	Advertising	09/09/05	30106	\$ 60.75	60.75				
52	199065	The Gleaner	Advertising	08/05/05	28721	\$ 147.56					147.56
53	199066	WTVW Fox 7	Advertising	08/05/05	28832	\$ 1,800.00		1,800.00			
54	199151	Messenger & Inquirer	Advertising	08/12/05	28924	\$ 277.43					277.43
55	200389	WTVW Fox 7	Advertising	09/02/05	29674	\$ 1,730.00		1,730.00			
56						\$ 4,015.74	\$ 60.75	\$ 3,530.00	\$ -	\$ 424.99	\$ -
57											
58	202749	The Messenger	Advertising	10/21/05	31900	\$ 140.01					140.01
59	202839	WTVW Fox 7	Advertising	10/07/05	31694	\$ 1,870.00		1,870.00			
60	202710	Messenger & Inquirer	Advertising	09/30/05	31408	\$ 267.15					267.15
61						\$ 2,277.16	\$ -	\$ 1,870.00	\$ -	\$ 407.16	\$ -
62											
63	203067	Evansville Courier	Advertising	10/21/05	31860	\$ 142.09					\$ 142.09
64											
65	205440	WTVW Fox 7	Advertising	12/09/05	33233	\$ 1,800.00		1,800.00			
66	204270	The Messenger	Advertising	11/11/05	32485	\$ 145.40					145.40
67	204275	WTVW Fox 7	Advertising	11/11/05	32557	\$ 1,800.00		1,800.00			
68						\$ 3,745.40	\$ -	\$ 3,600.00	\$ -	\$ 145.40	\$ -
69											
70	206716	WTVW Fox 7	Advertising	01/06/06	33842	\$ 1,800.00		1,800.00			
71	206926	Messenger & Inquirer	Advertising	01/13/06	33914	\$ 277.43					277.43
72						\$ 2,077.43	\$ -	\$ 1,800.00	\$ -	\$ 277.43	\$ -
73											
74						\$ 28,272.16	\$ 1,819.30	\$ 21,600.00	\$ 427.06	\$ 3,775.80	\$ 650.00
75											
76							Total Touchstone	Total Legal		Total Safety	
77							\$23,419.30	\$427.06		\$4,425.80	

KENERGY CORP.							
CASE NO. 2006-00369							
ACCOUNT 908.000 - ENERGY CONSERVATION ADVERTISING							
FOR 12 MONTHS ENDED DECEMBER 31, 2005							
Control Number	Vendor Name	Description	Date Paid	Check Number	Dollar Amount		Advertising
192151	The Messenger	Advertising	03/04/05	24962	\$ 285.41		285.41
192152	Messenger & Inquirer	Advertising	02/04/05	24298	\$ 267.15		267.15
					\$ 552.56	Feb	\$ 552.56
193411	The Messenger	Advertising	04/22/05	26036	\$ 145.40		145.40
193497	ClimateMaster	Advertising	05/06/05	26351	\$ (347.34)		(347.34)
192360	Evansville Courier Co	Advertising	03/11/05	25074	\$ 142.09		142.09
193419	Messenger & Inquirer	Advertising	04/01/05	25603	\$ 277.43		277.43
					\$ 217.58	Mar	\$ 217.58
194725	Messenger & Inquirer	Advertising	05/06/05	26412	\$ 277.43		277.43
193573	The Gleaner	Advertising	04/08/05	25707	\$ 147.56		147.56
					\$ 424.99	Apr	\$ 424.99
196031	Messenger & Inquirer	Advertising	06/03/05	27113	\$ 246.60		246.60
					\$ 246.60	May	\$ 246.60
197651	Messenger & Inquirer	Advertising	07/08/05	28013	\$ 246.60		246.60
					\$ 246.60	July	\$ 246.60
200136	The Messenger	Advertising	09/16/05	30538	\$ 145.40		145.40
200164	Messenger & Inquirer	Advertising	09/02/05	29564	\$ 246.60		246.60
					\$ 392.00	Aug	\$ 392.00
200952	The Gleaner	Advertising	09/09/05	29846	\$ 147.56		147.56
					\$ 147.56	Sept	\$ 147.56
204216	Messenger & Inquirer	Advertising	11/04/05	32320	\$ 267.15		267.15
					\$ 267.15	Oct	\$ 267.15
205408	The Messenger	Advertising	12/22/05	33422	\$ 140.01		140.01
204270	The Messenger	Advertising	11/11/05	32485	\$ 140.01		140.01
204257	Evansville Courier Co	Advertising	11/23/05	32847	\$ 142.09		142.09
205354	Messenger & Inquirer	Advertising	12/02/05	33033	\$ 267.15		267.15
					\$ 689.26	Nov	\$ 689.26
					\$ 3,184.30		\$ 3,184.30

KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22

Item 31) Provide an analysis of Account No. 930, Miscellaneous General Expenses, for the test year. Include a complete breakdown of this account as shown in Format 29. Include all detailed work 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 not required for amounts of less than \$100 provided the items are grouped by classes as shown in Format 31.

Response) Item 31, pages 2–88 of 88, 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 10.

Witness) Steve Thompson

KENERGY CORP.
CASE NO. 2006-00369
MISC GENERAL EXPENSES - ALL 930.200 ACCOUNTS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line #	(a) Item	(b) Total	Reference to page of this Item
1	Staff Labor & Overheads	496,515.13	
2	Annual Meeting Expenses	16,158.67	page 11
3	KAEC Dues	108,924.91	page 7
4	NRECA Dues	56,172.88	page 7
5	Director's Fees & Expenses(1)	168,426.80	pages 55-56
7	Economic Development/Community Involvement	23,960.20	page 9
8	Member Resource Committee Expenses	12,895.59	pages 55-56
9	Gifts(2)	823.68	page 11
10	Scholarships(2)	5,146.34	page 11
11	Big Rivers Electric Economic Development Payment	(98,806.46)	page 9
12	Kentucky Living Magazine	226,834.54	page 7
13	Youth Tours(2)	6,142.14	page 11
14	Capital Credit Refund Expenses	5,328.38	page 11
15	Miscellaneous(3)	20,718.13	pages 7 & 11
16	Total(4)	\$ 1,049,240.93	

(1) A total of \$82,184 of these expenses have been excluded for rate-making purposes. See Exhibit 5, page 10, line 10.

(2) The sum of these items (\$12,112) have been excluded for rate-making purposes. See Exhibit 5, page 10, line 19.

(3) This amount has been excluded for rate-making purposes. See Exhibit 5, page 10, line 21.

(4) See Trial Balance, Exhibit 11 of the application, page 14. Sum of 930.2 accounts.

KENERGY									
CASE NO. 2006-00369									
ACCOUNT 930.200 - PUBLIC RELATIONS									
FOR 12 MONTHS ENDED DECEMBER 31, 2005									
Control	Date	Date	Check	Dollar	KY	NRECA	KAEC	Misc	
			#	Amount	Living	Dues	Dues		
Number	Vendor Name	Description	Paid						
2	191120 Briarpatch Restaurant	Noon Optimist - D Hamilton	02/04/05	24252	\$	11.81			11.81
3	191127 KAEC	Jan KY Living	02/25/05	24759	\$	18,967.00		18,967.00	
4	190385 Homebuilders Assoc of Owensboro	Dinner Meeting	01/21/05	23963	\$	120.00			120.00
5	190386 Homebuilders Assoc of Owensboro	Dinner Meeting	01/21/05	23963	\$	15.00			15.00
6	190602 Audubon Area Home Builders	Community Involvement	01/28/05	24046	\$	12.00			12.00
7	190676 Owensboro Chamber of Commerce	Farm City Tickets	01/28/05	24064	\$	5.00			5.00
8	190856 Federal Express	Postage - marketing surveys	01/28/05	24096	\$	34.34			34.34
9	JE 7	Postage - public relations			\$	55.05		9,077.08	55.05
10	JE 7	NRECA & KAEC Dues			\$	13,645.33	4,568.25	9,077.08	253.20
11					\$	32,865.53	18,967.00		
12									
13	191681 KAEC	Feb KY Living	03/11/05	25099	\$	18,971.62		18,971.62	
14	191457 Beverly Hooper	Mileage	02/11/05	24428	\$	120.46			120.46
15	191458 Beverly Hooper	Mileage	02/11/05	24428	\$	11.25			11.25
16	191460 National Pen Corp	Promotional materials	02/11/05	24454	\$	914.78			914.78
17	191483 Owensboro Chamber of Commerce	Farm City Brkfst Sponsor	02/18/05	24537	\$	35.00			35.00
18	191504 Hancock Co Chamber of Commerce	Farm City Tickets	02/18/05	24564	\$	10.00			10.00
19	191764 Audubon Area Home Builders	Meeting Sponsorship, Tickets	02/25/05	24651	\$	324.00			324.00
20	192029 Henderson Co Chamber of Commerce	Ag Appreciation Brkfst Sponsor	02/25/05	24733	\$	250.00			250.00
21	191761 Doug Hoyt	Mileage	02/25/05	24745	\$	25.11			25.11
22	191723 Visa	Coal Mine Visit	02/25/05	24819	\$	11.55			11.55
23	191737 United Way of Owensboro	Awards Dinner	02/25/05	24853	\$	45.00			45.00
24	JE 7	Postage - public relations			\$	23.21		9,077.08	23.21
25	JE 7	NRECA & KAEC Dues			\$	13,768.41	4,691.33	9,077.08	
26					\$	34,510.39	18,971.62		1,770.36
27									
28	192899 KAEC	March KY Living	04/15/05	25881	\$	18,148.13		18,148.13	
29	193498 Briarpatch Restaurant	Noon Optimist - D Hamilton	04/08/05	25676	\$	14.23			14.23
30	192516 Davis Wholesale Warehouse	Home Show Candy	03/11/05	25066	\$	108.50			108.50
31	192416 Henderson Co Chamber of Commerce	Legislative Brkfst - Bailey	03/11/05	25089	\$	5.00			5.00
32	192471 Owensboro Parks & Recreation	Softball Registration	03/11/05	25130	\$	436.00			436.00
33	192713 Owensboro Chamber of Commerce	Rooster Booster	03/18/05	25204	\$	2.00			2.00
34	192701 Henderson Co Chamber of Commerce	Community Involvement	03/18/05	25233	\$	309.00			309.00
35	192696 Beverly Hooper	Mileage	03/18/05	25238	\$	23.03			23.03
36	192702 Marty Little	Mileage	03/18/05	25252	\$	32.40			32.40
37	192693 United Way of Henderson	Awards Dinner	03/18/05	25299	\$	64.00			64.00
38	192813 Grain Day Fund	Ag Expo Booth Rental	03/25/05	25385	\$	275.00			275.00
39	192704 Niagara Conservation Corp	Promotional materials	03/25/05	25444	\$	714.40			714.40

KENERGY

CASE NO. 2006-00369

ACCOUNT 930.200 - PUBLIC RELATIONS

FOR 12 MONTHS ENDED DECEMBER 31, 2005

	Control			Date	Check	Dollar		KY	NRECA	KAEC	
	Number	Vendor Name	Description	Paid	#	Amount		Living	Dues	Dues	Misc
40	192850	Visa	Home Show Prizes	03/25/05	25471	\$ 170.18					170.18
41	JE 7		Postage - public relations			\$ 97.90					97.90
42	JE 7		NRECA & KAEC Dues			\$ 13,768.41			4,691.33	9,077.08	
43						\$ 34,168.18	Mar	18,148.13	4,691.33	9,077.08	2,251.64
44											
45	194098	KAEC	April KY Living	05/13/05	26545	\$ 18,760.66		18,760.66			
46	194000	Green River Area Development District	Golf Scramble	04/22/05	26004	\$ 400.00					400.00
47	194011	Beverly Hooper	Mileage	04/22/05	26017	\$ 86.08					86.08
48	194154	Kaesar & Blair Inc	Promotional materials	04/22/05	26022	\$ 1,047.15					1,047.15
49	194017	Sturgis Chamber of Commerce	Community Involvement	04/22/05	26075	\$ 30.00					30.00
50	194224	Audubon Area Home Builders	Community Involvement	04/29/05	26115	\$ 12.00					12.00
51	194494	Hancock Co Chamber of Commerce	Sponsor Farm City Dinner	04/29/05	26179	\$ 111.64					111.64
52	JE 7		Postage - public relations			\$ 33.59					33.59
53	JE 7		NRECA & KAEC Dues			\$ 13,768.41			4,691.33	9,077.08	
54						\$ 34,249.53	Apr	18,760.66	4,691.33	9,077.08	1,720.46
55											
56	195948	KAEC	May KY Living	06/24/05	27649	\$ 18,606.20		18,606.20			
57	194763	Briarpatch Restaurant	Noon Optimist - D Hamilton	05/06/05	26342	\$ 13.92					13.92
58	194764	Petty Cash	Community Involvement	05/06/05	26411	\$ 13.00					13.00
59	195046	American Cancer Society	Community Involvement	05/13/05	26480	\$ 200.00					200.00
60	195054	Henderson Regional Hospital	Golf Outing	05/13/05	26536	\$ 250.00					250.00
61	195053	Beverly Hooper	Mileage	05/13/05	26539	\$ 32.28					32.28
62	195183	Audubon Area Home Builders	Community Involvement	05/20/05	26630	\$ 12.00					12.00
63	195152	Hancock Co Chamber of Commerce	Membership Dinner	05/20/05	26675	\$ 37.50					37.50
64	195866	The Foundation for Health	Golf Outing	05/27/05	26846	\$ 200.00					200.00
65	195867	Hancock Co Chamber of Commerce	Annual Dinner Sponsor	05/27/05	26859	\$ 150.00					150.00
66	195768	Henderson Co Chamber of Commerce	Annual Dinner Sponsor	05/27/05	26867	\$ 500.00					500.00
67	195769	Henderson Co Chamber of Commerce	Annual Dinner Tickets	05/27/05	26867	\$ 162.00					162.00
68	195827	Madisonville-Hopkins Co Chamber	Golf Scramble	05/27/05	26919	\$ 200.00					200.00
69	195952	Doug Hoyt	Mileage	6/3/2005	27091	\$ 19.44					19.44
70	JE 7		Postage - public relations			\$ 65.09					65.09
71	JE 7		NRECA & KAEC Dues			\$ 13,768.41			4,691.33	9,077.08	
72						\$ 34,229.84	May	18,606.20	4,691.33	9,077.08	1,855.23
73											
74	197350	KAEC	June KY Living	07/15/05	28159	\$ 21,673.04		21,673.04			
75	196231	Briarpatch Restaurant	Noon Optimist - D Hamilton	06/10/05	27197	\$ 6.96					6.96
76	196285	Henderson Co Chamber of Commerce	Golf Sponsorship	06/10/05	27249	\$ 485.00					485.00
77	196641	Audubon Area Home Builders	Community Involvement	06/17/05	27372	\$ 12.00					12.00
78	196530	Morganfield Lions Club	Corn Festival	06/17/05	27459	\$ 30.00					30.00

KENERGY

CASE NO. 2006-00369

ACCOUNT 930.200 - PUBLIC RELATIONS

FOR 12 MONTHS ENDED DECEMBER 31, 2005

Control Number	Vendor Name	Description	Date Paid	Check #	Dollar Amount		KY Living	NRECA Dues	KAEC Dues	Misc	
79	196530	Morganfield Lions Club	Corn Festival	06/17/05	27459	\$ 350.00				350.00	
80	196710	Owensboro Chamber of Commerce	Golf Scramble	06/24/05	27562	\$ 520.00				520.00	
81	197142	Visa	Sebree Chamber Luncheon	07/01/05	27878	\$ 112.36				112.36	
82	JE 7		Postage - public relations			\$ 2.59				2.59	
83	JE 7		NRECA & KAEC Dues			\$ 13,768.39		4,691.33	9,077.06		
84						\$ 36,960.34	June	21,673.04	4,691.33	9,077.06	1,518.91
85											
86	198639	KAEC	July KY Living	08/19/05	29039	\$ 18,335.70		18,335.70			
87	198903	Briarpatch Restaurant	Noon Optimist - D Hamilton	08/05/05	28690	\$ 6.96				6.96	
88	197886	Henderson Co Chamber of Commerce	Business Issues Luncheon	07/15/05	28146	\$ 11.00				11.00	
89	197886	Henderson Co Chamber of Commerce	Board Luncheons - Bailey	07/15/05	28146	\$ 15.00				15.00	
90	197855	Henderson Co Lions Club	Quarterly meetings - Hallmark	07/15/05	28149	\$ 60.00				60.00	
91	197864	Morganfield Chamber of Commerce	Golf Sponsorship	07/15/05	28179	\$ 220.00				220.00	
92	198193	Riverpark Center	Board Luncheons - Masters	07/22/05	28348	\$ 90.00				90.00	
93	198339	Audubon Area Home Builders	Community Involvement	07/29/05	28394	\$ 12.00				12.00	
94	198340	Beverly Hooper	Mileage	07/29/05	28490	\$ 12.15				12.15	
95	198341	Beverly Hooper	Mileage	07/29/05	28490	\$ 167.51				167.51	
96	198648	Visa	Golf cart rental	07/29/05	28588	\$ 24.99				24.99	
97	198667	Visa	Hanson office dedication	07/29/05	28588	\$ 72.41				72.41	
98	198726	Shady Rest	Utility Mgr's Mtg Sponsorship	07/29/05	28597	\$ 203.57				203.57	
99	JE 7		Postage			\$ 22.70				22.70	
100	JE 7		NRECA & KAEC Dues			\$ 13,768.39		4,691.33	9,077.06		
101						\$ 33,022.38	July	18,335.70	4,691.33	9,077.06	918.29
102											
103	199777	KAEC	Aug KY Living	09/09/05	29930	\$ 18,829.90		18,829.90			
104	200540	Green River Area Development District	GRADD Annual Dinner	09/09/05	29850	\$ 105.00				105.00	
105	199240	Henderson Co Chamber of Commerce	Contribution - Chamber night @	08/12/05	28898	\$ 50.00				50.00	
106	199094	Beverly Hooper	Mileage	08/12/05	28905	\$ 32.40				32.40	
107	JE 7		Postage			\$ 175.18				175.18	
108	JE 7		NRECA & KAEC Dues			\$ 13,768.39		4,691.33	9,077.06		
109						\$ 32,960.87	Aug	18,829.90	4,691.33	9,077.06	362.58
110											
111	202826	Visa	Corn Festival	10/07/05	31653	\$ 142.18				142.18	
112	202826	Visa	Promotional materials	10/07/05	31653	\$ 200.68				200.68	
113	202857	KAEC	Sept KY Living	10/14/05	31762	\$ 18,125.86		18,125.86			
114	200873	Briarpatch Restaurant	Noon Optimist - D Hamilton	09/09/05	29741	\$ 5.45				5.45	
115	201628	Beverly Hooper	Mileage	09/16/05	30441	\$ 32.93				32.93	
116	201802	Joanne Masters	Mileage	09/23/05	31025	\$ 134.92				134.92	
117	202277	Audubon Area Home Builders	Community Involvement	09/30/05	31198	\$ 12.00				12.00	

KENERGY

CASE NO. 2006-00369

ACCOUNT 930.200 - PUBLIC RELATIONS

FOR 12 MONTHS ENDED DECEMBER 31, 2005

	Control			Date	Check	Dollar		KY	NRECA	KAEC	
	Number	Vendor Name	Description	Paid	#	Amount		Living	Dues	Dues	Misc
118	202511	Visa	Apple Festival	09/30/05	31454	\$ 233.33					233.33
119	202511	Visa	Corn Festival	09/30/05	31454	\$ 233.33					233.33
120	202745	Petty Cash	Corn Festival	09/30/05	31481	\$ 70.50					70.50
121	202745	Petty Cash	Rotary Meeting - Bailey	09/30/05	31481	\$ 9.75					9.75
122	JE 7		Postage			\$ 37.52					37.52
123	JE 7		NRECA & KAEC Dues			\$ 13,768.39			4,691.33	9,077.06	
124						\$ 33,006.84	Sept	18,125.86	4,691.33	9,077.06	1,112.59
125											
126	203724	KAEC	Oct KY Living	11/11/05	32460	\$ 18,865.43		18,865.43			
127	204161	Visa	Apple Festival	11/04/05	32342	\$ 16.39					16.39
128	204161	Visa	School demo giveaways	11/04/05	32342	\$ 2,742.76					2,742.76
129	204220	Marty Littrel	Mileage	11/04/05	32311	\$ 29.10					29.10
130	203186	Henderson Rotary Club	Meals - M Bailey	10/14/05	31752	\$ 110.00					110.00
131	203517	Owensboro Chamber of Commerce	Rooster Booster	10/21/05	31843	\$ 27.00					27.00
132	203443	Wyndall's Foodland	Apple Festival	10/21/05	31963	\$ 10.07					10.07
133	203625	Audubon Area Home Builders	Community Involvement	10/28/05	31981	\$ 12.00					12.00
134	203611	Visa	Apple Festival	10/28/05	32179	\$ 25.50					25.50
135	204008	Visa	Apple Festival	10/28/05	32180	\$ 309.94					309.94
136	204008	Visa	Promotional materials	10/28/05	32180	\$ 602.65					602.65
137	JE 7		Postage			\$ 38.65					38.65
138	JE 7		NRECA & KAEC Dues			\$ 13,768.39			4,691.33	9,077.06	
139						\$ 36,557.88	Oct	18,865.43	4,691.33	9,077.06	3,924.06
140											
141	205008	KAEC	Nov KY Living	12/09/05	33157	\$ 18,629.99		18,629.99			
142	204232	Petty Cash	Apple Festival	11/04/05	32360	\$ 15.90					15.90
143	204464	O'boro/Daviess Co Christmas Parade	Christmas parade	11/10/05	32377	\$ 75.00					75.00
144	204274	Briarpatch Restaurant	Noon Optimist - D Hamilton	11/11/05	32398	\$ 6.36					6.36
145	204410	Homebuilders Assoc of Owensboro	06 Home Show booth rental	11/11/05	32450	\$ 405.00					405.00
146	204411	Beverly Hooper	Mileage	11/11/05	32451	\$ 49.47					49.47
147	204458	Miles LP Gas Inc	Apple Festival	11/11/05	32486	\$ 236.14					236.14
148	204615	Owensboro Chamber of Commerce	Rooster Booster	11/18/05	32606	\$ 27.00					27.00
149	204690	Beverly Hooper	Mileage	11/18/05	23673	\$ 83.45					83.45
150	204996	Visa	Christmas parade	11/23/05	32924	\$ 205.94					205.94
151	JE 7		Postage			\$ 119.63					119.63
152	JE 7		NRECA & KAEC Dues			\$ 13,768.39			4,691.33	9,077.06	
153						\$ 33,622.27	Nov	18,629.99	4,691.33	9,077.06	1,223.89
154											
155	206683	Visa	Christmas parade	01/06/06	33812	\$ 32.86					32.86
156	206708	KAEC	Dec KY Living	01/20/06	34018	\$ 18,921.01		18,921.01			

KENERGY											
CASE NO. 2006-00369											
ACCOUNT 930.200 - PUBLIC RELATIONS											
FOR 12 MONTHS ENDED DECEMBER 31, 2005											
	Control			Date	Check	Dollar		KY	NRECA	KAEC	
	Number	Vendor Name	Description	Paid	#	Amount		Living	Dues	Dues	Misc
157	205534	Briarpatch Restaurant	Noon Optimist - D Hamilton	12/09/05	33104	\$ 6.36					6.36
158	205572	Doug Hoyt	Mileage	12/09/05	33153	\$ 8.73					8.73
159	205492	Visa	Reid's Apple Festival	12/09/05	33189	\$ 20.00					20.00
160	205731	Owensboro Chamber of Commerce	Rooster Booster	12/16/05	33256	\$ 2.00					2.00
161	205682	Beverly Hooper	Mileage	12/16/05	33285	\$ 25.22					25.22
162	206081	Audubon Area Home Builders	Community Involvement	12/22/05	33368	\$ 12.00					12.00
163	206051	Grain Day Fund	Ag Expo Booth Rental	12/22/05	33396	\$ 280.00					280.00
164	205919	Homebuilders Assoc. of Owensboro	Sponsor Christmas Party	12/22/05	33407	\$ 500.00					500.00
165	206568	Beverly Hooper	Mileage	12/30/05	33559	\$ 40.77					40.77
166	20233	Visa	Christmas parade	12/30/05	33653	\$ 63.17					63.17
167	206238	Visa	Christmas parade	12/30/05	33653	\$ 88.47					88.47
168	JE 7		Postage			\$ 81.09					81.09
169	JE 7		NRECA & KAEC Dues			\$ 13,768.48			4,691.33	9,077.15	
170						\$ 33,850.16	Dec	18,921.01	4,691.33	9,077.15	1,160.67
171											
172						\$ 410,004.21		\$ 226,834.54	\$ 56,172.88	\$ 108,924.91	\$ 18,071.88

KENERGY CORP.								
CASE NO. 2006-00369								
ACCOUNT 930.200 - ECONOMIC DEVELOPMENT								
FOR 12 MONTHS ENDED DECEMBER 31, 2005								
Control Number	Vendor Name	Description	Date Paid	Check #	Dollar Amount		Economic Development	BREC Contribution
0003	NRECA	2005 Dues	01/07/05	23681	\$ 270.00		\$ 270.00	
190181	KAED	Dues - Hamilton	01/14/05	23822	\$ 150.00		\$ 150.00	
190223	KAED	Dues - Littrel	01/14/05	23822	\$ 150.00		\$ 150.00	
190880	KAED	Corporate Sponsorship	01/31/05	24230	\$ 2,500.00		\$ 2,500.00	
	Cash Receipt	Annual Loan Service Fee			\$ (7,000.00)		\$ (7,000.00)	
		Big Rivers Contribution			\$ (8,333.00)			\$ (8,333.00)
					\$ (12,263.00)	Jan	\$ (3,930.00)	\$ (8,333.00)
192110	University of Oklahoma	EDI Scholarship - E Leisure	03/04/05	25013	\$ 850.00		\$ 850.00	
191308	Hancock County Fiscal Court	Recruiting Assistance	02/11/05	24424	\$ 643.11		\$ 643.11	
191986	VISA	ED Meal	02/25/05	24819	\$ 39.13		\$ 39.13	
		Big Rivers Contribution			\$ (8,333.00)			\$ (8,333.00)
					\$ (6,800.76)	Feb	\$ 1,532.24	\$ (8,333.00)
192834	KAED	KAED Spring Conference - Littrel	03/25/05	25413	\$ 200.00		\$ 200.00	
		Big Rivers Contribution			\$ (8,333.00)			\$ (8,333.00)
					\$ (8,133.00)	Mar	\$ 200.00	\$ (8,333.00)
194680	Petty Cash	KAED Spring Conference - Littrel	05/06/05	26453	\$ 3.53		\$ 3.53	
194698	Madisonville-Hopkins County EDC	Challenge Grant	05/06/05	26405	\$ 2,500.00		\$ 2,500.00	
194277	VISA	KAED Spring Conf - Hamilton	04/29/05	26266	\$ 159.63		\$ 159.63	
194300	VISA	KAED Spring Conf - Littrel	04/29/05	26266	\$ 175.16		\$ 175.16	
		Big Rivers Contribution			\$ (8,333.00)			\$ (8,333.00)
					\$ (5,494.68)	Apr	\$ 2,838.32	\$ (8,333.00)
195458	VISA	IRP-RVS Loan Document Postage	05/27/05	26972	\$ 9.44		\$ 9.44	
195902	Webster County EDC	Semi-Annual Activity Report	06/03/05	27158	\$ 500.00		\$ 500.00	
JE 87		Correct A/P			\$ 2,500.00		\$ 2,500.00	
		Big Rivers Contribution			\$ (8,333.00)			\$ (8,333.00)
					\$ (5,323.56)	May	\$ 3,009.44	\$ (8,333.00)
196233	KAED	KAED Sponsorship	06/10/05	27263	\$ 250.00		\$ 250.00	
197141	VISA	KAEC Spring Conference - Littrel	07/01/05	27878	\$ 3.95		\$ 3.95	
	Cash Receipt	Annual Loan Service Fee			\$ (4,500.00)		\$ (4,500.00)	
		Big Rivers Contribution			\$ (8,333.00)			\$ (8,333.00)
					\$ (12,579.05)	Jun	\$ (4,246.05)	\$ (8,333.00)
199029	McLean Co Industrial Foundation	ED Alliance Payment	08/05/05	28761	\$ 500.00		\$ 500.00	
197649	Crittenden County ED Center	Semi-Annual Activity Report	07/08/05	27951	\$ 500.00		\$ 500.00	
198338	KAED	Summer Conf Blue Ribbon Sponsor	07/29/05	28506	\$ 1,000.00		\$ 1,000.00	
198665	McLean Co Chamber of Commerce	Challenge Grant	07/29/05	28535	\$ 1,450.00		\$ 1,450.00	
198647	VISA	ED Meal	07/29/05	28588	\$ 90.73		\$ 90.73	
		Big Rivers Contribution			\$ (8,333.00)			\$ (8,333.00)
					\$ (4,792.27)	Jul	\$ 3,540.73	\$ (8,333.00)
199239	KIED	Scholarship - P Monsour	08/12/05	28909	\$ 550.00		\$ 550.00	
199238	Madisonville-Hopkins County EDC	Semi-Annual Activity Report	08/12/05	28916	\$ 500.00		\$ 500.00	
199120	Ohio County Industrial Foundation	ED Alliance Payment	08/12/05	28934	\$ 500.00		\$ 500.00	
199816	VISA	KAED Meeting Meal	08/26/05	29322	\$ 27.28		\$ 27.28	
200076	Caldwell-Lyon Partnership Inc	ED Activity Reporting Program	09/02/05	29440	\$ 1,000.00		\$ 1,000.00	
	Cash Receipt	Loan Service Fee			\$ (3,000.00)		\$ (3,000.00)	
		Big Rivers Contribution			\$ (8,333.00)			\$ (8,333.00)
					\$ (8,755.72)	Aug	\$ (422.72)	\$ (8,333.00)
202826	VISA	ED Call on Allegheny Tech	10/07/05	31653	\$ 2,250.60		\$ 2,250.60	
202447	Economic Development Institute	Scholarship - E Leisure	09/30/05	31280	\$ 875.00		\$ 875.00	
202556	KIED	Sponsorship	09/30/05	31367	\$ 400.00		\$ 400.00	
202511	VISA	ED Visit to Prospect	09/30/05	31454	\$ 4.25		\$ 4.25	
202511	VISA	ED Meal	09/30/05	31454	\$ 51.75		\$ 51.75	
202511	Petty Cash	ED Visit to Prospect	09/30/05	31481	\$ 83.99		\$ 83.99	
	Cash Receipt	KAEC 2004 Patronage Capital			\$ (2,113.21)		\$ (2,113.21)	
	Cash Receipt	Annual Loan Service Fee			\$ (1,111.00)		\$ (1,111.00)	
		Big Rivers Contribution			\$ (8,333.00)			\$ (8,333.00)
					\$ (7,891.62)	Sep	\$ 441.38	\$ (8,333.00)

KENERGY CORP.

CASE NO. 2006-00369

ACCOUNT 930.200 - ECONOMIC DEVELOPMENT

FOR 12 MONTHS ENDED DECEMBER 31, 2005

Control Number	Vendor Name	Description	Date Paid	Check #	Dollar Amount	Economic Development	BREC Contribution
204038	Hancock Co Industrial Foundation	Semi-Annual Activity Report	11/04/05	32283	\$ 500.00	\$ 500.00	
203152	Dorsey, King, Gray, & Norment	IRP Loan Documents	10/14/05	31731	\$ 375.00	\$ 375.00	
203906	VISA	ED Meal	10/28/05	32179	\$ 4.99	\$ 4.99	
	Cash Receipt	Reimburse IRP Loan Out of Pocket			\$ (1,125.00)	\$ (1,125.00)	
		Big Rivers Contribution			\$ (7,936.49)		\$ (7,936.49)
					\$ (8,181.50)	Oct	\$ (245.01) \$ (7,936.49)
205441	Greater Owensboro EDC	Semi-Annual Activity Report	12/09/05	33136	\$ 2,500.00	\$ 2,500.00	
205442	Henderson County EDC	Semi-Annual Activity Report	12/09/05	33147	\$ 2,500.00	\$ 2,500.00	
204125	Madisonville-Hopkins County EDC	Sponsor Ind Appreciation Luncheon	11/04/05	32314	\$ 250.00	\$ 250.00	
204643	Federal Express	IRP Loan Application Postage	11/18/05	32638	\$ 15.42	\$ 15.42	
204969	Federal Express	ED Postage	11/18/05	32638	\$ 20.96	\$ 20.96	
205341	Owensboro Chamber of Commerce	Challenge Grant	12/02/05	32977	\$ 1,750.00	\$ 1,750.00	
205343	Hancock Co Industrial Foundation	Semi-Annual Activity Report	12/02/05	33005	\$ 500.00	\$ 500.00	
205342	Henderson County EDC	Semi-Annual Activity Report	12/02/05	33008	\$ 2,500.00	\$ 2,500.00	
		Big Rivers Contribution			\$ (7,936.49)		\$ (7,936.49)
					\$ 2,099.89	Nov	\$ 10,036.38 \$ (7,936.49)
206718	VISA	ED Meal	01/06/06	33812	\$ 29.72	\$ 29.72	
205530	Henderson County EDC	Trade Show & Recruiting Assistance	12/09/05	33147	\$ 2,000.00	\$ 2,000.00	
205572	Doug Hoyt	ED Mileage	12/09/05	33153	\$ 10.67	\$ 10.67	
205594	Union Co Econ Development	Semi-Annual Activity Report	12/09/05	33219	\$ 500.00	\$ 500.00	
205632	Union Co Econ Development	Challenge Grant	12/16/05	33344	\$ 2,500.00	\$ 2,500.00	
206089	Caldwell-Lyon Partnership Inc	Trade Show Assistance	12/22/05	33374	\$ 500.00	\$ 500.00	
206091	Caldwell-Lyon Partnership Inc	2nd Half ED Program	12/22/05	33374	\$ 500.00	\$ 500.00	
206087	Henderson County EDC	Challenge Grant	12/22/05	33402	\$ 3,090.00	\$ 3,090.00	
206088	Madisonville-Hopkins County EDC	Trade Show Assistance	12/22/05	33416	\$ 575.10	\$ 575.10	
206093	Madisonville-Hopkins County EDC	2nd Half ED Program	12/22/05	33416	\$ 500.00	\$ 500.00	
092	McLean County Industrial Foundation	2nd Half ED Program	12/22/05	33419	\$ 500.00	\$ 500.00	
090	Ohio County Industrial Foundation	2nd half ED program	12/22/05	33426	\$ 500.00	\$ 500.00	
		Big Rivers Contribution			\$ (7,936.48)		\$ (7,936.48)
					\$ 3,269.01	Dec	\$ 11,205.49 \$ (7,936.48)
					\$ (74,846.26)		\$ 23,960.20 \$ (98,806.46)

KENERGY
CASE NO. 2006-00369
ACCOUNT 930.200 - OTHER A&G
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Control Number	Vendor Name	Description	Date Paid	Check Number	Dollar Amount	Annual Meeting	Scholarship	Youth Tour	Gifts	Capital Credit	Misc
190125	Kentucky State Treasurer	Annual RECC/RTCC Assessment	01/14/05	23825	\$ 10.00						10.00
190662	Georgetown College	Scholarship - R Chinn	01/28/05	24103	\$ 309.88		309.88				
JE 7		Postage - Youth Tour			\$ 12.45			12.45			
					\$ 332.33	Jan	\$ -	\$ 309.88	\$ 12.45	\$ -	\$ -
191367	Visa	Christmas Gift - Courier	02/09/05	24375	\$ 40.00				40.00		
191458	Beverly Hooper	Retiree Gifts	02/11/05	24428	\$ 14.10				14.10		
191471	A&B Florist	Fruit Basket - R Wilson	02/18/05	24517	\$ 45.40				45.40		
JE 7		Postage - Youth Tour			\$ 10.80			10.80			
					\$ 110.30	Feb	\$ -	\$ -	\$ 10.80	\$ 99.50	\$ -
193250	Henderson Co Chamber of Commerce	Scholarship Voluntary Contr	04/01/05	25585	\$ 130.00		\$ 130.00				
JE 7		Postage - Youth Tour			\$ 50.31			\$ 50.31			
					\$ 180.31	Mar	\$ -	\$ 130.00	\$ 50.31	\$ -	\$ -
194680	Petty Cash	Frankfort Youth Tour	05/06/05	26453	\$ 62.95			62.95			
194455	Visa	Frankfort Youth Tour	04/29/05	26266	\$ 854.55			854.55			
					\$ 917.50	April	\$ -	\$ -	\$ 917.50	\$ -	\$ -
195401	Leisure Hut	Annual Meeting Shirts	06/10/05	27268	\$ 230.02		230.02				
195949	Leisure Hut	Annual Meeting Shirts	06/24/05	27662	\$ 930.68		930.68				
196109	Day's Garden Center	Annual Meeting Seating Ribbon	06/10/05	27219	\$ 31.80		31.80				
194819	Shell Oil Company	Frankfort Youth Tour	05/06/05	26440	\$ 49.00			49.00			
195762	Beverly Hooper	Scholarship Exp Reimb	05/27/05	26876	\$ 8.46		8.46				
195912	Crittenden Press	Annual Meeting Advertising	06/03/05	27067	\$ 55.25		55.25				
196033	Petty Cash	Annual Meeting Giveaway Cash	06/03/05	27148	\$ 500.00		500.00				
					\$ 1,805.21	May	\$ 1,747.75	\$ 8.46	\$ 49.00	\$ -	\$ -
197375	The Messenger	Annual Meeting Advertising	07/22/05	28325	\$ 420.03		420.03				
197475	Petty Cash	Washington Youth Tour	07/08/05	28055	\$ 15.38			15.38			
196192	Greg Franzman	Annual Meeting Band	06/06/05	27166	\$ 500.00		\$ 500.00				
196193	Charlene Blay	Annual Meeting Band	06/06/05	27167	\$ 500.00		\$ 500.00				
196194	Shari Landisman	Annual Meeting Band	06/06/05	27168	\$ 500.00		\$ 500.00				
196229	The Gleaner	Annual Meeting Advertising	06/10/05	27237	\$ 142.09		\$ 142.09				
196528	Batteries Plus	Annual Meeting Giveaways	06/17/05	27373	\$ 1,714.91		\$ 1,714.91				
196600	Jim David Meats	Annual Meeting Meal	06/17/05	27435	\$ 5,750.00		\$ 5,750.00				
196642	Kentucky Wire	Annual Meeting Giveaways	06/17/05	27440	\$ 24.00		\$ 24.00				
196738	Henderson Fine Arts Center	Annual Meeting Rent/Service	06/24/05	27632	\$ 1,091.00		\$ 1,091.00				
196621	Mid-America Powered Vehicles	Annual Meeting Golf Cart Rental	07/01/05	27849	\$ 131.00		\$ 131.00				
197141	Visa	Annual Meeting Giveaways	07/01/05	27878	\$ 831.59		\$ 831.59				
197141	Visa	Annual Meeting Exp	07/01/05	27878	\$ 104.34		\$ 104.34				
197161	Visa	Annual Meeting Exp	07/01/05	27878	\$ 143.81		\$ 143.81				
					\$ 11,868.15	June	\$ 11,852.77	\$ -	\$ 15.38	\$ -	\$ -
198811	O'Daniel's Flower Shop	Funeral - F Powell	08/05/05	28772	\$ 53.00				53.00		
197652	Crittenden Press	Annual Meeting Advertising	07/08/05	27952	\$ 55.25		55.25				
197654	Herald Ledger	Annual Meeting Advertising	07/08/05	27984	\$ 54.60		54.60				

KENERGY
CASE NO. 2006-00369
ACCOUNT 930.200 - OTHER A&G
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Control Number	Vendor Name	Description	Date Paid	Check Number	Dollar Amount	Annual Meeting	Scholarship	Youth Tour	Gifts	Capital Credit	Misc
197651	Messenger & Inquirer	Annual Meeting Advertising	07/08/05	28013	\$ 667.88	667.88					
197653	Times Leader	Annual Meeting Advertising	07/08/05	28056	\$ 58.50	58.50					
197939	KAEC	Washington Youth Tour	07/15/05	28159	\$ 5,060.00			5,060.00			
197863	O'Daniel's Flower Shop	Annual Meeting Flowers	07/15/05	28186	\$ 127.20	127.20					
197746	Evansville Courier & Press	Annual Meeting Advertising	07/22/05	28288	\$ 248.66	248.66					
198307	Hancock Co Fair Board	Contribution	07/22/05	28300	\$ 500.00				500.00		
198133	Office Depot	Annual Meeting Supplies	07/22/05	28332	\$ 38.13	38.13					
					\$ 6,863.22	July	\$ 1,250.22	\$ -	\$ 5,060.00	\$ 553.00	\$ -
199458	KAEC	Annual Meeting Caricaturist	09/09/05	29930	\$ 557.93	557.93					
200541	Moonlite BBQ	Funeral food	09/09/05	29979	\$ 61.23				61.23		
200550	Murray State University	Scholarship - L Omer	09/09/05	29990	\$ 1,000.00		1,000.00				
200551	Murray State University	Scholarship - M Ryan	09/09/05	29990	\$ 1,000.00		1,000.00				
200552	Univ of Kentucky	Scholarship - M Elder	09/09/05	30117	\$ 1,000.00		1,000.00				
200553	Western KY University	Scholarship - E Bickett	09/09/05	30136	\$ 1,000.00		1,000.00				
JE 92		Bank svc charges applied			\$ 5,078.38					5,078.38	
					\$ 9,697.54	Aug	\$ 557.93	\$ 4,000.00	\$ -	\$ 61.23	\$ 5,078.38
202915	Visa	Youth Tour Posters	10/07/05	31625	\$ 26.70			26.70			
202921	RC Beverages	Customer Appreciation Day	10/07/05	31651	\$ 131.80						131.80
202946	Moonlite BBQ	Funeral - B Dickens	10/07/05	31623	\$ 62.25				62.25		
202278	Campbellsville University	Scholarship - M Meeks	09/23/05	30840	\$ 698.00		698.00				
202714	Day's Garden Center	Customer Appreciation Day	09/30/05	31265	\$ 14.80						14.80
202539	Designing Touch	Flowers - J Stallings	09/30/05	31268	\$ 47.70				47.70		
202511	Visa	Customer Appreciation Day	09/30/05	31454	\$ 233.34						233.34
202745	Petty Cash	Customer Appreciation Day	09/30/05	31481	\$ 79.17						79.17
					\$ 1,293.76	Sept	\$ -	\$ 698.00	\$ 26.70	\$ 109.95	\$ -
204092	Golden Glaze Bakery	Customer Appreciation Day	11/04/05	32279	\$ 96.00						96.00
204161	Visa	Customer Appreciation Day	11/04/05	32342	\$ 846.05						846.05
203060	J&S Catering	Customer Appreciation Day	10/07/05	31613	\$ 276.00						276.00
203514	Petty Cash	Customer Appreciation Day	10/21/05	31916	\$ 26.49						26.49
203738	Petty Cash	Customer Appreciation Day	10/28/05	32155	\$ 7.35						7.35
203906	Petty Cash	Customer Appreciation Day	10/28/05	32179	\$ 11.44						11.44
					\$ 1,263.33	Oct	\$ -	\$ -	\$ -	\$ -	\$ 1,263.33
204232	Petty Cash	Customer Appreciation Day	11/04/05	32360	\$ 39.39						39.39
204411	Beverly Hooper	Customer Appreciation Day	11/11/05	32451	\$ 7.96						7.96
204412	Red Pixel Studios	Website maintenance	11/11/05	32512	\$ 100.00						100.00
204990	Riverpark Center	Annual Meeting Deposit	11/23/05	32921	\$ 750.00	750.00					
					\$ 897.35	Nov	\$ 750.00	\$ -	\$ -	\$ -	\$ 147.35
205575	Red Pixel Studios	Website maintenance	12/09/05	33185	\$ 100.00						100.00
206078	Red Pixel Studios	Website maintenance	12/22/05	33439	\$ 100.00						100.00
					\$ 200.00	Dec	\$ -	\$ -	\$ -	\$ -	\$ 200.00
					\$ 35,429.00		\$ 16,158.67	\$ 5,146.34	\$ 6,142.14	\$ 823.68	\$ 5,078.38
											\$ 2,079.79

KENERGY CORP.						
CASE NO. 2006-00369						
ACCOUNT 930.221						
FOR 12 MONTHS ENDED DECEMBER 31, 2005						
Control Number	Vendor Name	Description	Date Paid	Check Number	Dollar Amount	
191366	VISA	Meeting with Smelters	02/09/05	24375	\$ 141.65	Feb
195757	VISA	Meeting with Smelters	05/27/05	26972	\$ 119.65	May
202370	VISA	Meeting with Smelters	09/23/05	31086	\$ 63.30	Sep
					\$ 324.60	

KENERGY CORP.					
CASE NO. 2006-00369					
ACCOUNT 930.240					
FOR 12 MONTHS ENDED DECEMBER 31, 2005					
Control			Date	Check	Dollar
Number	Vendor Name	Description	Paid	Number	Amount
196015	Big Rivers Electric Corp	Sungard Backers	06/03/05	27051	\$ 250.00

KENERGY CORP.						
CASE NO. 2006-00369						
ACCOUNT 930.241						
FOR 12 MONTHS ENDED DECEMBER 31, 2005						
Control			Date	Check	Dollar	
Number	Vendor Name	Description	Paid	Number	Amount	
203906	VISA	Meeting with Smelters	10/28/05	32179	\$ 241.86	Oct

KENERG. CORP.

CASE NO. 2006-00369

ACCOUNT 930.210 - BOARD OF DIRECTORS

FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Control Number	Vendor Name	Description	Date Paid	Check #	Dollar Amount
1	191007	NRECA	Subscription - Rural Electric	02/04/05	24324	\$ 473.00
2	190275	Marion Cecil	Mtg fee - bd	01/14/05	23772	\$ 100.00
3	190275	Marion Cecil	Mileage	01/14/05	23772	\$ 24.30
4	190275	Marion Cecil	Mtg exp - bd	01/14/05	23772	\$ 1.00
5	190156	Glenn Cox	Monthly retainer	01/14/05	23782	\$ 650.00
6	190278	Dr Royce Dawson	Mtg fee - bd	01/14/05	23786	\$ 100.00
7	190278	Dr Royce Dawson	Mileage	01/14/05	23786	\$ 28.35
8	190278	Dr Royce Dawson	Mtg exp - bd	01/14/05	23786	\$ 1.00
9	190155	William Denton	Monthly retainer	01/14/05	23788	\$ 650.00
10	190271	William Denton	Mtg fee - bd	01/14/05	23788	\$ 200.00
11	190271	William Denton	Evaluation mtg fee	01/14/05	23788	\$ 200.00
12	190271	William Denton	Mileage	01/14/05	23788	\$ 20.26
13	190153	Larry Elder	Monthly retainer	01/14/05	23795	\$ 650.00
14	190204	Larry Elder	Mtg fee - bd	01/14/05	23795	\$ 200.00
15	190204	Larry Elder	Evaluation mtg fee	01/14/05	23795	\$ 200.00
16	190204	Larry Elder	Mileage	01/14/05	23795	\$ 45.36
17	190159	James N Grant	Monthly retainer	01/14/05	23806	\$ 650.00
18	190269	James N Grant	Mtg fee - bd	01/14/05	23806	\$ 200.00
19	190269	James N Grant	Evaluation mtg fee	01/14/05	23806	\$ 200.00
20	190269	James N Grant	Mileage	01/14/05	23806	\$ 26.33
21	190269	James N Grant	Mtg exp - bd	01/14/05	23806	\$ 1.00
22	190276	RC Johnson	Mtg fee - bd	01/14/05	23820	\$ 100.00
23	190276	RC Johnson	Mileage	01/14/05	23820	\$ 29.97
24	190276	RC Johnson	Mtg exp - bd	01/14/05	23820	\$ 1.00
25	190160	Michael Maloney	Monthly retainer	01/14/05	23838	\$ 650.00
26	190268	Michael Maloney	Mtg fee - bd	01/14/05	23838	\$ 200.00
27	190268	Michael Maloney	Evaluation mtg fee	01/14/05	23838	\$ 200.00
28	190268	Michael Maloney	Mileage	01/14/05	23838	\$ 44.55
29	190268	Michael Maloney	Mtg exp - bd	01/14/05	23838	\$ 1.00
30	190157	Christopher Mitchell	Monthly retainer	01/14/05	23847	\$ 650.00
31	190274	Christopher Mitchell	Mtg fee - bd	01/14/05	23847	\$ 200.00
32	190274	Christopher Mitchell	Evaluation mtg fee	01/14/05	23847	\$ 200.00
33	190274	Christopher Mitchell	Mileage	01/14/05	23847	\$ 50.22
34	190158	S Randolph Powell	Monthly retainer	01/14/05	23865	\$ 650.00
35	190270	S Randolph Powell	Mtg fee - bd	01/14/05	23865	\$ 200.00
36	190270	S Randolph Powell	Evaluation mtg fee	01/14/05	23865	\$ 200.00
37	190270	S Randolph Powell	Mileage	01/14/05	23865	\$ 25.92

K. RGY

CASE NO. 2006-

ACCOUNT 930.210 - BOARD OF DIRECTORS

FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Directors Emeritus	Chair Fee	Non Del/Alt Assoc Mtg exp	Other mtg Fee	Monthly Retainer	Director Bd fees	Del/Alt Assoc Exp	MRC	KAEC Bd Mtg Exp Cox	Other
1										473.00
2	100.00									
3										24.30
4										1.00
5					650.00					
6	100.00									
7										28.35
8										1.00
9					650.00					
10						200.00				
11				200.00						
12										20.26
13					650.00					
14						200.00				
15				200.00						
16										45.36
17					650.00					
18						200.00				
19				200.00						
20										26.33
21										1.00
22	100.00									
23										29.97
24										1.00
25					650.00					
26						200.00				
27				200.00						
28										44.55
29										1.00
30					650.00					
31						200.00				
32				200.00						
33										50.22
34					650.00					
35						200.00				
36				200.00						
37										25.92

KENER JORP.

CASE NO. 2006-00369

ACCOUNT 930.210 - BOARD OF DIRECTORS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Control Number	Vendor Name	Description	Date Paid	Check #	Dollar Amount	
38	190152	William Reid	Monthly retainer	01/14/05	23871	\$ 650.00	
39	190151	Dr HM Smith	Monthly retainer	01/14/05	23884	\$ 650.00	
40	190272	Dr HM Smith	Mtg fee - bd	01/14/05	23884	\$ 200.00	
41	190272	Dr HM Smith	Evaluation mtg fee	01/14/05	23884	\$ 200.00	
42	190272	Dr HM Smith	Mileage	01/14/05	23884	\$ 34.02	
43	190161	George Warren	Monthly retainer	01/14/05	23906	\$ 650.00	
44	190203	George Warren	Mtg fee - bd	01/14/05	23906	\$ 200.00	
45	190203	George Warren	Evaluation mtg fee	01/14/05	23906	\$ 200.00	
46	190203	George Warren	Mileage	01/14/05	23906	\$ 58.32	
47	190154	Sandra Wood	Monthly retainer	01/14/05	23914	\$ 650.00	
48	190273	Sandra Wood	Mtg fee - bd	01/14/05	23914	\$ 300.00	
49	190273	Sandra Wood	COMMITTEE MTG FEE	01/14/05	23914	\$ 200.00	
50	190273	Sandra Wood	Mileage	01/14/05	23914	\$ 81.00	
51	190224	Wyndall's Foodland	Board mtg supplies	01/14/05	23915	\$ 14.95	
52	190561	NRECA	Adv Rate Decisions - HM Smith	01/21/05	23991	\$ 475.00	
53	190854	NRECA	NRECA Annual Mtg reg smi/pow/wood/cox	01/27/05	24037	\$ 1,928.00	
54	190822	Visa	Board mtg supplies	01/28/05	24180	\$ 76.96	
55	JE 7		Postage			\$ 4.07	
56						\$ 14,595.58	Jan
57							
58	191367	Visa	Board mtg supplies	02/09/05	24375	\$ 15.00	
59	191458	Beverly Hooper	MRC mileage	02/11/05	24428	\$ 1.00	
60	191314	NRECA	Subscription - Mgmt Quarterly	02/11/05	24455	\$ 275.00	
61	191354	Wyndall's Foodland	Board mtg supplies	02/11/05	24509	\$ 16.56	
62	191264	Marion Cecil	Mtg fee - bd	02/18/05	24535	\$ 100.00	
63	191280	Glenn Cox	Monthly retainer	02/18/05	24544	\$ 650.00	
64	191490	Glenn Cox	Mtg fee - bd	02/18/05	24544	\$ 200.00	
65	191490	Glenn Cox	WORK SESSION BD FEE	02/18/05	24544	\$ 200.00	
66	191490	Glenn Cox	Mileage	02/18/05	24544	\$ 90.00	
67	191273	Dr Royce Dawson	Mtg fee - bd	02/18/05	24545	\$ 100.00	
68	191273	Dr Royce Dawson	Mtg exp - bd	02/18/05	24545	\$ 1.00	
69	191273	Dr Royce Dawson	Mileage	02/18/05	24545	\$ 28.35	
70	191266	William Denton	Mtg fee - bd	02/18/05	24546	\$ 200.00	
71	191266	William Denton	Mileage	02/18/05	24546	\$ 10.13	
72	191279	William Denton	Monthly retainer	02/18/05	24546	\$ 650.00	
73	191271	Larry Elder	Mtg fee - bd	02/18/05	24549	\$ 200.00	
74	191277	Larry Elder	Monthly retainer	02/18/05	24549	\$ 650.00	

Line	Directors	Chair	Assoc	Other mtg	Monthly	Director	Assoc	MRC	Mtg Exp	Other	No.	Emeritus	Fee	Mtg exp	Fee	Retainer	Bd fees	Exp	Del/Alt	KAEC Bd	
38							650.00									650.00					
39																					
40																					
41																					
42																					
43																					
44																					
45																					
46																					
47																					
48																					
49																					
50																					
51																					
52																					
53																					
54																					
55																					
56	Jan																				
57																					
58																					
59																					
60																					
61																					
62																					
63																					
64																					
65																					
66																					
67																					
68																					
69																					
70																					
71																					
72																					
73																					
74																					
CASE NO. 2006- ACCOUNT 930.210 - BOARD OF DIRECTORS FOR 12 MONTHS ENDED DECEMBER 31, 2005																					

KENER, JORP.

CASE NO. 2006-00369

ACCOUNT 930.210 - BOARD OF DIRECTORS

FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Control Number	Vendor Name	Description	Date Paid	Check #	Dollar Amount	
75	191495	Federal Express	Postage	02/18/05	24556	\$ 30.61	
76	191270	James N Grant	Mtg fee - bd	02/18/05	24561	\$ 200.00	
77	191270	James N Grant	Mtg exp - bd	02/18/05	24561	\$ 1.00	
78	191270	James N Grant	Mileage	02/18/05	24561	\$ 54.68	
79	191283	James N Grant	Monthly retainer	02/18/05	24561	\$ 650.00	
80	191267	RC Johnson	Mtg fee - bd	02/18/05	24576	\$ 100.00	
81	191267	RC Johnson	Mtg exp - bd	02/18/05	24576	\$ 2.00	
82	191267	RC Johnson	Mileage	02/18/05	24576	\$ 58.32	
83	191269	Michael Maloney	Mtg fee - bd	02/18/05	24588	\$ 200.00	
84	191269	Michael Maloney	Mtg exp - bd	02/18/05	24588	\$ 1.00	
85	191284	Michael Maloney	Monthly retainer	02/18/05	24588	\$ 650.00	
86	191265	Christopher Mitchell	Mtg fee - bd	02/18/05	24591	\$ 200.00	
87	191265	Christopher Mitchell	Mileage	02/18/05	24591	\$ 25.11	
88	191281	Christopher Mitchell	Monthly retainer	02/18/05	24591	\$ 650.00	
89	191263	S Randolph Powell	Mtg fee - bd	02/18/05	24602	\$ 200.00	
90	191263	S Randolph Powell	Mileage	02/18/05	24602	\$ 12.96	
91	191282	S Randolph Powell	Monthly retainer	02/18/05	24602	\$ 650.00	
92	191276	William Reid	Monthly retainer	02/18/05	24604	\$ 650.00	
93	191272	George Warren	Mtg fee - bd	02/18/05	24628	\$ 200.00	
94	191272	George Warren	Mtg exp - bd	02/18/05	24628	\$ 1.00	
95	191272	George Warren	Mileage	02/18/05	24628	\$ 29.16	
96	191285	George Warren	Monthly retainer	02/18/05	24628	\$ 650.00	
97	191268	Sandra Wood	Mtg fee - bd	02/18/05	24637	\$ 300.00	
98	191268	Sandra Wood	Mileage	02/18/05	24637	\$ 40.50	
99	191278	Sandra Wood	Monthly retainer	02/18/05	24637	\$ 650.00	
100	191986	Visa	Board mtg supplies	02/25/05	24819	\$ 14.13	
101	192003	Visa	NRECA Director's Conf - Mit/Grant	02/25/05	24819	\$ 215.82	
102	191275	Dr HM Smith	Monthly retainer	02/17/05	103822	\$ 650.00	
103	191465	Dr HM Smith	Mtg fee - bd	02/17/05	103822	\$ 200.00	
104	191465	Dr HM Smith	Mileage	02/17/05	103822	\$ 17.01	
105	JE 7		Postage			\$ 64.14	
106						\$ 10,754.48	Feb
107							
108	193468	James N Grant	DIR CONF FEE	04/08/05	25708	\$ 900.00	
109	193468	James N Grant	DIR CONF EXP	04/08/05	25708	\$ 771.77	
110	193468	James N Grant	Mileage	04/08/05	25708	\$ 71.28	
111	192467	Wyndall's Foodland	Board mtg supplies	03/11/05	25180	\$ 21.94	

Line	No.	Directors	Chair	Assoc	Other mtg	Monthly	Director	Assoc	MRC	Mtg Exp	Other
		Emeritus	Fee	Mtg exp	Fee	Retainer	Bd fees	Exp		KAEC Bd	
75											30.61
76						200.00					
77											1.00
78											54.68
79				650.00							
80			100.00								
81											2.00
82											58.32
83						200.00					
84							200.00				1.00
85				650.00							
86						200.00					
87											25.11
88				650.00							
89						200.00					
90				650.00							12.96
91				650.00							
92											
93						200.00					
94											1.00
95											29.16
96				650.00							
97			100.00				200.00				
98											40.50
99				650.00							
100											14.13
101							215.82				
102				650.00							
103						200.00					
104											17.01
105											64.14
106	Feb		300.00	100.00	-	200.00	7,150.00	2,000.00	215.82	1.00	-
107											
108											900.00
109											771.77
110											71.28
111											21.94

K RGY
CASE NO. 2006-
ACCOUNT 930.210 - BOARD OF DIRECTORS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

KENERL CORP.

CASE NO. 2006-00369

ACCOUNT 930.210 - BOARD OF DIRECTORS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Control Number	Vendor Name	Description	Date Paid	Check #	Dollar Amount
112	192500	Marion Cecil	Mtg fee - bd	03/18/05	25203	\$ 100.00
113	192500	Marion Cecil	Mtg exp - bd	03/18/05	25203	\$ 1.00
114	192500	Marion Cecil	Mileage	03/18/05	25203	\$ 24.30
115	192679	Glenn Cox	Monthly retainer	03/18/05	25210	\$ 650.00
116	192503	Dr Royce Dawson	Mtg fee - bd	03/18/05	25212	\$ 100.00
117	192503	Dr Royce Dawson	Mtg exp - bd	03/18/05	25212	\$ 1.00
118	192503	Dr Royce Dawson	Mileage	03/18/05	25212	\$ 28.35
119	192497	William Denton	Mtg fee - bd	03/18/05	25214	\$ 200.00
120	192497	William Denton	Mileage	03/18/05	25214	\$ 9.72
121	192678	William Denton	Monthly retainer	03/18/05	25214	\$ 650.00
122	192496	Larry Elder	Mtg fee - bd	03/18/05	25217	\$ 200.00
123	192496	Larry Elder	Mileage	03/18/05	25217	\$ 22.68
124	192676	Larry Elder	Monthly retainer	03/18/05	25217	\$ 650.00
125	192501	James N Grant	Mtg fee - bd	03/18/05	25228	\$ 200.00
126	192501	James N Grant	Mtg exp - bd	03/18/05	25228	\$ 1.00
127	192501	James N Grant	Mileage	03/18/05	25228	\$ 54.68
128	192682	James N Grant	Monthly retainer	03/18/05	25228	\$ 650.00
129	192502	RC Johnson	Mtg fee - bd	03/18/05	25242	\$ 100.00
130	192502	RC Johnson	Mtg exp - bd	03/18/05	25242	\$ 1.00
131	192502	RC Johnson	Mileage	03/18/05	25242	\$ 29.97
132	192499	Christopher Mitchell	Mtg fee - bd	03/18/05	25262	\$ 200.00
133	192499	Christopher Mitchell	Mileage	03/18/05	25262	\$ 25.11
134	192680	Christopher Mitchell	Monthly retainer	03/18/05	25262	\$ 650.00
135	192681	S Randolph Powell	Monthly retainer	03/18/05	25271	\$ 650.00
136	192699	S Randolph Powell	Mtg fee - bd	03/18/05	25271	\$ 200.00
137	192699	S Randolph Powell	NRECA ANNUAL MTG FEE	03/18/05	25271	\$ 700.00
138	192699	S Randolph Powell	Mileage	03/18/05	25271	\$ 178.20
139	192699	S Randolph Powell	NRECA ANNUAL MTG EXP	03/18/05	25271	\$ 1,160.60
140	192504	William Reid	Mtg fee - bd	03/18/05	25278	\$ 200.00
141	192504	William Reid	EVALUATION MTG FEE	03/18/05	25278	\$ 200.00
142	192504	William Reid	Mileage	03/18/05	25278	\$ 34.43
143	192675	William Reid	Monthly retainer	03/18/05	25278	\$ 650.00
144	192902	Glenn Cox	Mtg fee - bd	03/25/05	25356	\$ 200.00
145	192902	Glenn Cox	NRECA ANNUAL MTG FEE	03/25/05	25356	\$ 700.00
146	192902	Glenn Cox	NRECA Annual mtg exp	03/25/05	25356	\$ 1,199.12
147	192902	Glenn Cox	Mileage	03/25/05	25356	\$ 145.80
148	192843	Visa	KAEC monthly meeting - Cox	03/25/05	25471	\$ 108.25

K. LRGY

CASE NO. 2006-

ACCOUNT 930.210 - BOARD OF DIRECTORS

FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Directors Emeritus	Chair Fee	Non Del/Alt Assoc Mtg exp	Other mtg Fee	Monthly Retainer	Director Bd fees	Del/Alt Assoc Exp	MRC	KAEC Bd Mtg Exp Cox	Other
112	100.00									
113										1.00
114										24.30
115					650.00					
116	100.00									
117										1.00
118										28.35
119						200.00				
120										9.72
121					650.00					
122						200.00				
123										22.68
124					650.00					
125						200.00				
126										1.00
127										54.68
128					650.00					
129	100.00									
130										1.00
131										29.97
132						200.00				
133										25.11
134					650.00					
135					650.00					
136						200.00				
137				700.00						
138										178.20
139							1,160.60			
140						200.00				
141				200.00						
142										34.43
143					650.00					
144						200.00				
145				700.00						
146			1,199.12							
147										145.80
148									108.25	

KENER CORP.

CASE NO. 2006-00369

ACCOUNT 930.210 - BOARD OF DIRECTORS

FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Control Number	Vendor Name	Description	Date Paid	Check #	Dollar Amount	
149	192844	Visa	NRECA Annual mtg exp - Wood	03/25/05	25471	\$ 1,275.98	
150	192990	Visa	NRECA Annual mtg exp cox/powell/smith/wd	03/25/05	25471	\$ 298.05	
151	193269	NRECA	Annual Director's Conf - Mit/Grant	04/01/05	25608	\$ 2,400.00	
152	193249	Visa	MRC supplies	04/01/05	25625	\$ 115.98	
153	193368	Visa	Board mtg supplies	04/01/05	25625	\$ 44.81	
154	192673	Dr HM Smith	Mtg fee - bd	03/18/05	103862	\$ 200.00	
155	192673	Dr HM Smith	NRECA ANNUAL MTG FEE	03/18/05	103862	\$ 900.00	
156	192673	Dr HM Smith	NRECA Annual mtg exp	03/18/05	103862	\$ 1,011.26	
157	192673	Dr HM Smith	Mileage	03/18/05	103862	\$ 53.47	
158	192674	Dr HM Smith	Monthly retainer	03/18/05	103862	\$ 650.00	
159	192671	Sandra Wood	Mtg fee - bd	03/18/05	103863	\$ 300.00	
160	192671	Sandra Wood	Mileage	03/18/05	103863	\$ 40.50	
161	192672	Sandra Wood	NRECA ANNUAL MTG exp	03/18/05	103863	\$ 637.00	
162	192672	Sandra Wood	NRECA Annual mtg fee	03/18/05	103863	\$ 700.00	
163	192672	Sandra Wood	Mileage	03/18/05	103863	\$ 50.22	
164	192677	Sandra Wood	Monthly retainer	03/18/05	103863	\$ 650.00	
165	192530	Michael Maloney	Mtg fee - bd	03/18/05	103864	\$ 200.00	
166	192530	Michael Maloney	Mtg exp - bd	03/18/05	103864	\$ 1.00	
167	192530	Michael Maloney	Mileage	03/18/05	103864	\$ 44.55	
168	192683	Michael Maloney	Monthly retainer	03/18/05	103864	\$ 650.00	
169	192498	George Warren	Mtg fee - bd	03/18/05	103865	\$ 200.00	
170	192684	George Warren	Monthly retainer	03/18/05	103865	\$ 650.00	
171	JE 7		Postage			\$ 107.13	
172						\$ 23,820.15	Mar
173							
174	193950	Dr HM Smith	NRECA Annual Mtg - Spouse	05/20/05	103960	\$ (28.00)	
175	193885	The Brown Bag	Board mtg supplies	04/15/05	25823	\$ 115.50	
176	193838	Marion Cecil	Mtg fee - bd	04/15/05	25830	\$ 100.00	
177	193733	Glenn Cox	Monthly retainer	04/15/05	25838	\$ 650.00	
178	193837	Dr Royce Dawson	Mtg fee - bd	04/15/05	25845	\$ 100.00	
179	193838	Dr Royce Dawson	Mtg exp - bd	04/15/05	25845	\$ 1.00	
180	193839	Dr Royce Dawson	Mileage	04/15/05	25845	\$ 28.35	
181	193732	William Denton	Monthly retainer	04/15/05	25847	\$ 650.00	
182	193836	William Denton	Mtg fee - bd	04/15/05	25847	\$ 200.00	
183	193836	William Denton	COMMITTEE MTG FEE	04/15/05	25847	\$ 200.00	
184	193836	William Denton	Mileage	04/15/05	25847	\$ 19.44	
185	193730	Larry Elder	Monthly retainer	04/15/05	25851	\$ 650.00	

CASE NO. 2006-
ACCOUNT 930.210 - BOARD OF DIRECTORS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Directors Emeritus	Chair Fee	Non Del/Ait		Other mtg Fee	Monthly Retainer	Director Bd fees	Del/Ait		MRC	KAEC Bd	
			Assoc Mtg exp	Assoc Exp				Mtg Exp	Cox			
149								1,275.98				
150			149.02					149.03				
151								2,400.00				
152									115.98			
153						200.00						44.81
154												
155				900.00								
156			1,011.26									
157												53.47
158						650.00						
159							200.00					
160		100.00										40.50
161								637.00				
162				700.00								
163												50.22
164						650.00						
165							200.00					
166												1.00
167												44.55
168						650.00						
169							200.00					
170						650.00						
171												107.13
172	300.00	100.00	2,359.40	4,100.00	7,150.00	2,200.00	6,394.38	115.98	108.25	992.14		
173												
174			(28.00)									
175												115.50
176	100.00											
177					650.00							
178	100.00											
179												1.00
180												28.35
181					650.00		200.00					
182												
183				200.00								
184												19.44
185					650.00							

KENER, JORP.

CASE NO. 2006-00369

ACCOUNT 930.210 - BOARD OF DIRECTORS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Control Number	Vendor Name	Description	Date Paid	Check #	Dollar Amount
186	193840	Larry Elder	Mtg fee - bd	04/15/05	25851	\$ 200.00
187	193840	Larry Elder	COMMITTEE MTG FEE	04/15/05	25851	\$ 200.00
188	193840	Larry Elder	Mileage	04/15/05	25851	\$ 45.36
189	193736	James N Grant	Monthly retainer	04/15/05	25863	\$ 650.00
190	193839	James N Grant	Mtg fee - bd	04/15/05	25863	\$ 200.00
191	193839	James N Grant	COMMITTEE MTG FEE	04/15/05	25863	\$ 200.00
192	193839	James N Grant	Mtg exp - bd	04/15/05	25863	\$ 1.00
193	193839	James N Grant	Mileage	04/15/05	25863	\$ 78.98
194	193835	RC Johnson	Mtg fee - bd	04/15/05	25879	\$ 100.00
195	193835	RC Johnson	Mtg exp - bd	04/15/05	25879	\$ 2.00
196	193835	RC Johnson	Mileage	04/15/05	25879	\$ 58.32
197	193734	Christopher Mitchell	Monthly retainer	04/15/05	25892	\$ 650.00
198	193841	Christopher Mitchell	Mtg fee - bd	04/15/05	25892	\$ 200.00
199	193841	Christopher Mitchell	Mileage	04/15/05	25892	\$ 25.11
200	193843	Christopher Mitchell	NRECA DIR CONF FEE	04/15/05	25892	\$ 900.00
201	193843	Christopher Mitchell	NRECA DIR CONF EXP	04/15/05	25892	\$ 1,004.52
202	193843	Christopher Mitchell	Mileage	04/15/05	25892	\$ 50.22
203	193735	S Randolph Powell	Monthly retainer	04/15/05	25909	\$ 650.00
204	193834	S Randolph Powell	Mtg fee - bd	04/15/05	25909	\$ 200.00
205	193834	S Randolph Powell	COMMITTEE MTG FEE	04/15/05	25909	\$ 200.00
206	193834	S Randolph Powell	Mileage	04/15/05	25909	\$ 25.92
207	193729	William Reid	Monthly retainer	04/15/05	25916	\$ 650.00
208	193842	William Reid	Mtg fee - bd	04/15/05	25916	\$ 200.00
209	193842	William Reid	Mileage	04/15/05	25916	\$ 34.42
210	193883	Wyndall's Foodland	Board mtg supplies	04/15/05	25947	\$ 9.98
211	194047	Philip Armstrong	MRC mileage	04/22/05	25962	\$ 77.76
212	194050	Jonathan Ayer	MRC mileage	04/22/05	25964	\$ 32.40
213	194049	Harry Baldwin	MRC mileage	04/22/05	25965	\$ 26.73
214	194051	Mike Carroll	MRC mileage	04/22/05	25974	\$ 42.93
215	194160	Glenn Cox	Mtg fee - bd	04/22/05	25978	\$ 200.00
216	194160	Glenn Cox	KAEC monthly meeting - Cox	04/22/05	25978	\$ 12.55
217	194160	Glenn Cox	Mileage	04/22/05	25978	\$ 72.90
218	194016	Davis Wholesale Warehouse	MRC supplies	04/22/05	25982	\$ 34.08
219	194057	Joseph T Elliott	MRC mileage	04/22/05	25990	\$ 33.21
220	194056	Matthew Hagman	MRC mileage	04/22/05	26006	\$ 53.46
221	194052	Doug Harris	MRC mileage	04/22/05	26009	\$ 38.48
222	194058	Tom Millay	MRC mileage	04/22/05	26037	\$ 27.54

CASE NO. 2006-
ACCOUNT 930.210 - BOARD OF DIRECTORS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Directors Emeritus	Chair Fee	Non Del/Alt		Other mtg Fee	Monthly Retainer	Director Bd fees	Del/Alt		MRC	KAEC Bd		Other
			Assoc Mtg exp	Assoc Exp				Mtg Exp	Cox				
186							200.00						
187			200.00										45.36
188													
189					650.00								
190							200.00						
191			200.00										
192													1.00
193													78.98
194	100.00												
195													2.00
196													58.32
197					650.00								
198							200.00						
199													25.11
200			900.00										
201								1,004.52					
202													50.22
203					650.00								
204			200.00				200.00						
205													
206					650.00								25.92
207													
208							200.00						
209													34.42
210													9.98
211									77.76				
212									32.40				
213									26.73				
214									42.93				
215							200.00					12.55	
216													
217													72.90
218									34.08				
219									33.21				
220									53.46				
221									38.48				
222									27.54				

KENER CORP.

CASE NO. 2006-00369

ACCOUNT 930.210 - BOARD OF DIRECTORS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Control Number	Vendor Name	Description	Date Paid	Check #	Dollar Amount
223	194112	Christopher Mitchell	NRECA DIR CONF EXP	04/22/05	26038	\$ 39.97
224	194158	Mort Murphy	MRC mileage	04/22/05	26041	\$ 28.35
225	194156	Tollanet & Marvin Payne	MRC mileage	04/22/05	26048	\$ 46.17
226	194048	Terry Pullen	MRC mileage	04/22/05	25056	\$ 50.41
227	194157	Craig Roberts	MRC mileage	04/22/05	26061	\$ 36.45
228	194054	Judy Sandefur	MRC mileage	04/22/05	26064	\$ 18.63
229	194017	Sturgis Chamber of Commerce	Dinner Banquet - Smith	04/22/05	26075	\$ 15.00
230	194053	Dwayne Vinson	MRC mileage	04/22/05	26087	\$ 51.84
231	194055	Brent Wigginton	MRC mileage	04/22/05	26092	\$ 48.60
232	194015	Wolf's Restaurant	MRC dinner	04/22/05	26093	\$ 2,247.50
233	194289	Visa	KAEC bd mtg exp - Cox	04/29/05	26266	\$ 108.25
234	194291	Visa	Board mtg supplies	04/29/05	26266	\$ 52.60
235	194495	Visa	MRC Software	04/29/05	26266	\$ 88.99
236	194507	Visa	NRECA Legis Conf - Wood	04/29/05	26267	\$ 223.80
237	193728	Dr HM Smith	Monthly retainer	04/15/05	103907	\$ 650.00
238	193815	Dr HM Smith	Mtg fee - bd	04/15/05	103907	\$ 200.00
239	193815	Dr HM Smith	COMMITTEE MTG FEE	04/15/05	103907	\$ 200.00
240	193815	Dr HM Smith	Mileage	04/15/05	103907	\$ 34.02
241	193731	Sandra Wood	Monthly retainer	04/15/05	103908	\$ 650.00
242	193814	Sandra Wood	Mtg fee - bd	04/15/05	103908	\$ 300.00
243	193814	Sandra Wood	COMMITTEE MTG FEE	04/15/05	103908	\$ 200.00
244	193814	Sandra Wood	Mileage	04/15/05	103908	\$ 81.00
245	193737	Michael Maloney	Monthly retainer	04/15/05	103909	\$ 650.00
246	193813	Michael Maloney	Mtg fee - bd	04/15/05	103909	\$ 200.00
247	193813	Michael Maloney	Mtg exp - bd	04/15/05	103909	\$ 1.00
248	193813	Michael Maloney	Mileage	04/15/05	103909	\$ 32.40
249	193738	George Warren	Monthly retainer	04/15/05	103910	\$ 650.00
250	193812	George Warren	Mtg fee - bd	04/15/05	103910	\$ 200.00
251	193812	George Warren	Mileage	04/15/05	103910	\$ 29.16
252	JE 7		Postage			\$ 6.60
253						\$ 17,014.90
254						Apr
255	196076	Visa	Board mtg supplies	06/10/05	27321	\$ 33.01
256	195053	Beverly Hooper	MRC mileage	05/13/05	26539	\$ 8.10
257	195134	Marion Cecil	Mtg fee - bd	05/20/05	26645	\$ 100.00
258	195134	Marion Cecil	Mtg exp - bd	05/20/05	26645	\$ 1.00
259	195134	Marion Cecil	Mileage	05/20/05	26645	\$ 24.30

ACCOUNT 930.210 - BOARD OF DIRECTORS

FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Directors Emeritus	Chair Fee	Non Del/Alt		Other mtg Fee	Monthly Retainer	Director Bd fees	Del/Alt Assoc Exp	MRC	KAEC Bd	
			Mtg exp	Assoc						Mtg Exp	Other
223								39.97			
224									28.35		
225									46.17		
226									50.41		
227									36.45		
228									18.63		15.00
229											
230									51.84		
231									48.60		
232									2,247.50		
233										108.25	
234											52.60
235									88.99		
236								223.80			
237					650.00						
238						200.00					
239											
240											34.02
241						650.00					
242		100.00					200.00				
243					200.00						
244											81.00
245						650.00					
246							200.00				
247											1.00
248											32.40
249						650.00					
250							200.00				
251											29.16
252											6.60
253	Apr	300.00	100.00	(28.00)	2,100.00	7,150.00	2,200.00	1,268.29	2,983.53	120.80	820.28
254											
255											33.01
256									8.10		
257		100.00									
258											1.00
259											24.30

ACCOUNT 930.210 - BOARD OF DIRECTORS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Control Number	Vendor Name	Description	Date Paid	Check #	Dollar Amount
260	195120	Glenn Cox	Monthly retainer	05/20/05	26652	\$ 650.00
261	195321	Glenn Cox	Mtg fee - bd	05/20/05	26652	\$ 200.00
262	195321	Glenn Cox	MRC mileage	05/20/05	26652	\$ 48.60
263	195321	Glenn Cox	Mileage	05/20/05	26652	\$ 48.60
264	195133	Dr Royce Dawson	Mtg fee - bd	05/20/05	26655	\$ 100.00
265	195133	Dr Royce Dawson	Mtg exp - bd	05/20/05	26655	\$ 1.00
266	195133	Dr Royce Dawson	Mileage	05/20/05	26655	\$ 28.35
267	195119	William Denton	Monthly retainer	05/20/05	26657	\$ 650.00
268	195137	William Denton	Mtg fee - bd	05/20/05	26657	\$ 200.00
269	195137	William Denton	Mileage	05/20/05	26657	\$ 9.72
270	195117	Larry Elder	Monthly retainer	05/20/05	26660	\$ 650.00
271	195138	Larry Elder	Mtg fee - bd	05/20/05	26660	\$ 200.00
272	195138	Larry Elder	Mileage	05/20/05	26660	\$ 22.68
273	195123	James N Grant	Monthly retainer	05/20/05	26672	\$ 650.00
274	195131	James N Grant	Mtg fee - bd	05/20/05	26672	\$ 200.00
275	195131	James N Grant	Mtg exp - bd	05/20/05	26672	\$ 1.00
276	195131	James N Grant	Mileage	05/20/05	26672	\$ 54.68
277	195135	RC Johnson	Mtg fee - bd	05/20/05	26688	\$ 100.00
278	195135	RC Johnson	Mtg exp - bd	05/20/05	26688	\$ 1.00
279	195135	RC Johnson	Mileage	05/20/05	26688	\$ 29.97
280	195121	Christopher Mitchell	Monthly retainer	05/20/05	26706	\$ 650.00
281	195132	Christopher Mitchell	Mtg fee - bd	05/20/05	26706	\$ 200.00
282	195132	Christopher Mitchell	Mileage	05/20/05	26706	\$ 25.11
283	195122	S Randolph Powell	Monthly retainer	05/20/05	26721	\$ 650.00
284	195136	S Randolph Powell	Mtg fee - bd	05/20/05	26721	\$ 200.00
285	195136	S Randolph Powell	Mileage	05/20/05	26721	\$ 12.96
286	195116	William Reid	Monthly retainer	05/20/05	26727	\$ 650.00
287	195130	William Reid	Mtg fee - bd	05/20/05	26727	\$ 200.00
288	195455	Visa	Legislative Conf Exp - Wood	05/27/05	26972	\$ 752.28
289	195757	Visa	NRECA Legis Conf - Smith	05/27/05	26972	\$ 188.41
290	195757	Visa	NRECA Legis Conf - Wood	05/27/05	26972	\$ 179.93
291	195857	Cindy Vescovi	Strategic Planning mtg meal	05/27/05	27012	\$ 462.16
292	195952	Doug Hoyt	MRC mileage	06/03/05	27091	\$ 29.57
293	195118	Sandra Wood	Monthly retainer	05/20/05	103958	\$ 650.00
294	195127	Sandra Wood	Mtg fee - bd	05/20/05	103958	\$ 300.00
295	195127	Sandra Wood	Mileage	05/20/05	103958	\$ 40.50
296	195139	Sandra Wood	Legislative Conf Fee	05/20/05	103958	\$ 700.00

CASE NO. 2006-
ACCOUNT 930.210 - BOARD OF DIRECTORS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Directors Emeritus	Chair Fee	Non Del/Alt		Other mtg Fee	Monthly Retainer	Director Bd fees	Del/Alt Assoc Exp	MRC	KAEC Bd		Other
			Assoc	Mtg exp						Mtg Exp	Cox	
260						650.00						
261							200.00					
262									48.60			48.60
263												
264	100.00											1.00
265												28.35
266												
267						650.00						
268							200.00					9.72
269												
270						650.00						
271							200.00					
272												22.68
273												
274						650.00						1.00
275							200.00					54.68
276												
277	100.00											1.00
278												29.97
279												
280						650.00						
281							200.00					25.11
282												
283						650.00						
284							200.00					12.96
285												
286						650.00						
287							200.00					
288								752.28				
289								188.41				
290								179.93				462.16
291												
292									29.57			
293						650.00						
294		100.00					200.00					
295												40.50
296					700.00							

KENER, JORP.

CASE NO. 2006-00369

ACCOUNT 930.210 - BOARD OF DIRECTORS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Control Number	Vendor Name	Description	Date Paid	Check #	Dollar Amount
297	195139	Sandra Wood	Legislative Conf Exp	05/20/05	103958	\$ 125.18
298	195139	Sandra Wood	Mileage	05/20/05	103958	\$ 50.22
299	195125	George Warren	Monthly retainer	05/20/05	103959	\$ 650.00
300	195129	George Warren	Mtg fee - bd	05/20/05	103959	\$ 200.00
301	195129	George Warren	Mileage	05/20/05	103959	\$ 29.16
302	194894	Dr HM Smith	Legislative Conf Fee	05/20/05	103960	\$ 600.00
303	194894	Dr HM Smith	Legislative conf exp	05/20/05	103960	\$ 1,064.54
304	194894	Dr HM Smith	Mileage	05/20/05	103960	\$ 36.46
305	195115	Dr HM Smith	Monthly retainer	05/20/05	103960	\$ 650.00
306	195126	Dr HM Smith	Mtg fee - bd	05/20/05	103960	\$ 200.00
307	195126	Dr HM Smith	Mileage	05/20/05	103960	\$ 17.01
308	195124	Michael Maloney	Monthly retainer	05/20/05	103961	\$ 650.00
309	195128	Michael Maloney	Mtg fee - bd	05/20/05	103961	\$ 200.00
310	195128	Michael Maloney	Mtg exp - bd	05/20/05	103961	\$ 1.00
311	195128	Michael Maloney	Mileage	05/20/05	103961	\$ 32.40
312	JE 7		Postage			\$ 68.61
313						\$ 14,477.51
314						May
315	197344	KAEC	Congressional Brkfst - Smith/Wood	07/15/05	28159	\$ 70.00
316	197466	Glenn Cox	Mtg fee - bd	07/08/05	27950	\$ 650.00
317	196325	Bruce Westerfield	MRC mileage	06/10/05	27351	\$ 50.22
318	196273	Marion Cecil	Mtg fee - bd	06/17/05	27387	\$ 100.00
319	196266	Glenn Cox	Monthly retainer	06/17/05	27395	\$ 200.00
320	196274	Dr Royce Dawson	Mtg fee - bd	06/17/05	27399	\$ 100.00
321	196274	Dr Royce Dawson	Mtg exp - bd	06/17/05	27399	\$ 1.00
322	196274	Dr Royce Dawson	Mileage	06/17/05	27399	\$ 28.35
323	196265	William Denton	Monthly retainer	06/17/05	27401	\$ 200.00
324	196282	William Denton	Mtg fee - bd	06/17/05	27401	\$ 650.00
325	196282	William Denton	BAILEY/UNION REPS MTG FEE	06/17/05	27401	\$ 200.00
326	196282	William Denton	Mileage	06/17/05	27401	\$ 34.83
327	196263	Larry Elder	Monthly retainer	06/17/05	27408	\$ 200.00
328	196278	Larry Elder	Mtg fee - bd	06/17/05	27408	\$ 650.00
329	196278	Larry Elder	Mileage	06/17/05	27408	\$ 22.68
330	196269	James N Grant	Monthly retainer	06/17/05	27420	\$ 200.00
331	196279	James N Grant	Mtg fee - bd	06/17/05	27420	\$ 650.00
332	196279	James N Grant	Mtg exp - bd	06/17/05	27420	\$ 1.00
333	196279	James N Grant	Mileage	06/17/05	27420	\$ 54.68

CASE NO. 2006-
ACCOUNT 930.210 - BOARD OF DIRECTORS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Directors Emeritus	Chair Fee	Non Del/Alt		Other mtg Fee	Monthly Retainer	Director Bd fees	Del/Alt Assoc Exp	MRC	KAEC Bd		Other
			Assoc	Mtg exp						Mtg Exp	Cox	
297								125.18				50.22
298												
299					650.00							
300						200.00						29.16
301												
302												
303					600.00			1,064.54				36.46
304												
305						650.00						
306							200.00					
307												17.01
308						650.00						
309							200.00					
310												1.00
311												32.40
312												68.61
313	300.00	100.00			1,300.00	7,150.00	2,200.00	2,310.34	86.27		-	1,030.90
314												
315								70.00				
316							650.00					
317									50.22			
318	100.00											
319						200.00						
320	100.00											
321												1.00
322												28.35
323						200.00						
324							650.00					
325					200.00							
326												34.83
327						200.00						
328							650.00					
329												22.68
330						200.00						
331							650.00					
332												1.00
333												54.68

KENER JORP.

CASE NO. 2006-00369

ACCOUNT 930.210 - BOARD OF DIRECTORS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Control Number	Vendor Name	Description	Date Paid	Check #	Dollar Amount
334	196272	RC Johnson	Mtg fee - bd	06/17/05	27436	\$ 100.00
335	196272	RC Johnson	Mtg exp - bd	06/17/05	27436	\$ 2.00
336	196272	RC Johnson	Mileage	06/17/05	27436	\$ 58.32
337	196267	Christopher Mitchell	Monthly retainer	06/17/05	27457	\$ 200.00
338	196277	Christopher Mitchell	Mtg fee - bd	06/17/05	27457	\$ 650.00
339	196277	Christopher Mitchell	Mileage	06/17/05	27457	\$ 25.11
340	196268	S Randolph Powell	Monthly retainer	06/17/05	27475	\$ 200.00
341	196281	S Randolph Powell	Mtg fee - bd	06/17/05	27475	\$ 650.00
342	196281	S Randolph Powell	Mileage	06/17/05	27475	\$ 12.96
343	196262	William Reid	Monthly retainer	06/17/05	27480	\$ 200.00
344	196280	William Reid	Mtg fee - bd	06/17/05	27480	\$ 650.00
345	196700	Glenn Cox	Mileage	06/24/05	27571	\$ 438.79
346	196700	Glenn Cox	Mtg exp - bd	06/24/05	27571	\$ 1.00
347	196927	Sandra Wood	Mtg fee - bd	06/24/05	27787	\$ 750.00
348	196927	Sandra Wood	Mileage	06/24/05	27787	\$ 40.50
349	197131	Visa	Board mtg supplies	07/01/05	27878	\$ 22.45
350	197134	Visa	KAEC bd mtg exp - Cox	07/01/05	27878	\$ 108.25
351	196260	Dr HM Smith	Monthly retainer	06/17/05	103997	\$ 200.00
352	196276	Dr HM Smith	Mtg fee - bd	06/17/05	103997	\$ 650.00
353	196276	Dr HM Smith	Mileage	06/17/05	103997	\$ 17.01
354	196271	George Warren	Monthly retainer	06/17/05	103998	\$ 200.00
355	196275	George Warren	Mtg fee - bd	06/17/05	103998	\$ 650.00
356	196275	George Warren	Mileage	06/17/05	103998	\$ 29.16
357	196264	Sandra Wood	Monthly retainer	06/17/05	103999	\$ 200.00
358	196270	Michael Maloney	Monthly retainer	06/17/05	104000	\$ 200.00
359						\$ 10,318.31
360						June
361	198899	Petty Cash	GOVERNANCE COMM EXP	08/05/05	28813	\$ 40.00
362	197930	Marion Cecil	Mtg fee - bd	07/15/05	28106	\$ 100.00
363	197930	Marion Cecil	Mileage	07/15/05	28106	\$ 7.29
364	197754	Glenn Cox	Monthly retainer	07/15/05	28112	\$ 200.00
365	197931	Dr Royce Dawson	Mtg fee - bd	07/15/05	28123	\$ 100.00
366	197931	Dr Royce Dawson	Mileage	07/15/05	28123	\$ 4.05
367	197753	William Denton	Monthly retainer	07/15/05	28126	\$ 200.00
368	197929	William Denton	Mtg fee - bd	07/15/05	28126	\$ 650.00
369	197929	William Denton	Mileage	07/15/05	28126	\$ 24.30
370	197751	Larry Elder	Monthly retainer	07/15/05	28130	\$ 200.00

K. RGY

CASE NO. 2006-

ACCOUNT 930.210 - BOARD OF DIRECTORS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Directors Emeritus	Chair Fee	Non Del/Alt		Other mtg Fee	Monthly Retainer	Director Bd fees	Del/Alt Assoc Exp	MRC	KAEC Bd		Other
			Assoc Mtg exp							Mtg Exp	Cox	
334	100.00											2.00
335												58.32
336												
337					200.00							
338						650.00						25.11
339												
340					200.00							
341						650.00						12.96
342												
343					200.00							
344						650.00						438.79
345												1.00
346												
347		100.00				650.00						40.50
348												22.45
349											108.25	
350												
351					200.00							
352						650.00						17.01
353												
354					200.00							
355						650.00						29.16
356												
357					200.00							
358					200.00							
359	300.00	100.00			200.00	6,500.00	70.00	50.22	108.25	789.84		
360												40.00
361												
362	100.00											7.29
363												
364					200.00							
365	100.00											4.05
366												
367					200.00							
368						650.00						
369												24.30
370					200.00							

KENER JORP.

CASE NO. 2006-00369

ACCOUNT 930.210 - BOARD OF DIRECTORS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Control Number	Vendor Name	Description	Date Paid	Check #	Dollar Amount
371	197928	Larry Elder	Mtg fee - bd	07/15/05	28130	\$ 650.00
372	197928	Larry Elder	Mileage	07/15/05	28130	\$ 6.48
373	197757	James N Grant	Monthly retainer	07/15/05	28137	\$ 200.00
374	197884	James N Grant	Mtg fee - bd	07/15/05	28137	\$ 650.00
375	197884	James N Grant	Mileage	07/15/05	28137	\$ 26.73
376	197926	RC Johnson	Mtg fee - bd	07/15/05	28158	\$ 100.00
377	197926	RC Johnson	Mtg exp - bd	07/15/05	28158	\$ 1.00
378	197926	RC Johnson	Mileage	07/15/05	28158	\$ 20.25
379	197755	Christopher Mitchell	Monthly retainer	07/15/05	28176	\$ 200.00
380	197925	Christopher Mitchell	Mtg fee - bd	07/15/05	28176	\$ 650.00
381	197925	Christopher Mitchell	Mileage	07/15/05	28176	\$ 48.60
382	197756	S Randolph Powell	Monthly retainer	07/15/05	28200	\$ 200.00
383	197927	S Randolph Powell	Mtg fee - bd	07/15/05	28200	\$ 650.00
384	197927	S Randolph Powell	UUS MTG FEE	07/15/05	28200	\$ 200.00
385	197927	S Randolph Powell	UUS MTG EXP	07/15/05	28200	\$ 7.37
386	197927	S Randolph Powell	Mileage	07/15/05	28200	\$ 117.04
387	197750	William Reid	Monthly retainer	07/15/05	28206	\$ 200.00
388	197885	William Reid	Mtg fee - bd	07/15/05	28206	\$ 650.00
389	198103	Glenn Cox	Mtg fee - bd	07/22/05	28280	\$ 650.00
390	198103	Glenn Cox	UUS MTG FEE	07/22/05	28280	\$ 200.00
391	198103	Glenn Cox	Mileage	07/22/05	28280	\$ 69.66
392	198646	Visa	Gift for new board chair	07/29/05	28588	\$ 21.20
393	197758	Michael Maloney	Monthly retainer	07/15/05	104041	\$ 200.00
394	197749	Dr HM Smith	Monthly retainer	07/15/05	104042	\$ 200.00
395	197924	Dr HM Smith	Mtg fee - bd	07/15/05	104042	\$ 650.00
396	197924	Dr HM Smith	Mileage	07/15/05	104042	\$ 64.80
397	197759	George Warren	Monthly retainer	07/15/05	104043	\$ 200.00
398	197922	George Warren	Mtg fee - bd	07/15/05	104043	\$ 650.00
399	197752	Sandra Wood	Monthly retainer	07/15/05	104044	\$ 200.00
400	197923	Sandra Wood	Mtg fee - bd	07/15/05	104044	\$ 750.00
401	197923	Sandra Wood	Mileage	07/15/05	104044	\$ 26.33
402						\$ 9,985.10
403						
404	199052	Visa	NRECA Regional Mtg Reserv - wood/powell	08/05/05	28799	\$ 294.12
405	199052	Visa	Board mtg supplies	08/05/05	28799	\$ 30.12
406	199100	Cindy Vescovi	Board mtg supplies	08/09/05	28837	\$ 1,549.80
407	199296	Marion Cecil	Mtg fee - bd	08/19/05	29001	\$ 100.00

ACCOUNT 930.210 - BOARD OF DIRECTORS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Directors Emeritus	Chair Fee	Non Del/Ait		Other mtg Fee	Monthly Retainer	Director Bd fees	Del/Ait Assoc Exp	MRC	KAEC Bd		Other
			Assoc Mtg exp	Mtg exp						Mtg Exp	Cox	
371							650.00					6.48
372						200.00						
373												
374							650.00					26.73
375												
376	100.00											1.00
377												20.25
378												
379						200.00						
380							650.00					48.60
381												
382						200.00						
383							650.00					
384					200.00							
385								7.37				117.04
386												
387						200.00						
388							650.00					
389							650.00					
390					200.00							
391												69.66
392												21.20
393						200.00						
394						200.00						
395							650.00					64.80
396												
397						200.00						
398							650.00					
399						200.00						
400		100.00					650.00					26.33
401												477.73
402 July	300.00	100.00	-	-	400.00	2,200.00	6,500.00	7.37	-	-	-	
403												
404								294.12				30.12
405												1,549.80
406												
407	100.00											

KENER JORP.
CASE NO. 2006-00369

ACCOUNT 930.210 - BOARD OF DIRECTORS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Control Number	Vendor Name	Description	Date Paid	Check #	Dollar Amount
408	199296	Marion Cecil	Mtg exp - bd	08/19/05	29001	\$ 1.00
409	199296	Marion Cecil	Mileage	08/19/05	29001	\$ 24.30
410	199283	Glenn Cox	Monthly retainer	08/19/05	29007	\$ 200.00
411	199496	Glenn Cox	Mtg fee - bd	08/19/05	29007	\$ 650.00
412	199496	Glenn Cox	KAEC bd mtg fee	08/19/05	29007	\$ 200.00
413	199496	Glenn Cox	KAEC bd mtg exp	08/19/05	29007	\$ 30.78
414	199496	Glenn Cox	Mileage	08/19/05	29007	\$ 243.00
415	199292	Dr Royce Dawson	Mtg fee - bd	08/19/05	29011	\$ 100.00
416	199292	Dr Royce Dawson	Mtg exp - bd	08/19/05	29011	\$ 1.00
417	199292	Dr Royce Dawson	Mileage	08/19/05	29011	\$ 28.35
418	199282	William Denton	Monthly retainer	08/19/05	29013	\$ 200.00
419	199297	William Denton	Mtg fee - bd	08/19/05	29013	\$ 650.00
420	199297	William Denton	Mileage	08/19/05	29013	\$ 10.53
421	199280	Larry Eider	Monthly retainer	08/19/05	29015	\$ 200.00
422	199293	Larry Eider	Mtg fee - bd	08/19/05	29015	\$ 650.00
423	199293	Larry Eider	Mileage	08/19/05	29015	\$ 22.68
424	199286	James N Grant	Monthly retainer	08/19/05	29023	\$ 200.00
425	199303	James N Grant	Mtg fee - bd	08/19/05	29023	\$ 750.00
426	199303	James N Grant	Mtg exp - bd	08/19/05	29023	\$ 1.00
427	199303	James N Grant	Mileage	08/19/05	29023	\$ 54.68
428	199295	RC Johnson	Mtg fee - bd	08/19/05	29037	\$ 100.00
429	199295	RC Johnson	Mtg exp - bd	08/19/05	29037	\$ 1.00
430	199295	RC Johnson	Mileage	08/19/05	29037	\$ 29.97
431	199497	Michael Maloney	Mtg fee - bd	08/19/05	29047	\$ 650.00
432	199497	Michael Maloney	Mtg exp - bd	08/19/05	29047	\$ 1.00
433	199497	Michael Maloney	Mileage	08/19/05	29047	\$ 44.55
434	199284	Christopher Mitchell	Monthly retainer	08/19/05	29052	\$ 200.00
435	199298	Christopher Mitchell	Mtg fee - bd	08/19/05	29052	\$ 650.00
436	199298	Christopher Mitchell	Mileage	08/19/05	29052	\$ 25.11
437	199415	NRECA	Regional Mtg Registration - Wood	08/19/05	29055	\$ 365.00
438	199285	S Randolph Powell	Monthly retainer	08/19/05	29065	\$ 200.00
439	199291	S Randolph Powell	Mtg fee - bd	08/19/05	29065	\$ 650.00
440	199291	S Randolph Powell	Mileage	08/19/05	29065	\$ 12.96
441	199279	William Reid	Monthly retainer	08/19/05	29070	\$ 200.00
442	199294	William Reid	Mtg fee - bd	08/19/05	29070	\$ 650.00
443	199786	Visa	Board mtg supplies	08/26/05	29322	\$ 28.16
444	199793	Visa	KAEC bd mtg exp - Cox	08/26/05	29322	\$ 291.97

CASE NO. 2006- ACCOUNT 930.210 - BOARD OF DIRECTORS FOR 12 MONTHS ENDED DECEMBER 31, 2005												
Line No.	Directors Emeritus	Chair Fee	Non Del/Alt Assoc Mtg exp	Other mtg Fee	Monthly Retainer	Director Bd fees	Del/Alt Assoc Exp	MRC	KAEC Bd Mtg Exp Cox	Other		
408										1.00		
409										24.30		
410					200.00							
411						650.00						
412				200.00								
413									30.78			
414										243.00		
415	100.00											
416										1.00		
417										28.35		
418					200.00							
419						650.00						
420												
421				200.00								10.53
422						650.00						
423												22.68
424				200.00								
425		100.00				650.00						
426										1.00		
427										54.68		
428	100.00											
429										1.00		
430										29.97		
431						650.00						
432										1.00		
433										44.55		
434				200.00								
435						650.00						
436												25.11
437							365.00					
438				200.00								
439						650.00						
440												12.96
441				200.00								
442						650.00						
443												28.16
444									291.97			

KENER, JORP.

CASE NO. 2006-00369

ACCOUNT 930.210 - BOARD OF DIRECTORS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Control Number	Vendor Name	Description	Date Paid	Check #	Dollar Amount
445	199794	Visa	Board mtg supplies	08/26/05	29322	\$ 70.04
446	199797	Visa	KAEC bd mtg exp - Cox	08/26/05	29322	\$ 28.35
447	199278	Dr HM Smith	Monthly retainer	08/19/05	104085	\$ 200.00
448	199300	Dr HM Smith	Mtg fee - bd	08/19/05	104085	\$ 650.00
449	199300	Dr HM Smith	Mileage	08/19/05	104085	\$ 17.01
450	199281	Sandra Wood	Monthly retainer	08/19/05	104086	\$ 200.00
451	199301	Sandra Wood	Mtg fee - bd	08/19/05	104086	\$ 650.00
452	199301	Sandra Wood	Mileage	08/19/05	104086	\$ 40.50
453	199287	Michael Maloney	Monthly retainer	08/19/05	104087	\$ 200.00
454	199288	George Warren	Monthly retainer	08/19/05	104088	\$ 200.00
455	199299	George Warren	Mtg fee - bd	08/19/05	104088	\$ 650.00
456	199299	George Warren	Mileage	08/19/05	104088	\$ 29.16
457						\$ 13,226.14
						Aug
458						
459	201605	Dr HM Smith	Mileage	09/16/05	104128	\$ 20.37
460	202826	Visa	MRC Expense	10/07/05	31653	\$ 110.20
461	202963	Terry Pullen	MRC mileage	10/07/05	31639	\$ 26.19
462	202964	Mike Carroll	MRC mileage	10/07/05	31561	\$ 86.60
463	202969	Karen Roberts	MRC mileage	10/07/05	31650	\$ 67.90
464	200876	Trophy House	PLAQUE FOR BD MBR	09/09/05	30113	\$ 567.03
465	200877	Trophy House	PLAQUE ENGRAVING	09/09/05	30113	\$ 7.42
466	201744	Reese Baker	MRC mileage	09/16/05	30184	\$ 106.70
467	201625	Marion Cecil	Mtg fee - bd	09/16/05	30246	\$ 100.00
468	201308	Glenn Cox	Monthly retainer	09/16/05	30276	\$ 200.00
469	201623	Dr Royce Dawson	Mtg fee - bd	09/16/05	30285	\$ 100.00
470	201623	Dr Royce Dawson	Mtg exp - bd	09/16/05	30285	\$ 1.00
471	201623	Dr Royce Dawson	Mileage	09/16/05	30285	\$ 33.95
472	201307	William Denton	Monthly retainer	09/16/05	30290	\$ 200.00
473	201622	William Denton	Mtg fee - bd	09/16/05	30290	\$ 650.00
474	201622	William Denton	Mileage	09/16/05	30290	\$ 8.73
475	201305	Larry Elder	Monthly retainer	09/16/05	30316	\$ 200.00
476	201608	Larry Elder	Mtg fee - bd	09/16/05	30316	\$ 650.00
477	201608	Larry Elder	Mileage	09/16/05	30316	\$ 27.16
478	201311	James N Grant	Monthly retainer	09/16/05	30384	\$ 200.00
479	201619	James N Grant	Mtg fee - bd	09/16/05	30384	\$ 750.00
480	201619	James N Grant	Mtg exp - bd	09/16/05	30384	\$ 1.00
481	201619	James N Grant	Mileage	09/16/05	30384	\$ 65.48

CASE NO. 2006-
ACCOUNT 930.210 - BOARD OF DIRECTORS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Directors Emeritus	Chair Fee	Non Del/Ait		Other mtg Fee	Monthly Retainer	Director Bd fees	Del/Ait Assoc Exp	MRC	KAEC Bd	
			Assoc Mtg exp	Exp						Mtg Exp	Other
445											70.04
446										28.35	
447				200.00							
448					650.00						17.01
449											
450				200.00							
451					650.00						40.50
452											
453				200.00							
454				200.00							
455					650.00						
456											29.16
457	Aug	300.00	100.00	-	200.00	2,200.00	7,150.00	659.12	-	351.10	2,265.92
458											
459											20.37
460									110.20		
461									26.19		
462									86.60		
463									67.90		
464											567.03
465											7.42
466									106.70		
467		100.00									
468				200.00							
469		100.00									
470											1.00
471											33.95
472				200.00							
473					650.00						8.73
474											
475				200.00							
476					650.00						
477											27.16
478				200.00							
479		100.00									
480											1.00
481											65.48

ACCOUNT 930.210 - BOARD OF DIRECTORS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Control Number	Vendor Name	Description	Date Paid	Check #	Dollar Amount
482	201626	Doug Harris	MRC mileage	09/16/05	30405	\$ 65.48
483	201624	RC Johnson	Mtg fee - bd	09/16/05	30461	\$ 100.00
484	201624	RC Johnson	Mtg exp - bd	09/16/05	30461	\$ 2.00
485	201624	RC Johnson	Mileage	09/16/05	30461	\$ 69.84
486	201309	Christopher Mitchell	Monthly retainer	09/16/05	30544	\$ 200.00
487	201618	Christopher Mitchell	Mtg fee - bd	09/16/05	30544	\$ 650.00
488	201618	Christopher Mitchell	Mileage	09/16/05	30544	\$ 30.07
489	201310	S Randolph Powell	Monthly retainer	09/16/05	30612	\$ 200.00
490	201621	S Randolph Powell	Mtg fee - bd	09/16/05	30612	\$ 650.00
491	201621	S Randolph Powell	Weyerhaeuser mtg fee	09/16/05	30612	\$ 200.00
492	201621	S Randolph Powell	Mileage	09/16/05	30612	\$ 66.45
493	201304	William Reid	Monthly retainer	09/16/05	30624	\$ 200.00
494	201620	William Reid	Mtg fee - bd	09/16/05	30624	\$ 650.00
495	201620	William Reid	Mileage	09/16/05	30624	\$ 41.23
496	201627	Dwayne Vinson	MRC mileage	09/16/05	30729	\$ 100.88
497	201341	Brent Wigginton	MRC mileage	09/16/05	30754	\$ 29.10
498	201340	Richard Wilson	MRC mileage	09/16/05	30762	\$ 24.25
499	202274	Philip Armstrong	MRC mileage	09/23/05	30786	\$ 114.46
500	202276	Harry Baldwin	MRC mileage	09/23/05	30795	\$ 40.74
501	202359	Percy Cook	MRC mileage	09/23/05	30859	\$ 87.30
502	202305	Glenn Cox	Mtg fee - bd	09/23/05	30861	\$ 650.00
503	202305	Glenn Cox	KAEC bd mtg fee	09/23/05	30861	\$ 200.00
504	202305	Glenn Cox	Mileage	09/23/05	30861	\$ 206.55
505	202290	James N Grant	BREC Annual mtg exp	09/23/05	30929	\$ 1.00
506	202290	James N Grant	Mileage	09/23/05	30929	\$ 65.48
507	202275	Matthew Hagman	MRC mileage	09/23/05	30938	\$ 34.44
508	202370	Visa	Board mtg supplies	09/23/05	31086	\$ 57.47
509	202371	Visa	Board mtg supplies	09/23/05	31086	\$ 77.64
510	202273	Judy Sandefur	MRC mileage	09/23/05	31090	\$ 22.31
511	201303	Dr HM Smith	Monthly retainer	09/16/05	104128	\$ 200.00
512	201605	Dr HM Smith	Mtg fee - bd	09/16/05	104128	\$ 650.00
513	201306	Sandra Wood	Monthly retainer	09/16/05	104129	\$ 200.00
514	201606	Sandra Wood	Mtg fee - bd	09/16/05	104129	\$ 650.00
515	201606	Sandra Wood	Mileage	09/16/05	104129	\$ 48.50
516	201313	George Warren	Monthly retainer	09/16/05	104130	\$ 200.00
517	201607	George Warren	Mtg fee - bd	09/16/05	104130	\$ 650.00
518	201607	George Warren	Mileage	09/16/05	104130	\$ 34.92

ACCOUNT 930.210 - BOARD OF DIRECTORS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Directors Emeritus	Chair Fee	Non Del/Alt		Other mtg Fee	Monthly Retainer	Director Bd fees	Del/Alt Assoc Exp	MRC	KAEC Bd	
			Assoc Mtg exp							Mtg Exp	Other
482									65.48		
483	100.00										
484											2.00
485											69.84
486				200.00							
487						650.00					
488											30.07
489				200.00							
490						650.00					
491					200.00						
492											66.45
493											
494						650.00					
495											41.23
496									100.88		
497									29.10		
498									24.25		
499									114.46		
500									40.74		
501									87.30		
502						650.00					
503					200.00						
504											206.55
505											1.00
506											65.48
507									34.44		
508											57.47
509											77.64
510									22.31		
511				200.00							
512						650.00					
513				200.00							
514						650.00					
515											48.50
516				200.00							
517						650.00					
518											34.92

KENER JORP.

CASE NO. 2006-00369

ACCOUNT 930.210 - BOARD OF DIRECTORS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Control Number	Vendor Name	Description	Date Paid	Check #	Dollar Amount
519	201312	Michael Maloney	Monthly retainer	09/16/05	104131	\$ 200.00
520						\$ 11,849.84
521						Sep
522	203252	Marion Cecil	Mtg fee - bd	10/21/05	31842	\$ 100.00
523	203252	Marion Cecil	Mtg exp - bd	10/21/05	31842	\$ 1.00
524	203252	Marion Cecil	Mileage	10/21/05	31842	\$ 29.10
525	203310	Glenn Cox	Mtg fee - bd	10/21/05	31851	\$ 650.00
526	203310	Glenn Cox	BREC mtg fee	10/21/05	31851	\$ 200.00
527	203310	Glenn Cox	KAEC bd mtg exp	10/21/05	31851	\$ 10.05
528	203310	Glenn Cox	Mileage	10/21/05	31851	\$ 305.55
529	203332	Glenn Cox	Monthly retainer	10/21/05	31851	\$ 200.00
530	203254	Dr Royce Dawson	Mtg fee - bd	10/21/05	31855	\$ 100.00
531	203254	Dr Royce Dawson	Mtg exp - bd	10/21/05	31855	\$ 1.00
532	203254	Dr Royce Dawson	Mileage	10/21/05	31855	\$ 33.95
533	203331	William Denton	Monthly retainer	10/21/05	31856	\$ 200.00
534	203242	Larry Elder	Mtg fee - bd	10/21/05	31858	\$ 650.00
535	203242	Larry Elder	BREC mtg fee	10/21/05	31858	\$ 200.00
536	203242	Larry Elder	Mileage	10/21/05	31858	\$ 51.41
537	203329	Larry Elder	Monthly retainer	10/21/05	31858	\$ 200.00
538	203241	James N Grant	Mtg fee - bd	10/21/05	31868	\$ 750.00
539	203241	James N Grant	BREC mtg fee	10/21/05	31868	\$ 200.00
540	203241	James N Grant	Mtg exp - bd	10/21/05	31868	\$ 1.00
541	203241	James N Grant	Mileage	10/21/05	31868	\$ 65.48
542	203335	James N Grant	Monthly retainer	10/21/05	31868	\$ 200.00
543	203253	RC Johnson	Mtg fee - bd	10/21/05	31880	\$ 100.00
544	203253	RC Johnson	Mtg exp - bd	10/21/05	31880	\$ 1.00
545	203253	RC Johnson	Mileage	10/21/05	31880	\$ 35.89
546	203249	Christopher Mitchell	Mtg fee - bd	10/21/05	31903	\$ 650.00
547	203249	Christopher Mitchell	BREC mtg fee	10/21/05	31903	\$ 200.00
548	203249	Christopher Mitchell	Mileage	10/21/05	31903	\$ 30.07
549	203333	Christopher Mitchell	Monthly retainer	10/21/05	31903	\$ 200.00
550	203251	S Randolph Powell	Mtg fee - bd	10/21/05	31919	\$ 650.00
551	203251	S Randolph Powell	Mileage	10/21/05	31919	\$ 15.52
552	203334	S Randolph Powell	Monthly retainer	10/21/05	31919	\$ 200.00
553	203250	William Reid	Mtg fee - bd	10/21/05	31924	\$ 650.00
554	203250	William Reid	BREC mtg fee	10/21/05	31924	\$ 200.00
555	203328	William Reid	Monthly retainer	10/21/05	31924	\$ 200.00

K .RGY

CASE NO. 2006-

ACCOUNT 930.210 - BOARD OF DIRECTORS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Directors Emeritus		Chair Fee	Non Del/Ait		Other mtg Fee	Monthly Retainer	Director Bd fees	Del/Ait Assoc Exp	MRC	KAEC Bd	
	300.00	100.00		Assoc Mtg exp	Mtg Exp Cox						Other	
519						400.00	200.00					
520	Sep	300.00	100.00	-	-	400.00	2,200.00	6,500.00	-	916.55	-	1,433.29
521												
522		100.00										
523												1.00
524												29.10
525								650.00				
526						200.00						
527											10.05	
528												305.55
529							200.00					
530		100.00										
531												1.00
532												33.95
533							200.00	650.00				
534												
535						200.00						
536												51.41
537							200.00	650.00				
538			100.00									
539						200.00						
540												1.00
541												65.48
542							200.00					
543			100.00									
544												1.00
545												35.89
546								650.00				
547						200.00						
548												30.07
549							200.00	650.00				
550												
551												15.52
552							200.00					
553								650.00				
554						200.00						
555							200.00					

KENER CORP.

CASE NO. 2006-00369

ACCOUNT 930.210 - BOARD OF DIRECTORS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Control Number	Vendor Name	Description	Date Paid	Check #	Dollar Amount
556	203627	NRECA	2005 Bd Chair Wkshp - Grant	10/28/05	32136	\$ 495.00
557	203605	Visa	Regional Mtg - Wood	10/28/05	32179	\$ 335.34
558	203606	Visa	KAEC bd mtg exp	10/28/05	32179	\$ 109.26
559	203608	Visa	Board mtg supplies	10/28/05	32179	\$ 50.64
560	203609	Visa	Reg II & III Mtg exp - Wood	10/28/05	32179	\$ 110.54
561	203614	Visa	Board mtg supplies	10/28/05	32179	\$ 29.18
562	203239	Dr HM Smith	Mtg fee - bd	10/21/05	104174	\$ 650.00
563	203239	Dr HM Smith	BREC mtg fee	10/21/05	104174	\$ 200.00
564	203239	Dr HM Smith	Mileage	10/21/05	104174	\$ 40.74
565	203327	Dr HM Smith	Monthly retainer	10/21/05	104174	\$ 200.00
566	203240	Sandra Wood	Mtg fee - bd	10/21/05	104175	\$ 650.00
567	203240	Sandra Wood	BREC mtg fee	10/21/05	104175	\$ 200.00
568	203240	Sandra Wood	Telephone mtg fee	10/21/05	104175	\$ 100.00
569	203240	Sandra Wood	Mileage	10/21/05	104175	\$ 97.00
570	203330	Sandra Wood	Monthly retainer	10/21/05	104175	\$ 200.00
571	203359	Sandra Wood	Regional Mtg fee	10/21/05	104175	\$ 700.00
572	203359	Sandra Wood	Regional Mtg exp	10/21/05	104175	\$ 62.01
573	203359	Sandra Wood	Mileage	10/21/05	104175	\$ 310.40
574	203238	Michael Maloney	Mtg fee - bd	10/21/05	104176	\$ 650.00
575	203238	Michael Maloney	Telephone mtg fee	10/21/05	104176	\$ 100.00
576	203238	Michael Maloney	Mileage	10/21/05	104176	\$ 53.35
577	203336	Michael Maloney	Monthly retainer	10/21/05	104176	\$ 200.00
578	303237	George Warren	Mtg fee - bd	10/21/05	104177	\$ 650.00
579	303237	George Warren	BREC mtg fee	10/21/05	104177	\$ 200.00
580	303337	George Warren	Monthly retainer	10/21/05	104177	\$ 200.00
581						\$ 13,874.48 Oct
582						
583	204376	Marion Cecil	Mtg fee - bd	11/18/05	32604	\$ 100.00
584	204376	Marion Cecil	Mtg exp - bd	11/18/05	32604	\$ 1.00
585	204376	Marion Cecil	Mileage	11/18/05	32604	\$ 29.10
586	204605	Glenn Cox	Monthly retainer	11/18/05	32617	\$ 200.00
587	204917	Glenn Cox	Mtg fee - bd	11/18/05	32617	\$ 650.00
588	204917	Glenn Cox	special bd mtg fee	11/18/05	32617	\$ 200.00
589	204917	Glenn Cox	KAEC bd mtg exp - Cox	11/18/05	32617	\$ 23.69
590	204917	Glenn Cox	Mileage	11/18/05	32617	\$ 265.30
591	204374	Dr Royce Dawson	Mtg fee - bd	11/18/05	32619	\$ 100.00
592	204374	Dr Royce Dawson	Mtg exp - bd	11/18/05	32619	\$ 1.00

CASE NO. 2006-
ACCOUNT 930.210 - BOARD OF DIRECTORS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Directors Emeritus	Chair Fee	Non Del/Alt		Other mtg Fee	Monthly Retainer	Director Bd fees	Del/Alt Assoc Exp	MRC	KAEC Bd		Other
			Assoc Mfg exp	Mtg exp						Mtg Exp	Cox	
556								495.00				
557								335.34				
558										109.26		
559												50.64
560								110.54				29.18
561												
562						650.00						
563					200.00							
564												40.74
565						200.00						
566							650.00					
567					200.00							
568					100.00							
569												97.00
570						200.00						
571					700.00					62.01		
572												
573												310.40
574							650.00					
575					100.00							
576												53.35
577						200.00						
578							650.00					
579					200.00							
580						200.00						
581 Oct	300.00	100.00	-	2,500.00	2,200.00	6,500.00	1,002.89	-	119.31	1,152.28		
582												
583	100.00											
584												1.00
585												29.10
586												
587					200.00	650.00						
588												
589					200.00					23.69		
590												265.30
591	100.00											
592												1.00

KENER JORP.

CASE NO. 2006-00369

ACCOUNT 930.210 - BOARD OF DIRECTORS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Control Number	Vendor Name	Description	Date Paid	Check #	Dollar Amount
593	204374	Dr Royce Dawson	Mileage	11/18/05	32619	\$ 33.95
594	204381	William Denton	Mtg fee - bd	11/18/05	32624	\$ 650.00
595	204381	William Denton	special bd mtg fee	11/18/05	32624	\$ 200.00
596	204381	William Denton	Telephone mtg fee	11/18/05	32624	\$ 100.00
597	204381	William Denton	Mileage	11/18/05	32624	\$ 35.89
598	204604	William Denton	Monthly retainer	11/18/05	32624	\$ 200.00
599	204379	Larry Elder	Mtg fee - bd	11/18/05	32634	\$ 650.00
600	204379	Larry Elder	special bd mtg fee	11/18/05	32634	\$ 200.00
601	204379	Larry Elder	Mileage	11/18/05	32634	\$ 38.80
602	204602	Larry Elder	Monthly retainer	11/18/05	32634	\$ 200.00
603	204380	James N Grant	Mtg fee - bd	11/18/05	32649	\$ 750.00
604	204380	James N Grant	special bd mtg fee	11/18/05	32649	\$ 300.00
605	204380	James N Grant	Mtg exp - bd	11/18/05	32649	\$ 1.00
606	204380	James N Grant	Mileage	11/18/05	32649	\$ 97.49
607	204608	James N Grant	Monthly retainer	11/18/05	32649	\$ 200.00
608	204377	RC Johnson	Mtg fee - bd	11/18/05	32682	\$ 100.00
609	204377	RC Johnson	Mtg exp - bd	11/18/05	32682	\$ 1.00
610	204377	RC Johnson	Mileage	11/18/05	32682	\$ 35.89
611	204382	Christopher Mitchell	Mtg fee - bd	11/18/05	32710	\$ 650.00
612	204382	Christopher Mitchell	special bd mtg fee	11/18/05	32710	\$ 200.00
613	204382	Christopher Mitchell	Mileage	11/18/05	32710	\$ 93.12
614	204606	Christopher Mitchell	Monthly retainer	11/18/05	32710	\$ 200.00
615	204375	S Randolph Powell	Mtg fee - bd	11/18/05	32733	\$ 650.00
616	204375	S Randolph Powell	special bd mtg fee	11/18/05	32733	\$ 200.00
617	204375	S Randolph Powell	Mileage	11/18/05	32733	\$ 66.44
618	204607	S Randolph Powell	Monthly retainer	11/18/05	32733	\$ 200.00
619	204378	William Reid	Mtg fee - bd	11/18/05	32738	\$ 650.00
620	204378	William Reid	special bd mtg fee	11/18/05	32738	\$ 200.00
621	204378	William Reid	Mileage	11/18/05	32738	\$ 41.22
622	204601	William Reid	Monthly retainer	11/18/05	32738	\$ 200.00
623	204993	Visa	KAEC bd mtg exp - Cox	11/23/05	32924	\$ 109.26
624	204994	Visa	Board mtg supplies	11/23/05	32924	\$ 44.81
625	204995	Visa	Board mtg supplies	11/23/05	32924	\$ 17.50
626	205149	Visa	KAEC Annual Mtg - Sm/Pow/Elder/Mitch	11/23/05	32924	\$ 380.30
627	204384	Sandra Wood	Mtg fee - bd	11/18/05	104224	\$ 650.00
628	204384	Sandra Wood	special bd mtg fee	11/18/05	104224	\$ 200.00
629	204384	Sandra Wood	Mileage	11/18/05	104224	\$ 80.03

CASE NO. 2006- ACCOUNT 930.210 - BOARD OF DIRECTORS FOR 12 MONTHS ENDED DECEMBER 31, 2005												
Line No.	Directors Emeritus	Chair Fee	Non Del/Alt Assoc Mtg exp	Other mtg Fee	Monthly Retainer	Director Bd fees	Del/Alt Assoc Exp	MRC	KAEC Bd Mtg Exp Cox	Other		
593										33.95		
594						650.00						
595				200.00								
596				100.00								
597										35.89		
598					200.00							
599						650.00						
600				200.00								
601										38.80		
602					200.00							
603		100.00				650.00						
604				300.00								
605										1.00		
606										97.49		
607					200.00							
608	100.00											
609										1.00		
610										35.89		
611						650.00						
612				200.00								
613										93.12		
614					200.00							
615						650.00						
616				200.00								
617										66.44		
618					200.00							
619						650.00						
620				200.00								
621										41.22		
622					200.00							
623									109.26			
624										44.81		
625										17.50		
626			380.30									
627						650.00						
628				200.00								
629										80.03		

KENER, JORP.

CASE NO. 2006-00369

ACCOUNT 930.210 - BOARD OF DIRECTORS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Control Number	Vendor Name	Description	Date Paid	Check #	Dollar Amount
630	204603	Sandra Wood	Monthly retainer	11/18/05	104224	\$ 200.00
631	204385	Dr HM Smith	Mtg fee - bd	11/18/05	104225	\$ 650.00
632	204385	Dr HM Smith	special bd mtg fee	11/18/05	104225	\$ 200.00
633	204385	Dr HM Smith	Mileage	11/18/05	104225	\$ 73.72
634	204600	Dr HM Smith	Monthly retainer	11/18/05	104225	\$ 200.00
635	204915	Dr HM Smith	KAEC Annual Mtg fee	11/18/05	104225	\$ 500.00
636	204915	Dr HM Smith	KAEC Annual Mtg exp	11/18/05	104225	\$ 300.60
637	204915	Dr HM Smith	Mileage	11/18/05	104225	\$ 155.20
638	204383	Michael Maloney	Mtg fee - bd	11/18/05	104226	\$ 650.00
639	204383	Michael Maloney	Mtg exp - bd	11/18/05	104226	\$ 1.00
640	204383	Michael Maloney	Mileage	11/18/05	104226	\$ 53.35
641	204609	Michael Maloney	Monthly retainer	11/18/05	104226	\$ 200.00
642	204610	George Warren	Monthly retainer	11/18/05	104227	\$ 200.00
643	204916	George Warren	Mtg fee - bd	11/18/05	104227	\$ 650.00
644	204916	George Warren	special bd mtg fee	11/18/05	104227	\$ 200.00
645	204916	George Warren	Mileage	11/18/05	104227	\$ 34.92
646						\$ 14,465.58
647						Nov
648	206718	Visa	Service Award - Powell	01/06/06	33812	\$ 100.00
649	206236	Visa	Service Award - Cox	12/30/05	33653	\$ 150.00
650	206238	Visa	Service Award - Powell	12/30/05	33653	\$ 400.00
651	206641	Visa	Board mtg supplies	01/06/06	33812	\$ 50.64
652	206683	Visa	Board mtg supplies	01/06/06	33812	\$ 49.21
653	205572	Doug Hoyt	MRC mileage	12/09/05	33153	\$ 6.79
654	205622	Petty Cash	Board mtg supplies	12/09/05	33169	\$ 18.44
655	205607	Photos Forever	Report printing	12/09/05	33182	\$ 258.51
656	205492	Visa	Reservation - J Grant (did not attend)	12/09/05	33189	\$ 117.66
657	205476	Union Co 4-H	MRC meeting	12/09/05	33220	\$ 176.00
658	205475	Walnut Memorial Baptist Church	MRC meeting	12/09/05	33225	\$ 250.00
659	205806	Marion Cecil	Mtg fee - bd	12/16/05	33254	\$ 100.00
660	205667	Glenn Cox	Monthly retainer	12/16/05	33260	\$ 200.00
661	205807	Dr Royce Dawson	Mtg fee - bd	12/16/05	33265	\$ 100.00
662	205807	Dr Royce Dawson	Mtg exp - bd	12/16/05	33265	\$ 1.00
663	205807	Dr Royce Dawson	Mileage	12/16/05	33265	\$ 33.95
664	205666	William Denton	Monthly retainer	12/16/05	33266	\$ 200.00
665	205808	William Denton	Mtg fee - bd	12/16/05	33266	\$ 650.00
666	205808	William Denton	BREC mtg fee	12/16/05	33266	\$ 200.00

CASE NO. 2006-
ACCOUNT 930.210 - BOARD OF DIRECTORS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Directors Emeritus	Chair Fee	Non Del/Alt Assoc Mtg exp	Other mtg Fee	Monthly Retainer	Director Bd fees	Del/Alt Assoc Exp	MRC	KAEC Bd Mtg Exp Cox	Other
630					200.00					
631						650.00				
632				200.00						
633										73.72
634					200.00					
635				500.00						
636			300.60							
637										155.20
638						650.00				
639										1.00
640										53.35
641					200.00					
642					200.00					
643						650.00				
644				200.00						
645										34.92
646	300.00	100.00	680.90	2,700.00	2,200.00	7,150.00	-	-	132.95	1,201.73
647										
648										100.00
649										150.00
650										400.00
651										50.64
652								6.79		49.21
653										
654										18.44
655										258.51
656			117.66							
657								176.00		
658								250.00		
659	100.00									
660					200.00					
661	100.00									
662										1.00
663										33.95
664					200.00	650.00				
665										
666				200.00						

KENER JORP.

CASE NO. 2006-00369

ACCOUNT 930.210 - BOARD OF DIRECTORS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Control Number	Vendor Name	Description	Date Paid	Check #	Dollar Amount
667	205808	William Denton	Telephone mtg fee	12/16/05	33266	\$ 100.00
668	205808	William Denton	Mileage	12/16/05	33266	\$ 23.28
669	205664	Larry Elder	Monthly retainer	12/16/05	33270	\$ 200.00
670	205803	Larry Elder	Mtg fee - bd	12/16/05	33270	\$ 650.00
671	205803	Larry Elder	BREC mtg fee	12/16/05	33270	\$ 200.00
672	205803	Larry Elder	Telephone mtg fee	12/16/05	33270	\$ 100.00
673	205803	Larry Elder	Mileage	12/16/05	33270	\$ 54.32
674	205670	James N Grant	Monthly retainer	12/16/05	33279	\$ 200.00
675	205809	James N Grant	Seminar mtg fee	12/16/05	33279	\$ 500.00
676	205809	James N Grant	seminar mtg exp	12/16/05	33279	\$ 448.25
677	205809	James N Grant	Mileage	12/16/05	33279	\$ 162.00
678	205810	James N Grant	Mtg fee - bd	12/16/05	33279	\$ 750.00
679	205810	James N Grant	BREC mtg fee	12/16/05	33279	\$ 200.00
680	205810	James N Grant	Telephone mtg fee	12/16/05	33279	\$ 100.00
681	205810	James N Grant	Mtg exp - bd	12/16/05	33279	\$ 2.00
682	205810	James N Grant	Mileage	12/16/05	33279	\$ 130.96
683	205805	RC Johnson	Mtg fee - bd	12/16/05	33292	\$ 100.00
684	205805	RC Johnson	Mtg exp - bd	12/16/05	33292	\$ 2.00
685	205805	RC Johnson	Mileage	12/16/05	33292	\$ 69.84
686	205668	Christopher Mitchell	Monthly retainer	12/16/05	33307	\$ 200.00
687	205801	Christopher Mitchell	Mtg fee - bd	12/16/05	33307	\$ 650.00
688	205801	Christopher Mitchell	BREC mtg fee	12/16/05	33307	\$ 200.00
689	205801	Christopher Mitchell	Telephone mtg fee	12/16/05	33307	\$ 100.00
690	205801	Christopher Mitchell	KAEC mtg fee	12/16/05	33307	\$ 500.00
691	205801	Christopher Mitchell	KAEC mtg exp	12/16/05	33307	\$ 278.41
692	205801	Christopher Mitchell	Mileage	12/16/05	33307	\$ 229.90
693	205801	Christopher Mitchell	MRC mileage	12/16/05	33307	\$ 58.20
694	205732	Photos Forever	MRC copies	12/16/05	33321	\$ 39.75
695	205669	S Randolph Powell	Monthly retainer	12/16/05	33322	\$ 200.00
696	205802	S Randolph Powell	Mtg fee - bd	12/16/05	33322	\$ 650.00
697	205802	S Randolph Powell	BREC mtg fee	12/16/05	33322	\$ 200.00
698	205802	S Randolph Powell	Telephone mtg fee	12/16/05	33322	\$ 100.00
699	205802	S Randolph Powell	KAEC mtg fee	12/16/05	33322	\$ 500.00
700	205802	S Randolph Powell	KAEC mtg exp	12/16/05	33322	\$ 285.48
701	205802	S Randolph Powell	Mileage	12/16/05	33322	\$ 182.36
702	205832	S Randolph Powell	MRC mileage	12/16/05	33322	\$ 47.53
703	205663	William Reid	Monthly retainer	12/16/05	33326	\$ 200.00

K. ARGY

CASE NO. 2006-
ACCOUNT 930.210 - BOARD OF DIRECTORS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Directors Emeritus	Chair Fee	Non Del/Alt		Other mtg Fee	Monthly Retainer	Director Bd fees	Del/Alt Assoc Exp	MRC	KAEC Bd		Other
			Assoc Mtg exp	Mtg exp						Mtg Exp	Cox	
667					100.00							23.28
668												
669						200.00						
670							650.00					
671					200.00							
672					100.00							54.32
673												
674						200.00						
675					500.00							
676								448.25				
677							650.00					162.00
678		100.00										
679					200.00							
680					100.00							
681												2.00
682												130.96
683	100.00											
684												2.00
685												69.84
686												
687						200.00	650.00					
688					200.00							
689					100.00							
690					500.00							
691				278.41								
692												229.90
693									58.20			
694									39.75			
695						200.00						
696							650.00					
697					200.00							
698					100.00							
699					500.00							
700				285.48								
701												182.36
702									47.53			
703						200.00						

KENER CORP.

CASE NO. 2006-00369

ACCOUNT 930.210 - BOARD OF DIRECTORS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Control Number	Vendor Name	Description	Date Paid	Check #	Dollar Amount
704	205804	William Reid	Mtg fee - bd	12/16/05	33326	\$ 650.00
705	205804	William Reid	BREC mtg fee	12/16/05	33326	\$ 200.00
706	205804	William Reid	Telephone mtg fee	12/16/05	33326	\$ 100.00
707	205804	William Reid	Mileage	12/16/05	33326	\$ 41.22
708	206075	Philip Armstrong	MRC mileage	12/22/05	33367	\$ 114.46
709	206070	Harry Baldwin	MRC mileage	12/22/05	33370	\$ 40.26
710	205911	Glenn Cox	Mtg fee - bd	12/22/05	33382	\$ 650.00
711	205911	Glenn Cox	Telephone mtg fee	12/22/05	33382	\$ 100.00
712	205911	Glenn Cox	KAEC mtg fee	12/22/05	33382	\$ 200.00
713	205911	Glenn Cox	KAEC mtg exp	12/22/05	33382	\$ 29.58
714	205911	Glenn Cox	Mileage	12/22/05	33382	\$ 247.35
715	206074	Doug Harris	MRC mileage	12/22/05	33400	\$ 67.90
716	206114	Robert D Hawkins	MRC mileage	12/22/05	33401	\$ 132.44
717	206073	Donald Nunley	MRC mileage	12/22/05	33425	\$ 33.95
718	206071	Tollanet & Marvin Payne	MRC mileage	12/22/05	33431	\$ 22.80
719	206069	Terry Pullen	MRC mileage	12/22/05	33436	\$ 26.19
720	206068	Judy Sandefur	MRC mileage	12/22/05	33443	\$ 24.25
721	206113	Barry Schneider	MRC mileage	12/22/05	33444	\$ 29.10
722	206115	Allen Sutton	MRC mileage	12/22/05	33451	\$ 41.71
723	206112	Greg Tapp	MRC mileage	12/22/05	33452	\$ 29.10
724	206076	Dwayne Vinson	MRC mileage	12/22/05	33462	\$ 101.85
725	206116	Walnut Memorial Baptist Church	MRC meeting	12/22/05	33463	\$ 250.00
726	206072	Brent Wigginton	MRC mileage	12/22/05	33467	\$ 29.10
727	206295	Owensboro Country Club	MRC Christmas Party	12/30/05	33627	\$ 3,605.62
728	206232	Visa	seminar/conf exp - Cox	12/30/05	33653	\$ 273.34
729	205672	George Warren	Monthly retainer	12/16/05	104268	\$ 200.00
730	205814	George Warren	Mtg fee - bd	12/16/05	104268	\$ 650.00
731	205814	George Warren	BREC mtg fee	12/16/05	104268	\$ 200.00
732	205814	George Warren	Telephone mtg fee	12/16/05	104268	\$ 100.00
733	205814	George Warren	Mileage	12/16/05	104268	\$ 69.84
734	205662	Dr HM Smith	Monthly retainer	12/16/05	104269	\$ 200.00
735	205813	Dr HM Smith	Mtg fee - bd	12/16/05	104269	\$ 650.00
736	205813	Dr HM Smith	BREC mtg fee	12/16/05	104269	\$ 200.00
737	205813	Dr HM Smith	Telephone mtg fee	12/16/05	104269	\$ 100.00
738	205813	Dr HM Smith	Mileage	12/16/05	104269	\$ 40.74
739	205813	Dr HM Smith	MRC mileage	12/16/05	104269	\$ 53.35
740	205665	Sandra Wood	Monthly retainer	12/16/05	104270	\$ 200.00

CASE NO. 2006-
 ACCOUNT 930.210 - BOARD OF DIRECTORS
 FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Directors Emeritus	Chair Fee	Non Del/Alt		Other mtg Fee	Monthly Retainer	Director Bd fees	Del/Alt Assoc Exp	MRC	KAEC Bd	
			Assoc Mtg exp	Mtg exp						Mtg Exp	Other
704						650.00					
705					200.00						
706					100.00						
707											41.22
708								114.46			
709								40.26			
710						650.00					
711					100.00						
712					200.00						
713										29.58	
714											247.35
715								67.90			
716								132.44			
717								33.95			
718								22.80			
719								26.19			
720								24.25			
721								29.10			
722								41.71			
723								29.10			
724								101.85			
725								250.00			
726								29.10			
727								3,605.62			
728								273.34			
729						200.00					
730						650.00					
731					200.00						
732					100.00						
733											69.84
734						200.00					
735						650.00					
736					200.00						
737					100.00						
738											40.74
739								53.35			
740						200.00					

KENERL CORP.

CASE NO. 2006-00369

ACCOUNT 930.210 - BOARD OF DIRECTORS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No.	Control Number	Vendor Name	Description	Date Paid	Check #	Dollar Amount
741	205812	Sandra Wood	Mtg fee - bd	12/16/05	104270	\$ 650.00
742	205812	Sandra Wood	BREC mtg fee	12/16/05	104270	\$ 200.00
743	205812	Sandra Wood	Telephone mtg fee	12/16/05	104270	\$ 100.00
744	205812	Sandra Wood	Mileage	12/16/05	104270	\$ 97.00
745	205812	Sandra Wood	MRC mileage	12/16/05	104270	\$ 31.53
746	205671	Michael Maloney	Monthly retainer	12/16/05	104271	\$ 200.00
747	205811	Michael Maloney	Mtg fee - bd	12/16/05	104271	\$ 650.00
748	205811	Michael Maloney	Telephone mtg fee	12/16/05	104271	\$ 100.00
749	205811	Michael Maloney	Mtg exp - bd	12/16/05	104271	\$ 1.00
750	JE 125		A/P - MRC			\$ 3,530.16
751						<u>26,940.32</u>
752						
753						\$ 181,322.39

168,426.80
12,895.59
\$181,322.39

K _RGY												
CASE NO. 2006-												
ACCOUNT 930.210 - BOARD OF DIRECTORS												
FOR 12 MONTHS ENDED DECEMBER 31, 2005												
Line No.	Directors Emeritus	Chair Fee	Non Del/Alt Assoc Mtg exp	Other mtg Fee	Monthly Retainer	Director Bd fees	Del/Alt Assoc Exp	MRC	KAEC Bd Mtg Exp Cox	Other		
741						650.00						
742				200.00								
743				100.00								
744										97.00		
745								31.53				
746					200.00							
747						650.00						
748				100.00								1.00
749												
750								3,530.16				
751 Dec	300.00	100.00	681.55	4,600.00	2,200.00	7,150.00	721.59	8,742.04	29.58	2,415.56		
752												
753	3,600.00	1,200.00	4,671.85	20,500.00	51,150.00	57,850.00	14,074.80	12,895.59	970.24	14,409.91		

= \$181,322.39

KENERGY CORP.									
RATE CASE 2006-00369									
Account 930.210 - Bd of Dir (Detail of "Other" Column)									
For the year ending December 31, 2005									
Control Number	Vendor Name	Description	Total Other	Mgmt Quarterly	Rural Electric	Strategic Plan Meal	Chamber Banquet	Bd Mtg Supplies	
191007	NRECA	Subscription - Rural Electric	473.00		473.00				
190275	Marion Cecil	Mileage	24.30						
190275	Marion Cecil	Mtg exp - bd	1.00						
190278	Dr Royce Dawson	Mileage	28.35						
190278	Dr Royce Dawson	Mtg exp - bd	1.00						
190271	William Denton	Mileage	20.26						
190204	Larry Elder	Mileage	45.36						
190269	James N Grant	Mileage	26.33						
190269	James N Grant	Mtg exp - bd	1.00						
190276	RC Johnson	Mileage	29.97						
190276	RC Johnson	Mtg exp - bd	1.00						
190268	Michael Maloney	Mileage	44.55						
190268	Michael Maloney	Mtg exp - bd	1.00						
190274	Christopher Mitchell	Mileage	50.22						
190270	S Randolph Powell	Mileage	25.92						
190272	Dr HM Smith	Mileage	34.02						
190203	George Warren	Mileage	58.32						
190273	Sandra Wood	Mileage	81.00						
190224	Wyndall's Foodland	Board mtg supplies	14.95						14.95
190822	Visa	Board mtg supplies	76.96						76.96
JE 7		Postage	4.07						
		January	\$ 1,042.58	\$ -	\$ 473.00	\$ -	\$ -	\$ -	\$ 91.91
191367	Visa	Board mtg supplies	15.00						15.00
191314	NRECA	Subscription - Mgmt Quarterly	275.00	275.00					
191354	Wyndall's Foodland	Board mtg supplies	16.56						16.56
191490	Glenn Cox	Mileage	90.00						
191273	Dr Royce Dawson	Mtg exp - bd	1.00						
191273	Dr Royce Dawson	Mileage	28.35						
191266	William Denton	Mileage	10.13						
191495	Federal Express	Postage	30.61						
191270	James N Grant	Mtg exp - bd	1.00						
191270	James N Grant	Mileage	54.68						
191267	RC Johnson	Mtg exp - bd	2.00						
191267	RC Johnson	Mileage	58.32						

KENERGY CORP.												
RATE CASE 2006-00369												
Account 930.210 - Bd of Dir (Detail of "Other" Column)												
For the year ending December 31, 2005												
Control Number	Vendor Name	Description	Postage	Service Award	Gifts	Plaque Bd Chair	Cox	Mileage/Tolls	Emeritus	Elder		
191007	NRECA	Subscription - Rural Electric										
190275	Marion Cecil	Mileage						24.30				
190275	Marion Cecil	Mtg exp - bd						1.00				
190278	Dr Royce Dawson	Mileage						28.35				
190278	Dr Royce Dawson	Mtg exp - bd						1.00				
190271	William Denton	Mileage								45.36		
190204	Larry Elder	Mileage										
190269	James N Grant	Mileage										
190269	James N Grant	Mtg exp - bd										
190276	RC Johnson	Mileage						29.97				
190276	RC Johnson	Mtg exp - bd						1.00				
190268	Michael Maloney	Mileage										
190268	Michael Maloney	Mtg exp - bd										
190274	Christopher Mitchell	Mileage										
190270	S Randolph Powell	Mileage										
190272	Dr HM Smith	Mileage										
190203	George Warren	Mileage										
190273	Sandra Wood	Mileage										
190224	Wyndall's Foodland	Board mtg supplies										
190822	Visa	Board mtg supplies										
JE 7		Postage	4.07									
		January	\$ 4.07	\$ -	\$ -	\$ -	\$ -	\$ 85.62	\$ -	\$ 45.36		
191367	Visa	Board mtg supplies										
191314	NRECA	Subscription - Mgmt Quarterly										
191354	Wyndall's Foodland	Board mtg supplies										
191490	Glenn Cox	Mileage					90.00					
191273	Dr Royce Dawson	Mtg exp - bd						1.00				
191273	Dr Royce Dawson	Mileage						28.35				
191266	William Denton	Mileage										
191495	Federal Express	Postage	30.61									
191270	James N Grant	Mtg exp - bd										
191270	James N Grant	Mileage										
191267	RC Johnson	Mtg exp - bd						2.00				
191267	RC Johnson	Mileage						58.32				

KENERGY CORP.										
RATE CASE 2006-00369										
Account 930.210 - Bd of Dir (Detail of "Other" Column)										
For the year ending December 31, 2005										
Control Number	Vendor Name	Description	Denton	Maloney	Smith	Reid	Wood	Warren	Powell	
Mileage/Tolls										
191007	NRECA	Subscription - Rural Electric								
190275	Marion Cecil	Mileage								
190275	Marion Cecil	Mtg exp - bd								
190278	Dr Royce Dawson	Mileage								
190278	Dr Royce Dawson	Mtg exp - bd								
190271	William Denton	Mileage	20.26							
190204	Larry Elder	Mileage								
190269	James N Grant	Mileage								
190269	James N Grant	Mtg exp - bd								
190276	RC Johnson	Mileage								
190276	RC Johnson	Mtg exp - bd								
190268	Michael Maloney	Mileage		44.55						
190268	Michael Maloney	Mtg exp - bd		1.00						
190274	Christopher Mitchell	Mileage								
190270	S Randolph Powell	Mileage								25.92
190272	Dr HM Smith	Mileage			34.02					
190203	George Warren	Mileage						58.32		
190273	Sandra Wood	Mileage					81.00			
190224	Wyndall's Foodland	Board mtg supplies								
190822	Visa	Board mtg supplies								
JE 7		Postage								
			January	\$ 20.26	\$ 45.55	\$ 34.02	\$ -	\$ 81.00	\$ 58.32	\$ 25.92
191367	Visa	Board mtg supplies								
191314	NRECA	Subscription - Mgmt Quarterly								
191354	Wyndall's Foodland	Board mtg supplies								
191490	Glenn Cox	Mileage								
191273	Dr Royce Dawson	Mtg exp - bd								
191273	Dr Royce Dawson	Mileage								
191266	William Denton	Mileage	10.13							
191495	Federal Express	Postage								
191270	James N Grant	Mtg exp - bd								
191270	James N Grant	Mileage								
191267	RC Johnson	Mtg exp - bd								
191267	RC Johnson	Mileage								

KENERGY CORP.						
RATE CASE 2006-00369						
Account 930.210 - Bd of Dir (Detail of "Other" Column)						
For the year ending December 31, 2005						
Control Number	Vendor Name	Description	Mitchell	Grant	Mileage/Tolls	
191007	NRECA	Subscription - Rural Electric				
190275	Marion Cecil	Mileage				
190275	Marion Cecil	Mtg exp - bd				
190278	Dr Royce Dawson	Mileage				
190278	Dr Royce Dawson	Mtg exp - bd				
190271	William Denton	Mileage				
190204	Larry Elder	Mileage				
190269	James N Grant	Mileage				26.33
190269	James N Grant	Mtg exp - bd				1.00
190276	RC Johnson	Mileage				
190276	RC Johnson	Mtg exp - bd				
190268	Michael Maloney	Mileage				
190268	Michael Maloney	Mtg exp - bd				
190274	Christopher Mitchell	Mileage	50.22			
190270	S Randolph Powell	Mileage				
190272	Dr HM Smith	Mileage				
190203	George Wairren	Mileage				
190273	Sandra Wood	Mileage				
190224	Wyndall's Foodland	Board mtg supplies				
190822	Visa	Board mtg supplies				
JE 7		Postage				
			January	\$ 50.22	\$ 27.33	
191367	Visa	Board mtg supplies				
191314	NRECA	Subscription - Mgmt Quarterly				
191354	Wyndall's Foodland	Board mtg supplies				
191490	Glenn Cox	Mileage				
191273	Dr Royce Dawson	Mtg exp - bd				
191273	Dr Royce Dawson	Mileage				
191266	William Denton	Mileage				
191495	Federal Express	Postage				
191270	James N Grant	Mtg exp - bd				1.00
191270	James N Grant	Mileage				54.68
191267	RC Johnson	Mtg exp - bd				
191267	RC Johnson	Mileage				

KENERGY CORP.											
RATE CASE 2006-00369											
Account 930.210 - Bd of Dir (Detail of "Other" Column)											
For the year ending December 31, 2005											
Control Number	Vendor Name	Description	Total Other	Mgmt Quarterly	Rural Electric	Strategic Plan Meal	Chamber Banquet	Bd Mtg Supplies			
191269	Michael Maloney	Mtg exp - bd	1.00								
191265	Christopher Mitchell	Mileage	25.11								
191263	S Randolph Powell	Mileage	12.96								
191272	George VWarren	Mtg exp - bd	1.00								
191272	George VWarren	Mileage	29.16								
191268	Sandra Wood	Mileage	40.50								
191986	Visa	Board mtg supplies	14.13					14.13			
191465	Dr HM Smith	Mileage	17.01								
JE 7		Postage	64.14								
		February	787.66	275.00	-	-	-	45.69			
193468	James N Grant	Mileage	71.28								
192467	Wyndall's Foodland	Board mtg supplies	21.94					21.94			
192500	Marion Cecil	Mtg exp - bd	1.00								
192500	Marion Cecil	Mileage	24.30								
192503	Dr Royce Dawson	Mtg exp - bd	1.00								
192503	Dr Royce Dawson	Mileage	28.35								
192497	William Denton	Mileage	9.72								
192496	Larry Elder	Mileage	22.68								
192501	James N Grant	Mtg exp - bd	1.00								
192501	James N Grant	Mileage	54.68								
192502	RC Johnson	Mtg exp - bd	1.00								
192502	RC Johnson	Mileage	29.97								
192499	Christopher Mitchell	Mileage	25.11								
192699	S Randolph Powell	Mileage	178.20								
192504	William Reid	Mileage	34.43								
192902	Glenn Cox	Mileage	145.80								
193368	Visa	Board mtg supplies	44.81					44.81			
192673	Dr HM Smith	Mileage	53.47								
192671	Sandra Wood	Mileage	40.50								
192672	Sandra Wood	Mileage	50.22								
192530	Michael Maloney	Mtg exp - bd	1.00								
192530	Michael Maloney	Mileage	44.55								
JE 7		Postage	107.13								
		March	992.14	-	-	-	-	66.75			

KENERGY CORP.												
RATE CASE 2006-00369												
Account 930.210 - Bd of Dir (Detail of "Other" Column)												
For the year ending December 31, 2005												
Control Number	Vendor Name	Description	Postage	Service Award	Gifts	Plaque Bd Chair	Cox	Mileage/Tolls	Emeritus	Elder		
191269	Michael Maloney	Mtg exp - bd										
191265	Christopher Mitchell	Mileage										
191263	S Randolph Powell	Mileage										
191272	George Warren	Mtg exp - bd										
191272	George Warren	Mileage										
191268	Sandra Wood	Mileage										
191986	Visa	Board mtg supplies										
191465	Dr HM Smith	Mileage	64.14									
JE 7		Postage	94.75	-	-	-	90.00	89.67		-		
			February									
193468	James N Grant	Mileage										
192467	Wyndall's Foodland	Board mtg supplies										
192500	Marion Cecil	Mtg exp - bd						1.00				
192500	Marion Cecil	Mileage						24.30				
192503	Dr Royce Dawson	Mtg exp - bd						1.00				
192503	Dr Royce Dawson	Mileage						28.35				
192497	William Denton	Mileage										
192496	Larry Elder	Mileage										22.68
192501	James N Grant	Mtg exp - bd										
192501	James N Grant	Mileage										
192502	RC Johnson	Mtg exp - bd						1.00				
192502	RC Johnson	Mileage						29.97				
192499	Christopher Mitchell	Mileage										
192699	S Randolph Powell	Mileage										
192504	William Reid	Mileage										
192902	Glenn Cox	Mileage					145.80					
193368	Visa	Board mtg supplies										
192673	Dr HM Smith	Mileage										
192671	Sandra Wood	Mileage										
192672	Sandra Wood	Mileage										
192530	Michael Maloney	Mtg exp - bd										
192530	Michael Maloney	Mileage										
JE 7		Postage	107.13	-	-	-	145.80	85.62				
			March									
			107.13	-	-	-	145.80	85.62				22.68

KENERGY CORP.											
RATE CASE 2006-00369											
Account 930.210 - Bd of Dir (Detail of "Other" Column)											
For the year ending December 31, 2005											
Control	Vendor Name	Description	Denton	Maloney	Smith	Reid	Wood	Warren	Powell		
Number										Mileage/Tolls	
191269	Michael Maloney	Mtg exp - bd		1.00							
191265	Christopher Mitchell	Mileage									
191263	S Randolph Powell	Mileage									12.96
191272	George Warren	Mtg exp - bd						1.00			
191272	George Warren	Mileage						29.16			
191268	Sandra Wood	Mileage					40.50				
191986	Visa	Board mtg supplies									
191465	Dr HM Smith	Mileage			17.01						
JE 7		Postage									
		February	10.13	1.00	17.01	-	40.50	30.16	12.96		
193468	James N Grant	Mileage									
192467	Wyndall's Foodland	Board mtg supplies									
192500	Marion Cecil	Mtg exp - bd									
192500	Marion Cecil	Mileage									
192503	Dr Royce Dawson	Mtg exp - bd									
192503	Dr Royce Dawson	Mileage									
192497	William Denton	Mileage	9.72								
192496	Larry Elder	Mileage									
192501	James N Grant	Mtg exp - bd									
192501	James N Grant	Mileage									
192502	RC Johnson	Mtg exp - bd									
192502	RC Johnson	Mileage									
192499	Christopher Mitchell	Mileage									
192699	S Randolph Powell	Mileage									178.20
192504	William Reid	Mileage				34.43					
192902	Glenn Cox	Mileage									
193368	Visa	Board mtg supplies									
192673	Dr HM Smith	Mileage			53.47						
192671	Sandra Wood	Mileage					40.50				
192672	Sandra Wood	Mileage					50.22				
192530	Michael Maloney	Mtg exp - bd		1.00							
192530	Michael Maloney	Mileage		44.55							
JE 7		Postage									
		March	9.72	45.55	53.47	34.43	90.72	-	178.20		

KENERGY CORP.						
RATE CASE 2006-00369						
Account 930.210 - Bd of Dir (Detail of "Other" Column)						
For the year ending December 31, 2005						
Control Number	Vendor Name	Description	Mileage/Tolls Mitchell	Grant		
191269	Michael Maloney	Mtg exp - bd				
191265	Christopher Mitchell	Mileage	25.11			
191263	S Randolph Powell	Mileage				
191272	George Warren	Mtg exp - bd				
191272	George Warren	Mileage				
191268	Sandra Wood	Mileage				
191986	Visa	Board mtg supplies				
191465	Dr HM Smith	Mileage				
JE 7		Postage				
			February	25.11	55.68	
193468	James N Grant	Mileage				71.28
192467	Wyndall's Foodland	Board mtg supplies				
192500	Marion Cecil	Mtg exp - bd				
192500	Marion Cecil	Mileage				
192503	Dr Royce Dawson	Mtg exp - bd				
192503	Dr Royce Dawson	Mileage				
192497	William Denton	Mileage				
192496	Larry Elder	Mileage				
192501	James N Grant	Mtg exp - bd				1.00
192501	James N Grant	Mileage				54.68
192502	RC Johnson	Mtg exp - bd				
192502	RC Johnson	Mileage				
192499	Christopher Mitchell	Mileage			25.11	
192699	S Randolph Powell	Mileage				
192504	William Reid	Mileage				
192902	Glenn Cox	Mileage				
193368	Visa	Board mtg supplies				
192673	Dr HM Smith	Mileage				
192671	Sandra Wood	Mileage				
192672	Sandra Wood	Mileage				
192530	Michael Maloney	Mtg exp - bd				
192530	Michael Maloney	Mileage				
JE 7		Postage				
			March	25.11	126.96	

KENERGY CORP.									
RATE CASE 2006-00369									
Account 930.210 - Bd of Dir (Detail of "Other" Column)									
For the year ending December 31, 2005									
Control Number	Vendor Name	Description	Total Other	Mgmt Quarterly	Rural Electric	Strategic Plan Meal	Chamber Banquet	Bd Mtg Supplies	
193885	The Brown Bag	Board mtg supplies	115.50					115.50	
193838	Dr Royce Dawson	Mtg exp - bd	1.00						
193839	Dr Royce Dawson	Mileage	28.35						
193836	William Denton	Mileage	19.44						
193840	Larry Elder	Mileage	45.36						
193839	James N Grant	Mtg exp - bd	1.00						
193839	James N Grant	Mileage	78.98						
193835	RC Johnson	Mtg exp - bd	2.00						
193835	RC Johnson	Mileage	58.32						
193841	Christopher Mitchell	Mileage	25.11						
193843	Christopher Mitchell	Mileage	50.22						
193834	S Randolph Powell	Mileage	25.92						
193842	William Reid	Mileage	34.42						
193883	Wyndall's Foodland	Board mtg supplies	9.98					9.98	
194160	Glenn Cox	Mileage	72.90						
194017	Sturgis Chamber of Commerce	Dinner Banquet - Smith	15.00				15.00		
194291	Visa	Board mtg supplies	52.60					52.60	
193815	Dr HM Smith	Mileage	34.02						
193814	Sandra Wood	Mileage	81.00						
193813	Michael Maloney	Mtg exp - bd	1.00						
193813	Michael Maloney	Mileage	32.40						
193812	George Warren	Mileage	29.16						
JE 7		Postage	6.60						
		April	820.28	-	-	-	15.00	178.08	
196076	Visa	Board mtg supplies	33.01					33.01	
195134	Marion Cecil	Mtg exp - bd	1.00						
195134	Marion Cecil	Mileage	24.30						
195321	Glenn Cox	Mileage	48.60						
195133	Dr Royce Dawson	Mtg exp - bd	1.00						
195133	Dr Royce Dawson	Mileage	28.35						
195137	William Denton	Mileage	9.72						
195138	Larry Elder	Mileage	22.68						
195131	James N Grant	Mtg exp - bd	1.00						

KENERGY CORP.											
RATE CASE 2006-00369											
Account 930.210 - Bd of Dir (Detail of "Other" Column)											
For the year ending December 31, 2005											
Control Number	Vendor Name	Description	Postage	Service Award	Gifts	Plaque Bd Chair	Cox	Mileage/Tolls	Emeritus	Elder	
193885	The Brown Bag	Board mtg supplies									
193838	Dr Royce Dawson	Mtg exp - bd						1.00			
193839	Dr Royce Dawson	Mileage						28.35			
193836	William Denton	Mileage								45.36	
193840	Larry Elder	Mileage									
193839	James N Grant	Mtg exp - bd									
193839	James N Grant	Mileage									
193835	RC Johnson	Mtg exp - bd						2.00			
193835	RC Johnson	Mileage						58.32			
193841	Christopher Mitchell	Mileage									
193843	Christopher Mitchell	Mileage									
193834	S Randolph Powell	Mileage									
193842	William Reid	Mileage									
193883	Wyndall's Foodland	Board mtg supplies									
194160	Glenn Cox	Mileage					72.90				
194017	Sturgis Chamber of Commerce	Dinner Banquet - Smith									
194291	Visa	Board mtg supplies									
193815	Dr HM Smith	Mileage									
193814	Sandra Wood	Mileage									
193813	Michael Maloney	Mtg exp - bd									
193813	Michael Maloney	Mileage									
193812	George Warren	Mileage									
JE 7		Postage	6.60								
			6.60	-	-	-	72.90	89.67		45.36	
			April								
196076	Visa	Board mtg supplies									
195134	Marion Cecil	Mtg exp - bd						1.00			
195134	Marion Cecil	Mileage						24.30			
195321	Glenn Cox	Mileage					48.60				
195133	Dr Royce Dawson	Mtg exp - bd						1.00			
195133	Dr Royce Dawson	Mileage						28.35			
195137	William Denton	Mileage									
195138	Larry Elder	Mileage								22.68	
195131	James N Grant	Mtg exp - bd									

KENERGY CORP.												
RATE CASE 2006-00369												
Account 930.210 - Bd of Dir (Detail of "Other" Column)												
For the year ending December 31, 2005												
Control Number	Vendor Name	Description	Denton	Maloney	Smith	Reid	Wood	Warren	Powell	Mileage/Tolls		
193885	The Brown Bag	Board mtg supplies										
193838	Dr Royce Dawson	Mtg exp - bd										
193839	Dr Royce Dawson	Mileage										
193836	William Denton	Mileage	19.44									
193840	Larry Elder	Mileage										
193839	James N Grant	Mtg exp - bd										
193839	James N Grant	Mileage										
193835	RC Johnson	Mtg exp - bd										
193835	RC Johnson	Mileage										
193841	Christopher Mitchell	Mileage										
193843	Christopher Mitchell	Mileage										
193834	S Randolph Powell	Mileage										25.92
193842	William Reid	Mileage				34.42						
193883	Wyndall's Foodland	Board mtg supplies										
194160	Glenn Cox	Mileage										
194017	Sturgis Chamber of Commerce	Dinner Banquet - Smith										
194291	Visa	Board mtg supplies										
193815	Dr HM Smith	Mileage			34.02							
193814	Sandra Wood	Mileage					81.00					
193813	Michael Maloney	Mtg exp - bd		1.00								
193813	Michael Maloney	Mileage		32.40								
193812	George Warren	Mileage						29.16				
JE 7		Postage										
			April	19.44	33.40	34.02	34.42	81.00	29.16	25.92		
196076	Visa	Board mtg supplies										
195134	Marion Cecil	Mtg exp - bd										
195134	Marion Cecil	Mileage										
195321	Glenn Cox	Mileage										
195133	Dr Royce Dawson	Mtg exp - bd										
195133	Dr Royce Dawson	Mileage										
195137	William Denton	Mileage	9.72									
195138	Larry Elder	Mileage										
195131	James N Grant	Mtg exp - bd										

KENERGY CORP.				
RATE CASE 2006-00369				
Account 930.210 - Bd of Dir (Detail of "Other" Column)				
For the year ending December 31, 2005				
Control Number	Vendor Name	Description	Mileage/Tolls Mitchell	Grant
193885	The Brown Bag	Board mtg supplies		
193838	Dr Royce Dawson	Mtg exp - bd		
193839	Dr Royce Dawson	Mileage		
193836	William Denton	Mileage		
193840	Larry Elder	Mileage		
193839	James N Grant	Mtg exp - bd		1.00
193839	James N Grant	Mileage		78.98
193835	RC Johnson	Mtg exp - bd		
193835	RC Johnson	Mileage		
193841	Christopher Mitchell	Mileage	25.11	
193843	Christopher Mitchell	Mileage	50.22	
193834	S Randolph Powell	Mileage		
193842	William Reid	Mileage		
193883	Wyndall's Foodland	Board mtg supplies		
194160	Glenn Cox	Mileage		
194017	Sturgis Chamber of Commerce	Dinner Banquet - Smith		
194291	Visa	Board mtg supplies		
193815	Dr HM Smith	Mileage		
193814	Sandra Wood	Mileage		
193813	Michael Maloney	Mtg exp - bd		
193813	Michael Maloney	Mileage		
193812	George Warren	Mileage		
JE 7		Postage		
		April	75.33	79.98
196076	Visa	Board mtg supplies		
195134	Marion Cecil	Mtg exp - bd		
195134	Marion Cecil	Mileage		
195321	Glenn Cox	Mileage		
195133	Dr Royce Dawson	Mtg exp - bd		
195133	Dr Royce Dawson	Mileage		
195137	William Denton	Mileage		
195138	Larry Elder	Mileage		
195131	James N Grant	Mtg exp - bd		1.00

KENERGY CORP.										
RATE CASE 2006-00369										
Account 930.210 - Bd of Dir (Detail of "Other" Column)										
For the year ending December 31, 2005										
Control Number	Vendor Name	Description	Total Other	Mgmt Quarterly	Rural Electric	Strategic Plan Meal	Chamber Banquet	Bd Mtg Supplies		
195131	James N Grant	Mileage	54.68							
195135	RC Johnson	Mtg exp - bd	1.00							
195135	RC Johnson	Mileage	29.97							
195132	Christopher Mitchell	Mileage	25.11							
195136	S Randolph Powell	Mileage	12.96							
195857	Cindy Vescovi	Strategic Planning mtg meal	462.16			462.16				
195127	Sandra Wood	Mileage	40.50							
195139	Sandra Wood	Mileage	50.22							
195129	George Warren	Mileage	29.16							
194894	Dr HM Smith	Mileage	36.46							
195126	Dr HM Smith	Mileage	17.01							
195128	Michael Maloney	Mtg exp - bd	1.00							
195128	Michael Maloney	Mileage	32.40							
JE 7		Postage	68.61							
		May	1,030.90	-	-	462.16	-	-	33.01	
196274	Dr Royce Dawson	Mtg exp - bd	1.00							
196274	Dr Royce Dawson	Mileage	28.35							
196282	William Denton	Mileage	34.83							
196278	Larry Elder	Mileage	22.68							
196279	James N Grant	Mtg exp - bd	1.00							
196279	James N Grant	Mileage	54.68							
196272	RC Johnson	Mtg exp - bd	2.00							
196272	RC Johnson	Mileage	58.32							
196277	Christopher Mitchell	Mileage	25.11							
196281	S Randolph Powell	Mileage	12.96							
196700	Glenn Cox	Mileage	438.79							
196700	Glenn Cox	Mtg exp - bd	1.00							
196927	Sandra Wood	Mileage	40.50							
197131	Visa	Board mtg supplies	22.45							22.45
196276	Dr HM Smith	Mileage	17.01							
196275	George Warren	Mileage	29.16							
		June	789.84	-	-	-	-	-	22.45	
198899	Petty Cash	GOVERNANCE COMM EXP	40.00							40.00

KENERGY CORP.										
RATE CASE 2006-00369										
Account 930.210 - Bd of Dir (Detail of "Other" Column)										
For the year ending December 31, 2005										
Control Number	Vendor Name	Description	Denton	Maloney	Smith	Reid	Wood	Warren	Powell	Mileage/Tolls
195131	James N Grant	Mileage								
195135	RC Johnson	Mtg exp - bd								
195135	RC Johnson	Mileage								
195132	Christopher Mitchell	Mileage								
195136	S Randolph Powell	Mileage								12.96
195857	Cindy Vescovi	Strategic Planning mtg meal								
195127	Sandra Wood	Mileage					40.50			
195139	Sandra Wood	Mileage					50.22			
195129	George Warren	Mileage						29.16		
194894	Dr HM Smith	Mileage			36.46					
195126	Dr HM Smith	Mileage			17.01					
195128	Michael Maloney	Mtg exp - bd		1.00						
195128	Michael Maloney	Mileage		32.40						
JE 7		Postage								
			May	9.72	33.40	53.47	90.72	29.16	12.96	
196274	Dr Royce Dawson	Mtg exp - bd								
196274	Dr Royce Dawson	Mileage								
196282	William Denton	Mileage	34.83							
196278	Larry Elder	Mileage								
196279	James N Grant	Mtg exp - bd								
196279	James N Grant	Mileage								
196272	RC Johnson	Mtg exp - bd								
196272	RC Johnson	Mileage								
196277	Christopher Mitchell	Mileage								
196281	S Randolph Powell	Mileage								12.96
196700	Glenn Cox	Mileage								
196700	Glenn Cox	Mtg exp - bd								
196927	Sandra Wood	Mileage					40.50			
197131	Visa	Board mtg supplies								
196276	Dr HM Smith	Mileage			17.01					
196275	George Warren	Mileage						29.16		
			June	34.83	-	17.01	40.50	29.16	12.96	
198899	Petty Cash	GOVERNANCE COMM EXP								

KENERGY CORP.						
RATE CASE 2006-00369						
Account 930.210 - Bd of Dir (Detail of "Other" Column)						
For the year ending December 31, 2005						
Control	Vendor Name	Description	Mileage/Tolls	Mitchell	Grant	
195131	James N Grant	Mileage			54.68	
195135	RC Johnson	Mtg exp - bd				
195135	RC Johnson	Mileage				
195132	Christopher Mitchell	Mileage		25.11		
195136	S Randolph Powell	Mileage				
195857	Cindy Vescovi	Strategic Planning mtg meal				
195127	Sandra Wood	Mileage				
195139	Sandra Wood	Mileage				
195129	George Warren	Mileage				
194894	Dr HM Smith	Mileage				
195126	Dr HM Smith	Mileage				
195128	Michael Maloney	Mtg exp - bd				
195128	Michael Maloney	Mileage				
JE 7		Postage				
				May	25.11	55.68
196274	Dr Royce Dawson	Mtg exp - bd				
196274	Dr Royce Dawson	Mileage				
196282	William Denton	Mileage				
196278	Larry Elder	Mileage				
196279	James N Grant	Mtg exp - bd			1.00	
196279	James N Grant	Mileage			54.68	
196272	RC Johnson	Mtg exp - bd				
196272	RC Johnson	Mileage				
196277	Christopher Mitchell	Mileage		25.11		
196281	S Randolph Powell	Mileage				
196700	Glenn Cox	Mileage				
196700	Glenn Cox	Mtg exp - bd				
196927	Sandra Wood	Mileage				
197131	Visa	Board mtg supplies				
196276	Dr HM Smith	Mileage				
196275	George Warren	Mileage				
				June	25.11	55.68
198899	Petty Cash	GOVERNANCE COMM EXP				

KENERGY CORP.										
RATE CASE 2006-00369										
Account 930.210 - Bd of Dir (Detail of "Other" Column)										
For the year ending December 31, 2005										
Control Number	Vendor Name	Description	Total Other	Mgmt Quarterly	Rural Electric	Strategic Plan Meal	Chamber Banquet	Bd Mtg Supplies		
197930	Marion Cecil	Mileage	7.29							
197931	Dr Royce Dawson	Mileage	4.05							
197929	William Denton	Mileage	24.30							
197928	Larry Elder	Mileage	6.48							
197884	James N Grant	Mileage	26.73							
197926	RC Johnson	Mtg exp - bd	1.00							
197926	RC Johnson	Mileage	20.25							
197925	Christopher Mitchell	Mileage	48.60							
197927	S Randolph Powell	Mileage	117.04							
198103	Glenn Cox	Mileage	69.66							
198646	Visa	Gift for new board chair	21.20							
197924	Dr HM Smith	Mileage	64.80							
197923	Sandra Wood	Mileage	26.33							
		July	477.73	-	-	-	-	-	40.00	
199052	Visa	Board mtg supplies	30.12						30.12	
199100	Cindy Vescovi	Board mtg supplies	1,549.80						1,549.80	
199296	Marion Cecil	Mtg exp - bd	1.00							
199296	Marion Cecil	Mileage	24.30							
199496	Glenn Cox	Mileage	243.00							
199292	Dr Royce Dawson	Mtg exp - bd	1.00							
199292	Dr Royce Dawson	Mileage	28.35							
199297	William Denton	Mileage	10.53							
199293	Larry Elder	Mileage	22.68							
199303	James N Grant	Mtg exp - bd	1.00							
199303	James N Grant	Mileage	54.68							
199295	RC Johnson	Mtg exp - bd	1.00							
199295	RC Johnson	Mileage	29.97							
199497	Michael Maloney	Mtg exp - bd	1.00							
199497	Michael Maloney	Mileage	44.55							
199298	Christopher Mitchell	Mileage	25.11							
199291	S Randolph Powell	Mileage	12.96							
199786	Visa	Board mtg supplies	28.16						28.16	
199794	Visa	Board mtg supplies	70.04						70.04	
199300	Dr HM Smith	Mileage	17.01							

KENERGY CORP.											
RATE CASE 2006-00369											
Account 930.210 - Bd of Dir (Detail of "Other" Column)											
For the year ending December 31, 2005											
Control Number	Vendor Name	Description	Postage	Service Award	Gifts	Plaque Bd Chair	Cox	Mileage/Tolls	Emeritus	Elder	
197930	Marion Cecil	Mileage						7.29			
197931	Dr Royce Dawson	Mileage						4.05			
197929	William Denton	Mileage									
197928	Larry Elder	Mileage								6.48	
197884	James N Grant	Mileage									
197926	RC Johnson	Mtg exp - bd						1.00			
197926	RC Johnson	Mileage						20.25			
197925	Christopher Mitchell	Mileage									
197927	S Randolph Powell	Mileage									
198103	Glenn Cox	Mileage					69.66				
198646	Visa	Gift for new board chair			21.20						
197924	Dr HM Smith	Mileage									
197923	Sandra VWood	Mileage									
		July	-	-	21.20	-	69.66	32.59		6.48	
199052	Visa	Board mtg supplies									
199100	Cindy Vescovi	Board mtg supplies									
199296	Marion Cecil	Mtg exp - bd						1.00			
199296	Marion Cecil	Mileage						24.30			
199496	Glenn Cox	Mileage					243.00				
199292	Dr Royce Dawson	Mtg exp - bd						1.00			
199292	Dr Royce Dawson	Mileage						28.35			
199297	William Denton	Mileage									
199293	Larry Elder	Mileage								22.68	
199303	James N Grant	Mtg exp - bd									
199303	James N Grant	Mileage									
199295	RC Johnson	Mtg exp - bd						1.00			
199295	RC Johnson	Mileage						29.97			
199497	Michael Maloney	Mtg exp - bd									
199497	Michael Maloney	Mileage									
199298	Christopher Mitchell	Mileage									
199291	S Randolph Powell	Mileage									
199786	Visa	Board mtg supplies									
199794	Visa	Board mtg supplies									
199300	Dr HM Smith	Mileage									

KENERGY CORP.									
RATE CASE 2006-00369									
Account 930.210 - Bd of Dir (Detail of "Other" Column)									
For the year ending December 31, 2005									
Control	Vendor Name	Description	Denton	Maloney	Smith	Reid	Wood	Warren	Powell
Number			Mileage/Tolls						
197930	Marion Cecil	Mileage							
197931	Dr Royce Dawson	Mileage							
197929	William Denton	Mileage	24.30						
197928	Larry Elder	Mileage							
197884	James N Grant	Mileage							
197926	RC Johnson	Mtg exp - bd							
197926	RC Johnson	Mileage							
197925	Christopher Mitchell	Mileage							117.04
197927	S Randolph Powell	Mileage							
198103	Glenn Cox	Mileage							
198646	Visa	Gift for new board chair							
197924	Dr HM Smith	Mileage			64.80				
197923	Sandra Wood	Mileage					26.33		
			July						
			24.30	-	64.80	-	26.33	-	117.04
199052	Visa	Board mtg supplies							
199100	Cindy Vescovi	Board mtg supplies							
199296	Marion Cecil	Mtg exp - bd							
199296	Marion Cecil	Mileage							
199496	Glenn Cox	Mileage							
199292	Dr Royce Dawson	Mtg exp - bd							
199292	Dr Royce Dawson	Mileage							
199297	William Denton	Mileage	10.53						
199293	Larry Elder	Mileage							
199303	James N Grant	Mtg exp - bd							
199303	James N Grant	Mileage							
199295	RC Johnson	Mtg exp - bd							
199295	RC Johnson	Mileage							
199497	Michael Maloney	Mtg exp - bd		1.00					
199497	Michael Maloney	Mileage		44.55					
199298	Christopher Mitchell	Mileage							
199291	S Randolph Powell	Mileage							12.96
199786	Visa	Board mtg supplies							
199794	Visa	Board mtg supplies							
199300	Dr HM Smith	Mileage			17.01				

KENERGY CORP.			
RATE CASE 2006-00369			
Account 930.210 - Bd of Dir (Detail of "Other" Column)			
For the year ending December 31, 2005			
Control	Vendor Name	Description	Mileage/Tolls
Number			Mitchell Grant
197930	Marion Cecil	Mileage	
197931	Dr Royce Dawson	Mileage	
197929	William Denton	Mileage	
197928	Larry Elder	Mileage	
197884	James N Grant	Mileage	26.73
197926	RC Johnson	Mtg exp - bd	
197926	RC Johnson	Mileage	
197925	Christopher Mitchell	Mileage	48.60
197927	S Randolph Powell	Mileage	
198103	Glenn Cox	Mileage	
198646	Visa	Gift for new board chair	
197924	Dr HM Smith	Mileage	
197923	Sandra Wood	Mileage	
		July	48.60 26.73
199052	Visa	Board mtg supplies	
199100	Cindy Vescovi	Board mtg supplies	
199296	Marion Cecil	Mtg exp - bd	
199296	Marion Cecil	Mileage	
199496	Glenn Cox	Mileage	
199292	Dr Royce Dawson	Mtg exp - bd	
199292	Dr Royce Dawson	Mileage	
199297	William Denton	Mileage	
199293	Larry Elder	Mileage	
199303	James N Grant	Mtg exp - bd	1.00
199303	James N Grant	Mileage	54.68
199295	RC Johnson	Mtg exp - bd	
199295	RC Johnson	Mileage	
199497	Michael Maloney	Mtg exp - bd	
199497	Michael Maloney	Mileage	
199298	Christopher Mitchell	Mileage	25.11
199291	S Randolph Powell	Mileage	
199786	Visa	Board mtg supplies	
199794	Visa	Board mtg supplies	
199300	Dr HM Smith	Mileage	

KENERGY CORP.									
RATE CASE 2006-00369									
Account 930.210 - Bd of Dir (Detail of "Other" Column)									
For the year ending December 31, 2005									
Control Number	Vendor Name	Description	Total Other	Mgmt Quarterly	Rural Electric	Strategic Plan Meal	Chamber Banquet	Bd Mtg Supplies	
199301	Sandra Wood	Mileage	40.50						
199299	George Warren	Mileage	29.16						
		August	2,265.92	-	-	-	-	1,678.12	
201605	Dr HM Smith	Mileage	20.37						
200876	Trophy House	PLAQUE FOR BD MBR	567.03						
200877	Trophy House	PLAQUE ENGRAVING	7.42						
201623	Dr Royce Dawson	Mtg exp - bd	1.00						
201623	Dr Royce Dawson	Mileage	33.95						
201622	William Denton	Mileage	8.73						
201608	Larry Elder	Mileage	27.16						
201619	James N Grant	Mtg exp - bd	1.00						
201619	James N Grant	Mileage	65.48						
201624	RC Johnson	Mtg exp - bd	2.00						
201624	RC Johnson	Mileage	69.84						
201618	Christopher Mitchell	Mileage	30.07						
201621	S Randolph Powell	Mileage	66.45						
201620	William Reid	Mileage	41.23						
202305	Glenn Cox	Mileage	206.55						
202290	James N Grant	BREC Annual mtg exp	1.00						
202290	James N Grant	Mileage	65.48						
202370	Visa	Board mtg supplies	57.47					57.47	
202371	Visa	Board mtg supplies	77.64					77.64	
201606	Sandra Wood	Mileage	48.50						
201607	George Warren	Mileage	34.92						
		September	1,433.29	-	-	-	-	135.11	
203252	Marion Cecil	Mtg exp - bd	1.00						
203252	Marion Cecil	Mileage	29.10						
203310	Glenn Cox	Mileage	305.55						
203254	Dr Royce Dawson	Mtg exp - bd	1.00						
203254	Dr Royce Dawson	Mileage	33.95						
203242	Larry Elder	Mileage	51.41						
203241	James N Grant	Mtg exp - bd	1.00						
203241	James N Grant	Mileage	65.48						

KENERGY CORP.												
RATE CASE 2006-00369												
Account 930.210 - Bd of Dir (Detail of "Other" Column)												
For the year ending December 31, 2005												
Control Number	Vendor Name	Description	Postage	Service Award	Gifts	Plaque Bd Chair	Cox	Mileage/Tolls	Emeritus	Elder		
199301	Sandra Wood	Mileage										
199299	George Warren	Mileage					243.00	85.62		22.68		
		August	-	-	-	-						
201605	Dr HM Smith	Mileage										
200876	Trophy House	PLAQUE FOR BD MBR				567.03						
200877	Trophy House	PLAQUE ENGRAVING				7.42						
201623	Dr Royce Dawson	Mtg exp - bd						1.00				
201623	Dr Royce Dawson	Mileage						33.95				
201622	William Denton	Mileage										
201608	Larry Elder	Mileage								27.16		
201619	James N Grant	Mtg exp - bd										
201619	James N Grant	Mileage										
201624	RC Johnson	Mtg exp - bd						2.00				
201624	RC Johnson	Mileage						69.84				
201618	Christopher Mitchell	Mileage										
201621	S Randolph Powell	Mileage										
201620	William Reid	Mileage										
202305	Glenn Cox	Mileage					206.55					
202290	James N Grant	BREC Annual mtg exp										
202290	James N Grant	Mileage										
202370	Visa	Board mtg supplies										
202371	Visa	Board mtg supplies										
201606	Sandra Wood	Mileage										
201607	George Warren	Mileage										
		September	-	-	-	574.45	206.55	106.79		27.16		
203252	Marion Cecil	Mtg exp - bd						1.00				
203252	Marion Cecil	Mileage						29.10				
203310	Glenn Cox	Mileage					305.55					
203254	Dr Royce Dawson	Mtg exp - bd						1.00				
203254	Dr Royce Dawson	Mileage						33.95		51.41		
203242	Larry Elder	Mileage										
203241	James N Grant	Mtg exp - bd										
203241	James N Grant	Mileage										

KENERGY CORP.									
RATE CASE 2006-00369									
Account 930.210 - Bd of Dir (Detail of "Other" Column)									
For the year ending December 31, 2005									
Control Number	Vendor Name	Description	Denton	Maloney	Smith	Reid	Wood	Warren	Powell
Mileage/Tolls									
199301	Sandra Wood	Mileage					40.50		
199299	George Warren	Mileage						29.16	
		August	10.53	45.55	17.01	-	40.50	29.16	12.96
201605	Dr HM Smith	Mileage			20.37				
200876	Trophy House	PLAQUE FOR BD MBR							
200877	Trophy House	PLAQUE ENGRAVING							
201623	Dr Royce Dawson	Mtg exp - bd							
201623	Dr Royce Dawson	Mileage							
201622	William Denton	Mileage	8.73						
201608	Larry Elder	Mileage							
201619	James N Grant	Mtg exp - bd							
201619	James N Grant	Mileage							
201624	RC Johnson	Mtg exp - bd							
201624	RC Johnson	Mileage							
201618	Christopher Mitchell	Mileage							
201621	S Randolph Powell	Mileage							66.45
201620	William Reid	Mileage				41.23			
202305	Glenn Cox	Mileage							
202290	James N Grant	BREC Annual mtg exp							
202290	James N Grant	Mileage							
202370	Visa	Board mtg supplies							
202371	Visa	Board mtg supplies							
201606	Sandra Wood	Mileage					48.50		
201607	George Warren	Mileage						34.92	
		September	8.73	-	20.37	41.23	48.50	34.92	66.45
203252	Marion Cecil	Mtg exp - bd							
203252	Marion Cecil	Mileage							
203310	Glenn Cox	Mileage							
203254	Dr Royce Dawson	Mtg exp - bd							
203254	Dr Royce Dawson	Mileage							
203242	Larry Elder	Mileage							
203241	James N Grant	Mtg exp - bd							
203241	James N Grant	Mileage							

KENERGY CORP.						
RATE CASE 2006-00369						
Account 930.210 - Bd of Dir (Detail of "Other" Column)						
For the year ending December 31, 2005						
Control Number	Vendor Name	Description	Mileage/Tolls Mitchell	Grant		
199301	Sandra Wood	Mileage				
199299	George Warren	Mileage				
			August	25.11	55.68	
201605	Dr HM Smith	Mileage				
200876	Trophy House	PLAQUE FOR BD MBR				
200877	Trophy House	PLAQUE ENGRAVING				
201623	Dr Royce Dawson	Mtg exp - bd				
201623	Dr Royce Dawson	Mileage				1.00
201622	William Denton	Mileage				65.48
201608	Larry Elder	Mileage				
201619	James N Grant	Mtg exp - bd				
201619	James N Grant	Mileage				
201624	RC Johnson	Mtg exp - bd				
201624	RC Johnson	Mileage				
201618	Christopher Mitchell	Mileage	30.07			
201621	S Randolph Powell	Mileage				
201620	William Reid	Mileage				
202305	Glenn Cox	Mileage				
202290	James N Grant	BREC Annual mtg exp				1.00
202290	James N Grant	Mileage				65.48
202370	Visa	Board mtg supplies				
202371	Visa	Board mtg supplies				
201606	Sandra Wood	Mileage				
201607	George Warren	Mileage				
			September	30.07	132.96	
203252	Marion Cecil	Mtg exp - bd				
203252	Marion Cecil	Mileage				
203310	Glenn Cox	Mileage				
203254	Dr Royce Dawson	Mtg exp - bd				
203254	Dr Royce Dawson	Mileage				
203242	Larry Elder	Mileage				
203241	James N Grant	Mtg exp - bd				1.00
203241	James N Grant	Mileage				65.48

KENERGY CORP.											
RATE CASE 2006-00369											
Account 930.210 - Bd of Dir (Detail of "Other" Column)											
For the year ending December 31, 2005											
Control Number	Vendor Name	Description	Total Other	Mgmt Quarterly	Rural Electric	Strategic Plan Meal	Chamber Banquet	Bd Mtg Supplies			
203253	RC Johnson	Mtg exp - bd	1.00								
203253	RC Johnson	Mileage	35.89								
203249	Christopher Mitchell	Mileage	30.07								
203251	S Randolph Powell	Mileage	15.52								
203608	Visa	Board mtg supplies	50.64					50.64			
203614	Visa	Board mtg supplies	29.18					29.18			
203239	Dr HM Smith	Mileage	40.74								
203240	Sandra Wood	Mileage	97.00								
203359	Sandra Wood	Mileage	310.40								
203238	Michael Maloney	Mileage	53.35								
		October	1,152.28	-	-	-	-	-	79.82		
204376	Marion Cecil	Mtg exp - bd	1.00								
204376	Marion Cecil	Mileage	29.10								
204917	Glenn Cox	Mileage	265.30								
204374	Dr Royce Dawson	Mtg exp - bd	1.00								
204374	Dr Royce Dawson	Mileage	33.95								
204381	William Denton	Mileage	35.89								
204379	Larry Elder	Mileage	38.80								
204380	James N Grant	Mtg exp - bd	1.00								
204380	James N Grant	Mileage	97.49								
204377	RC Johnson	Mtg exp - bd	1.00								
204377	RC Johnson	Mileage	35.89								
204382	Christopher Mitchell	Mileage	93.12								
204375	S Randolph Powell	Mileage	66.44								
204378	William Reid	Mileage	41.22								
204994	Visa	Board mtg supplies	44.81					44.81			
204995	Visa	Board mtg supplies	17.50					17.50			
204384	Sandra Wood	Mileage	80.03								
204385	Dr HM Smith	Mileage	73.72								
204915	Dr HM Smith	Mileage	155.20								
204383	Michael Maloney	Mtg exp - bd	1.00								
204383	Michael Maloney	Mileage	53.35								
204916	George Warren	Mileage	34.92								
		November	1,201.73	-	-	-	-	-	62.31		

KENERGY CORP.												
RATE CASE 2006-00369												
Account 930.210 - Bd of Dir (Detail of "Other" Column)												
For the year ending December 31, 2005												
Control Number	Vendor Name	Description	Postage	Service Award	Gifts	Plaque Bd Chair	Cox	Mileage/Tolls	Emeritus	Elder		
203253	RC Johnson	Mtg exp - bd						1.00				
203253	RC Johnson	Mileage						35.89				
203249	Christopher Mitchell	Mileage										
203251	S Randolph Powell	Mileage										
203608	Visa	Board mtg supplies										
203614	Visa	Board mtg supplies										
203239	Dr HM Smith	Mileage										
203240	Sandra Wood	Mileage										
203359	Sandra Wood	Mileage										
203238	Michael Maloney	Mileage					305.55	101.94		51.41		
			October	-	-	-						
204376	Marion Cecil	Mtg exp - bd						1.00				
204376	Marion Cecil	Mileage						29.10				
204917	Glenn Cox	Mileage					265.30					
204374	Dr Royce Dawson	Mtg exp - bd						1.00				
204374	Dr Royce Dawson	Mileage						33.95				
204381	William Denton	Mileage										
204379	Larry Elder	Mileage									38.80	
204380	James N Grant	Mtg exp - bd										
204380	James N Grant	Mileage										
204377	RC Johnson	Mtg exp - bd						1.00				
204377	RC Johnson	Mileage						35.89				
204382	Christopher Mitchell	Mileage										
204375	S Randolph Powell	Mileage										
204378	William Reid	Mileage										
204994	Visa	Board mtg supplies										
204995	Visa	Board mtg supplies										
204384	Sandra Wood	Mileage										
204385	Dr HM Smith	Mileage										
204915	Dr HM Smith	Mileage										
204383	Michael Maloney	Mtg exp - bd										
204383	Michael Maloney	Mileage										
204916	George Warren	Mileage					265.30	101.94		38.80		
			November	-	-	-						

KENERGY CORP.										
RATE CASE 2006-00369										
Account 930.210 - Bd of Dir (Detail of "Other" Column)										
For the year ending December 31, 2005										
Control	Vendor Name	Description	Denton	Maloney	Smith	Reid	Wood	Warren	Powell	
Number										Mileage/Tolls
203253	RC Johnson	Mtg exp - bd								
203253	RC Johnson	Mileage								
203249	Christopher Mitchell	Mileage								
203251	S Randolph Powell	Mileage								15.52
203608	Visa	Board mtg supplies								
203614	Visa	Board mtg supplies								
203239	Dr HM Smith	Mileage			40.74					
203240	Sandra Wood	Mileage					97.00			
203359	Sandra Wood	Mileage					310.40			
203238	Michael Maloney	Mileage		53.35						
		October	-	53.35	40.74	-	407.40	-	-	15.52
204376	Marion Cecil	Mtg exp - bd								
204376	Marion Cecil	Mileage								
204917	Glenn Cox	Mileage								
204374	Dr Royce Dawson	Mtg exp - bd								
204374	Dr Royce Dawson	Mileage								
204381	William Denton	Mileage	35.89							
204379	Larry Elder	Mileage								
204380	James N Grant	Mtg exp - bd								
204380	James N Grant	Mileage								
204377	RC Johnson	Mtg exp - bd								
204377	RC Johnson	Mileage								
204382	Christopher Mitchell	Mileage								
204375	S Randolph Powell	Mileage								66.44
204378	William Reid	Mileage				41.22				
204994	Visa	Board mtg supplies								
204995	Visa	Board mtg supplies								
204384	Sandra Wood	Mileage					80.03			
204385	Dr HM Smith	Mileage			73.72					
204915	Dr HM Smith	Mileage			155.20					
204383	Michael Maloney	Mtg exp - bd		1.00						
204383	Michael Maloney	Mileage		53.35						
204916	George Warren	Mileage						34.92		
		November	35.89	54.35	228.92	41.22	80.03	34.92		66.44

KENERGY CORP.						
RATE CASE 2006-00369						
Account 930.210 - Bd of Dir (Detail of "Other" Column)						
For the year ending December 31, 2005						
Control Number	Vendor Name	Description	Mileage/Tolls Mitchell	Grant		
203253	RC Johnson	Mtg exp - bd				
203253	RC Johnson	Mileage				
203249	Christopher Mitchell	Mileage	30.07			
203251	S Randolph Powell	Mileage				
203608	Visa	Board mtg supplies				
203614	Visa	Board mtg supplies				
203239	Dr HM Smith	Mileage				
203240	Sandra Wood	Mileage				
203359	Sandra Wood	Mileage				
203238	Michael Maloney	Mileage				
		October	30.07		66.48	
204376	Marion Cecil	Mtg exp - bd				
204376	Marion Cecil	Mileage				
204917	Glenn Cox	Mileage				
204374	Dr Royce Dawson	Mtg exp - bd				
204374	Dr Royce Dawson	Mileage				
204381	William Denton	Mileage				
204379	Larry Elder	Mileage				
204380	James N Grant	Mtg exp - bd			1.00	
204380	James N Grant	Mileage			97.49	
204377	RC Johnson	Mtg exp - bd				
204377	RC Johnson	Mileage				
204382	Christopher Mitchell	Mileage	93.12			
204375	S Randolph Powell	Mileage				
204378	William Reid	Mileage				
204994	Visa	Board mtg supplies				
204995	Visa	Board mtg supplies				
204384	Sandra Wood	Mileage				
204385	Dr HM Smith	Mileage				
204915	Dr HM Smith	Mileage				
204383	Michael Maloney	Mtg exp - bd				
204383	Michael Maloney	Mileage				
204916	George Warren	Mileage				
		November	93.12		98.49	

KENERGY CORP.									
RATE CASE 2006-00369									
Account 930.210 - Bd of Dir (Detail of "Other" Column)									
For the year ending December 31, 2005									
Control Number	Vendor Name	Description	Total Other	Mgmt Quarterly	Rural Electric	Strategic Plan Meal	Chamber Banquet	Bd Mtg Supplies	
206718	Visa	Service Award - Powell	100.00						
206236	Visa	Service Award - Cox	150.00						
206238	Visa	Service Award - Powell	400.00						
206641	Visa	Board mtg supplies	50.64					50.64	
206683	Visa	Board mtg supplies	49.21					49.21	
205622	Petty Cash	Board mtg supplies	18.44					18.44	
205607	Photos Forever	Report printing	258.51					258.51	
205807	Dr Royce Dawson	Mtg exp - bd	1.00						
205807	Dr Royce Dawson	Mileage	33.95						
205808	William Denton	Mileage	23.28						
205803	Larry Elder	Mileage	54.32						
205809	James N Grant	Mileage	162.00						
205810	James N Grant	Mtg exp - bd	2.00						
205810	James N Grant	Mileage	130.96						
205805	RC Johnson	Mtg exp - bd	2.00						
205805	RC Johnson	Mileage	69.84						
205801	Christopher Mitchell	Mileage	229.90						
205802	S Randolph Powell	Mileage	182.36						
205804	William Reid	Mileage	41.22						
205911	Glenn Cox	Mileage	247.35						
205814	George Warren	Mileage	69.84						
205813	Dr HM Smith	Mileage	40.74						
205812	Sandra Wood	Mileage	97.00						
205811	Michael Maloney	Mtg exp - bd	1.00						
		December	2,415.56	-	-	-	-	376.80	
			14,409.91	275.00	473.00	462.16	15.00	2,810.05	

KENERGY CORP.												
RATE CASE 2006-00369												
Account 930.210 - Bd of Dir (Detail of "Other" Column)												
For the year ending December 31, 2005												
Control Number	Vendor Name	Description	Postage	Service Award	Gifts	Plaque Bd Chair	Cox	Mileage/Tolls	Emeritus	Elder		
206718	Visa	Service Award - Powell		100.00								
206236	Visa	Service Award - Cox		150.00								
206238	Visa	Service Award - Powell		400.00								
206641	Visa	Board mtg supplies										
206683	Visa	Board mtg supplies										
205622	Petty Cash	Board mtg supplies										
205607	Photos Forever	Report printing										
205807	Dr Royce Dawson	Mtg exp - bd							1.00			
205807	Dr Royce Dawson	Mileage							33.95			
205808	William Denton	Mileage										
205803	Larry Elder	Mileage										54.32
205809	James N Grant	Mileage										
205810	James N Grant	Mtg exp - bd										
205810	James N Grant	Mileage										
205805	RC Johnson	Mtg exp - bd							2.00			
205805	RC Johnson	Mileage							69.84			
205801	Christopher Mitchell	Mileage										
205802	S Randolph Powell	Mileage										
205804	William Reid	Mileage										
205911	Glenn Cox	Mileage							247.35			
205814	George Warren	Mileage										
205813	Dr HM Smith	Mileage										
205812	Sandra Wood	Mileage										
205811	Michael Maloney	Mtg exp - bd										
		December	-	650.00	-	-	247.35	106.79	54.32			
			281.16	650.00	21.20	574.45	2,134.50	1,061.54				359.61

KENERGY CORP.												
RATE CASE 2006-00369												
Account 930.210 - Bd of Dir (Detail of "Other" Column)												
For the year ending December 31, 2005												
Control Number	Vendor Name	Description	Denton	Maloney	Smith	Reid	Wood	Warren	Powell	Mileage/Tolls		
206718	Visa	Service Award - Powell										
206236	Visa	Service Award - Cox										
206238	Visa	Service Award - Powell										
206641	Visa	Board mtg supplies										
206683	Visa	Board mtg supplies										
205622	Petty Cash	Board mtg supplies										
205607	Photos Forever	Report printing										
205807	Dr Royce Dawson	Mtg exp - bd										
205807	Dr Royce Dawson	Mileage										
205808	William Denton	Mileage	23.28									
205803	Larry Elder	Mileage										
205809	James N Grant	Mileage										
205810	James N Grant	Mtg exp - bd										
205810	James N Grant	Mileage										
205805	RC Johnson	Mtg exp - bd										
205805	RC Johnson	Mileage										
205801	Christopher Mitchell	Mileage										
205802	S Randolph Powell	Mileage										182.36
205804	William Reid	Mileage				41.22						
205911	Glenn Cox	Mileage										
205814	George Warren	Mileage						69.84				
205813	Dr HM Smith	Mileage			40.74							
205812	Sandra Wood	Mileage					97.00					
205811	Michael Maloney	Mtg exp - bd		1.00								
		December	23.28	1.00	40.74	41.22	97.00	69.84	182.36			
			206.83	313.15	621.58	192.52	1,124.20	344.80	729.69			

KENERGY CORP.			
RATE CASE 2006-00369			
Account 930.210 - Bd of Dir (Detail of "Other" Column)			
For the year ending December 31, 2005			
Control Number	Vendor Name	Description	Mileage/Tolls Mitchell Grant
206718	Visa	Service Award - Powell	
206236	Visa	Service Award - Cox	
206238	Visa	Service Award - Powell	
206641	Visa	Board mtg supplies	
206683	Visa	Board mtg supplies	
205622	Petty Cash	Board mtg supplies	
205607	Photos Forever	Report printing	
205807	Dr Royce Dawson	Mtg exp - bd	
205807	Dr Royce Dawson	Mileage	
205808	William Denton	Mileage	
205803	Larry Elder	Mileage	
205809	James N Grant	Mileage	162.00
205810	James N Grant	Mtg exp - bd	2.00
205810	James N Grant	Mileage	130.96
205805	RC Johnson	Mtg exp - bd	
205805	RC Johnson	Mileage	
205801	Christopher Mitchell	Mileage	229.90
205802	S Randolph Powell	Mileage	
205804	William Reid	Mileage	
205911	Glenn Cox	Mileage	
205814	George Warren	Mileage	
205813	Dr HM Smith	Mileage	
205812	Sandra Wood	Mileage	
205811	Michael Maloney	Mtg exp - bd	
		December	229.90 294.96
			682.86 1,076.61

KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21

Item 32) 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 32, 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 32.

Response) Item 32, pages 2-6 of 6, 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 10.

Witnesses) Mark Bailey and Steve Thompson

KENERGY CORP.
CASE NO. 2006-00369
ACCOUNT 426 - OTHER INCOME DEDUCTIONS
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No	(a) Item	(b) Total	Reference
1	Donations - 426.100	\$52,091.19	page 4
2	Civic Activities - 426.400	\$ 10,040.00	page 5
3	Political Activities		
4	Other - 426.500	\$ 1,430.55	page 6
5	Total	\$63,561.74	
	Misclassified (see page 5 of 6)	(\$6,070.00)	
	Excluded for rate-making purposes (see Exhibit 5, page 10, line 15)	<u>\$57,491.74</u>	

KENERGY CORP.						
CASE NO. 2006-00369						
ACCOUNT 426.100						
FOR 12 MONTHS ENDED DECEMBER 31, 2005						
CTRL #	VENDOR NAME	DESCRIPTION	CHECK DATE	CHECK #	AMOUNT	
190004	Owensboro Area Museum of Science & History	Contribution	01/07/05	23689	500.00	
190331	Owensboro Museum of Fine Art	Contribution	01/14/05	23860	500.00	
190105	Riverpark Center	Contribution	01/14/05	23874	500.00	
190670	Henderson Lions Club	Contribution	01/28/05	24116	150.00	
					1,650.00	Jan
191459	American Red Cross	Contribution	02/11/05	24383	300.00	
191432	Henderson Co FFA	Contribution	02/11/05	24426	20.00	
191298	Wintercare Energy Fund	Matching consumer contributions	02/11/05	24508	348.62	
191478	Ohio County Senior Services	Contribution	02/14/05	24511	250.00	
191608	Alzheimer's Association	Contribution	02/18/05	24522	50.00	
192043	Disciples Response Fund	Contr in memory - T M Thompson	02/25/05	24692	50.00	
191733	Kentucky Wesleyan College	Contribution	02/25/05	24761	250.00	
					1,268.62	Feb
193494	Leadership McLean County	Contribution	04/08/05	25736	500.00	
192472	Junior Achievement	Contribution	03/11/05	25098	2,500.00	
192362	Wintercare Energy Fund	Matching consumer contributions	03/11/05	25179	194.11	
192786	Henderson Area Arts Alliance	Contribution	03/18/05	25231	1,000.00	
192785	McLean Co History & Geneology Museum	Contribution	03/18/05	25260	1,000.00	
193164	Hopkins Co Project Graduation	Contribution	03/25/05	25459	100.00	
192981	United Way of Henderson	1st qtr company contributions	03/25/05	25511	1,739.94	
192983	United Way of Owensboro	1st qtr company contributions	03/25/05	25512	3,810.60	
193436	Church of Christ Building Fund	Contr in memory - Glenn Lewis	04/01/05	25564	50.00	
193407	Western KY Botanical Garden	Contribution	04/01/05	25647	100.00	
					10,994.65	Mar
194680		Contribution	05/06/05	26453	200.00	
194730	Wintercare Energy Fund	Matching consumer contributions	05/06/05	26469	155.78	
193596	Downtown Morganfield	Contribution	04/08/05	25691	500.00	
193637	Wintercare Energy Fund	Matching consumer contributions	04/08/05	25800	343.05	
193756	Hospice Association	Contribution	04/15/05	25878	50.00	
194039	HL Neblett Community Center	Contribution	04/22/05	26005	500.00	
194476	Apollo High School Project Graduation	Contribution	04/29/05	26109	100.00	
					1,848.83	April
194769	Beech Grove Fire Dept	Contr in memory - Wavie Bartley	05/06/05	26335	100.00	
194805	CFC System Integrity Fund	Contribution	05/06/05	26348	1,500.00	
194811	Wendell Foster Center	Contribution	05/06/05	26464	500.00	
195921	Western KY Botanical Garden	Contribution	05/31/05	27034	400.00	
196053	Wintercare Energy Fund	Matching consumer contributions	06/03/05	27162	234.51	
					2,734.51	May
196664	St. Agnes Catholic Church	Contr in memory - Helen Hisch	06/17/05	27493	50.00	
197398	United Way of Henderson	2nd qtr company contributions	07/01/05	27899	1,851.71	
197400	United Way of Owensboro	2nd qtr company contributions	07/01/05	27900	4,123.86	
					6,025.57	June
197702	Wintercare Energy Fund	Matching consumer contributions	07/08/05	28075	101.42	
198625	Dixie Methodist Church	Contr in memory - Freeda Powell	07/29/05	28448	\$ 50.00	
					\$ 151.42	July

KENERGY CORP.
CASE NO. 2006-00369
ACCOUNT 426.100
FOR 12 MONTHS ENDED DECEMBER 31, 2005

CTRL #	VENDOR NAME	DESCRIPTION	CHECK DATE	CHECK #	AMOUNT	
199961	Shawnee Trails Council	Contribution	08/26/05	29331	500.00	
199801	Wintercare Energy Fund	Matching consumer contributions	08/26/05	29391	156.20	
					656.20	Aug
202928	KAEC	Leadership KY contribution	10/21/05	31884	500.00	
202936	Madisonville Baptist Church	Contribution	10/07/05	31621	50.00	
202166	United Way of Henderson	3rd qtr company contribution	09/23/05	31141	1,587.18	
202168	United Way of Owensboro	3rd qtr company contribution	09/23/05	31142	3,488.92	
201872	Wintercare Energy Fund	Matching consumer contributions	09/23/05	31172	184.73	
202682	Habitat For Humanity	Contribution	09/30/05	31314	500.00	
					6,310.83	Sept
203193	Immanuel Baptist Church	Contr in memory - O.F. Bumgardner	10/14/05	31757	50.00	
203398	Wintercare Energy Fund	Matching consumer contributions	10/21/05	31960	174.81	
203554	The Foundation for Health Inc	Contribution	10/25/05	31970	500.00	
203603	The Foundation for Health Inc	Contribution	10/28/05	32048	250.00	
203602	Owensboro Symphony Orchestra	Contribution	10/28/05	32145	500.00	
					1,474.81	Oct
204338	Brescia University	Contribution	11/11/05	32397	1,000.00	
204503	Caldwell County 4-H	Contribution	11/11/05	32403	350.00	
204504	Crittenden County 4-H	Contribution	11/11/05	32413	350.00	
204505	Daviess County 4-H	Contribution	11/11/05	32415	350.00	
204342	Girl Scouts of Kentuckiana	Contribution	11/11/05	32431	500.00	
204451	Glema Mahr Center for the Arts	Contribution	11/11/05	32434	250.00	
204506	Hancock County 4-H	Contribution	11/11/05	32438	350.00	
204341	Henderson Community College	Contribution	11/11/05	32445	1,000.00	
204507	Henderson County 4-H	Contribution	11/11/05	32447	350.00	
204508	Hopkins County 4-H	Contribution	11/11/05	32452	350.00	
204337	Kentucky Wesleyan College	Contribution	11/11/05	32461	1,000.00	
204509	Lyon County 4-H	Contribution	11/11/05	32469	350.00	
204340	Madisonville Community College	Contribution	11/11/05	32470	1,000.00	
204510	McLean County 4-H	Contribution	11/11/05	32481	350.00	
204511	Ohio County 4-H	Contribution	11/11/05	32494	350.00	
204339	Owensboro Community College	Contribution	11/11/05	32496	1,000.00	
204512	Union County 4-H	Contribution	11/11/05	32545	350.00	
204513	Webster County 4-H	Contribution	11/11/05	32553	350.00	
205017	Wintercare Energy Fund	Matching consumer contributions	11/23/05	32952	395.50	
					9,995.50	Nov
205547	NRECA Int'l Found. Philippines Project	Contribution	12/09/05	33173	2,500.00	
205528	Union County High School	Contribution	12/09/05	33221	100.00	
206065	Salvation Army	Contribution	12/21/05	33357	50.00	
205910	Wintercare Energy Fund	Matching consumer contributions	12/22/05	33471	306.80	
206509	United Way of Henderson	4th qtr company contribution	12/30/05	33693	1,851.71	
206511	United Way of Owensboro	4th qtr company contribution	12/30/05	33694	4,071.74	
206574	W KY Audubon Agritourism Inc	Contribution	12/30/05	33697	100.00	
					8,980.25	Dec
					52,091.19	

KENERGY CORP.						
CASE NO. 2006-00369						
ACCOUNT 426.400						
FOR 12 MONTHS ENDED DECEMBER 31, 2005						
CONTROL NUMBER	VENDOR NAME	DESCRIPTION	CHECK DATE	CK #	AMOUNT	
191081	Henderson Country Club	Dues - M Bailey	02/04/05	24294	200.00	
190257	Campbell Club	Dues - D Stanley	01/14/05	23770	55.00	
190122	Henderson Country Club	Dues - M Bailey	01/14/05	23815	200.00	
					455.00	Jan
192099	Owensboro Civitan Club	Dues - D McDaniel	03/04/05	24971	60.00	
191412	Owensboro Country Club	Dues - D Stanley	02/11/05	24461	195.00	
191762	Campbell Club	Dues - D Stanley	02/25/05	24671	55.00	
					310.00	Feb
193474	Henderson Country Club	Dues - M Bailey	04/08/05	25719	200.00	
192466	Henderson Country Club	Dues - M Bailey	03/11/05	25090	200.00	
192358	Henderson Co Lions Club	Dues - R Hallmark	03/11/05	25091	60.00	
192714	Campbell Club	Dues - D Stanley	03/18/05	25201	55.00	
192669	Owensboro Country Club	Dues - D Stanley	03/18/05	25267	195.00	
					710.00	Mar
193884	Owensboro Country Club	Dues - D Stanley	04/15/05	25903	195.00	Apr
194830	Henderson Country Club	Dues - M Bailey	05/13/05	26535	310.00	May
196286	Henderson Country Club	Dues - M Bailey	06/10/05	27250	210.00	June
198751	Henderson Rotary Club	Dues - M Bailey	08/05/05	28736	140.00	
'866	Henderson Country Club	Dues - M Bailey	07/15/05	28147	210.00	
					350.00	July
199098	Henderson Country Club	Dues - M Bailey	08/12/05	28899	210.00	Aug
200935	Henderson Country Club	Dues - M Bailey	09/09/05	29884	210.00	Sept
204179	Henderson Country Club	Dues - M Bailey	11/04/05	32290	210.00	
203185	Henderson Country Club	Dues - M Bailey	10/14/05	31751	410.00	
203186	Henderson Rotary Club	Dues - M Bailey	10/14/05	31752	30.00	
203326	Noon Optimists Club	Dues - D Hamilton	10/21/05	31907	70.00	
					720.00	Oct
205447	Henderson Country Club	Dues - M Bailey	12/09/05	33148	230.00	
205112	Henderson Co Lions Club	Dues - R Hallmark	11/23/05	32862	60.00	
					290.00	Nov
					3,970.00	
	Misclassified Expenses Charged to 426.400	Annual Chamber of Commerce Dues			3,715.00	
		Professional Dues			1,075.00	
		Services/Subscriptions for Attorney			620.00	
		Homebuilders Assoc Membership Fees			660.00	
					6,070.00	
					10,040.00	

KENERGY CORP.

CASE NO. 2006-00369

ACCOUNT 426.500

FOR 12 MONTHS ENDED DECEMBER 31, 2005

CTL #	VENDOR NAME	DESCRIPTION	CHECK DATE	CK #	AMOUNT	
192003	VISA	NRECA Annual Meeting - Mullican Spouse	02/25/05	24819	510.30	Feb
192693	United Way of Henderson County	Awards Dinner - Susie Bailey	03/18/05	25299	\$ 16.00	
192990	VISA	NRECA Annual Mtg - Spouse Expense	03/25/05	25471	\$ 417.20	
192994	VISA	NRECA Annual Mtg - Mullican spouse	03/25/05	25471	\$ 251.89	
					\$ 685.09	Mar
205149	VISA	KAEC Annual Meeting - Spouse Expense	11/23/05	32924	\$ 190.16	Nov
					\$ 1,385.55	

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22

Item 33) Provide the name and personal mailing address of each member of Kenergy's board of 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.

Response) Item 33, page 2 of 2, contains the above referenced information.

Witness) Mark Bailey

KENERGY CORP.
CASE NO. 2006-00369
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006

BOARD OF DIRECTORS

Sandra Wood
2500 KY 85 E
Island, KY 42350

William H. Reid, Secretary-Treasurer
4818 Highway 144
Owensboro, KY 42303

Christopher Mitchell, Vice Chairman
11940 State Route 270W
Clay, KY 42404

Glenn E. Cox
396 Mill Bluff Road
Fredonia, KY 42411

William Denton*
12633 Highway 351
Henderson, KY 42420

Larry Elder*
2245 Hayden Bridge Road
Owensboro, KY 42301

S. Randolph Powell
8260 Whitelick Road
Corydon, KY 42406

George Warren
4771 Millers Mill Road
Owensboro, KY 42303

Jim Grant, Chairman
110 Overlook Drive
Hawesville, KY 42348

Mike Maloney
6617 Waterford Place
Owensboro, KY 42301

Dr. H. M. Smith
405 Robinson Road
Morganfield, KY 42437

***Serves on Big Rivers Electric Corporation Board of Directors.**

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22

Item 34) 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 31, pages 15–88 of 88, 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 32 under Account 426.500.

Witnesses) Mark Bailey and Steve Thompson

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
12
13
14
15
16
17
18
19
20
21

Item 35) Provide a detailed analysis of expenses incurred during the test year for professional services, as shown in Format 35. 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 35, pages 2–8 of 8, contain the above referenced information.

Witness) Steve Thompson

KENERGY CORP.
CASE NO. 2006-00369
PROFESSIONAL SERVICES
FOR 12 MONTHS ENDED DECEMBER 31, 2005

Line No	(a) Item	(b) 2004-00446 Rate Case	(c) Internal Auditing	(d) Employee Estate Planning	(e) Attorney Insurance	(f) Annual Audits	(g) General Legal	(h) Wage & Hour Law Study	(i) Other	(j) Total
1	Legal	\$ 13,400.97					\$ 37,976.79		\$ 9,416.60	\$ 60,794.36
2	Engineering									\$ -
3	Accounting		\$ 21,108.60			\$ 34,763.72				\$ 55,872.32
4	Other	\$ 4,950.00		\$ 2,274.49	\$ 11,634.74			\$ 2,100.00	\$ 558.00	\$ 21,517.23
5	Total	\$ 18,350.97	\$ 21,108.60	\$ 2,274.49	\$ 11,634.74	\$ 34,763.72	\$ 37,976.79	\$ 2,100.00	\$ 9,974.60	\$ 138,183.91

Item 35
Page 2 of 8

928,000 Legal \$ 787.50 pg 7
928,100 Legal \$ 12,613.47 pg 8
928,100 Rate Design \$ 4,950.00 pg 8
\$ 18,350.97

(1) 923,000 pg 4
(1) 926,000 pg 6
(1) 923,000 pg 4
(1) 923,000 pg 4
(1) 923,000 pg 4
(1) 923,000 pg 4
(1) 923,000 pg 4

\$ 558.00 923 General Services - pg 4
\$ 4,851.60 923.220 Class A Dir Serve - pg 5
\$ 4,565.00 928,000 - pg 7
\$ 9,974.60

(1) These items excluded for rate-making purposes.
See Exhibit 5, page 10, lines 28-33.

KENERGY CORP.												
CASE NO. 2006-00369												
ACCOUNT 923 - OUTSIDE SERVICES												
FOR 12 MONTHS ENDED DECEMBER 31, 2005												
Control Number	Vendor Name	Description	Date Paid	Check Number	Dollar Amount	Annual Audits	Internal Auditing	General Legal	Wage & Hour Law Study	Attorney Insurance	Other	
191007	NRECA	Subscription - Rural Elec - Atty	02/04/05	24324	\$ 43.00						43.00	
190266	Dorsey, King, Gray, Norment & Hoppgood	Legal - General (Reversed)	01/14/05	23793	\$ (1,860.39)			(1,860.39)				
190258	Dorsey, King, Gray, Norment & Hoppgood	Legal - General	02/18/05	24547	\$ 1,753.11			1,753.11				
					\$ (64.28)	Jan	\$ -	\$ (107.28)	\$ -	\$ -	\$ 43.00	
191421	Gregg Jarboe	Wage and Hour Law Study	02/11/05	24431	\$ 2,100.00				2,100.00			
192008	NRECA	Attorney Insurance	02/25/05	24792	\$ 1,157.35					1,157.35		
190882	NRECA	Attorney Insurance	02/04/05	24325	\$ 1,157.35					1,157.35		
192419	Dorsey, King, Gray, Norment & Hoppgood	Legal - General	03/11/05	25069	\$ 2,565.61			2,565.61				
					\$ 6,980.31	Feb	\$ -	\$ 2,565.61	\$ 2,100.00	\$ 2,314.70	\$ -	
192544	Neel & Company LLP	Inventory/Transp/Purchasing Audit	03/11/05	25121	\$ 8,745.00		8,745.00					
192369	Riney, Hancock & Co	Annual Audit	03/11/05	25144	\$ 19,747.50							
193140	NRECA	Attorney Insurance	03/25/05	25442	\$ 1,157.35					1,157.35		
193757	Dorsey, King, Gray, Norment & Hoppgood	Legal - General	04/15/05	25848	\$ 2,336.99			2,336.99				
	Henderson Chamber of Commerce	Reimburse Training Expense	03/25/05		\$ (1,470.00)						(1,470.00)	
					\$ 30,516.84	Mar	\$ 19,747.50	\$ 8,745.00	\$ -	\$ 1,157.35	\$ (1,470.00)	
194190	NRECA	Attorney Insurance	04/29/05	26237	\$ 542.77					542.77		
					\$ 542.77	Apr	\$ -	\$ -	\$ -	\$ 542.77	\$ -	
194952	Fine & Hatfield	HR Consulting	05/13/05	26522	\$ 35.00						35.00	
195041	NRECA	Attorney Insurance	05/13/05	26565	\$ 952.49					952.49		
195052	Riney, Hancock & Co	Annual Audit	05/13/05	26585	\$ 1,450.00							
195052	Riney, Hancock & Co	Single Audit	05/13/05	26585	\$ 2,500.00							
195390	Dorsey, King, Gray, Norment & Hoppgood	Legal - General	05/27/05	26831	\$ 3,312.50			3,312.50				
196524	Dorsey, King, Gray, Norment & Hoppgood	Legal - General	06/17/05	27405	\$ 2,250.00			2,250.00				
					\$ 10,499.99	May	\$ 3,950.00	\$ 5,562.50	\$ -	\$ 952.49	\$ 35.00	
196336	NRECA	Attorney Insurance	06/10/05	27292	\$ 952.49					952.49		
196368	Riney, Hancock & Co	RUS Field Auditor Discussion	06/10/05	37316	\$ 1,268.00				1,268.00			
					\$ 2,220.49	June	\$ -	\$ -	\$ -	\$ 952.49	\$ -	
198018	NRECA	Attorney Insurance	07/15/05	28182	\$ 952.49					952.49		
198104	Dorsey, King, Gray, Norment & Hoppgood	Legal - General	07/22/05	28282	\$ 3,093.75			3,093.75				
199237	Dorsey, King, Gray, Norment & Hoppgood	Legal - General	08/12/05	28879	\$ 2,104.22			2,104.22				
					\$ 6,150.46	July	\$ -	\$ 5,197.97	\$ -	\$ 952.49	\$ -	
198882	NRECA	Attorney Insurance	08/05/05	28770	\$ 952.49					952.49		
201651	Dorsey, King, Gray, Norment & Hoppgood	Legal - General	09/16/05	30296	\$ 2,538.35			2,538.35				
					\$ 3,490.84	Aug	\$ -	\$ 2,538.35	\$ -	\$ 952.49	\$ -	
202943	Riney, Hancock & Co	Audit Savings/Retirement Plan	10/07/05	31649	\$ 5,935.64				5,935.64			
202945	Affirmative Action Plan USA	Affirm Action Plan	10/07/05	31537	\$ 1,950.00						1,950.00	
201224	NRECA	Attorney Insurance	09/19/05	30559	\$ 952.49					952.49		
203141	Dorsey, King, Gray, Norment & Hoppgood	Legal - General	10/14/05	31731	\$ 4,406.25			4,406.25				
					\$ 13,244.38	Sept	\$ 5,935.64	\$ 4,406.25	\$ -	\$ 952.49	\$ 1,950.00	

KENERGY CORP.												
CASE NO. 2006-00369												
ACCOUNT 923 - OUTSIDE SERVICES												
FOR 12 MONTHS ENDED DECEMBER 31, 2005												
Control Number	Vendor Name	Description	Date Paid	Check Number	Dollar Amount	Annual Audits	Internal Auditing	General Legal	Wage & Hour Law Study	Attorney Insurance	Other	
204072	Neel & Company LLP	Internal Audit	11/04/05	32327	\$ 12,363.60		12,363.60					
203516	NRECA	Attorney Insurance	10/21/05	31905	\$ 952.49					952.49		
204227	Dorsey, King, Gray, Norment & Hopgood	Legal - General	11/04/05	32270	\$ 5,398.58			5,398.58				
					\$ 18,714.67		\$ 12,363.60	\$ 5,398.58	\$ -	\$ 952.49	\$ -	
204897	NRECA	Attorney Insurance	11/18/05	32717	\$ 952.49					952.49		
					\$ 952.49		\$ -	\$ -	\$ -	\$ 952.49	\$ -	
205815	Dorsey, King, Gray, Norment & Hopgood	Legal - General	12/16/05	33268	\$ 6,070.37			6,070.37				
205857	NRECA	Attorney Insurance	12/16/05	33311	\$ 952.49					952.49		
206984	Dorsey, King, Gray, Norment & Hopgood	Legal - General	01/13/06	33874	\$ 4,007.45			4,007.45				
207304	Riney, Hancock & Co.	RUS Revision Review	01/27/06	34244	\$ 3,862.58							
					\$ 14,892.89		\$ 3,862.58	\$ 10,077.82	\$ -	\$ 952.49	\$ -	
					\$ 108,141.85		21,108.60	37,976.79	2,100.00	11,634.74	558.00	
						34,753.72						

KENERGY CORP.					
CASE NO. 2006-00369					
ACCOUNT 923.220 - DIRECT OUTSIDE SERVICES - CLASS A					
FOR 12 MONTHS ENDED DECEMBER 31, 2005					
Control Number	Vendor Name	Description	Date Paid	Check Number	Dollar Amount
190266	Dorsey, King, Gray, Norment & Hopgood	Legal - Alcan/Century	01/14/05	23793	\$ (1,109.53)
					\$ (1,109.53) Jan
201651	Dorsey, King, Gray, Norment & Hopgood	Legal - Alcan	09/16/05	30296	\$ 843.75 Aug
203141	Dorsey, King, Gray, Norment & Hopgood	Legal - Alcan/Century	10/14/05	31731	\$ 517.38
					\$ 517.38 Sept
204227	Dorsey, King, Gray, Norment & Hopgood	Legal - Alcan/Century	11/04/05	32270	\$ 750.00
					\$ 750.00 Oct
205815	Dorsey, King, Gray, Norment & Hopgood	Legal - Alcan/Century	12/16/05	33268	\$ 312.50
206984	Dorsey, King, Gray, Norment & Hopgood	Legal - Alcan/Century	01/13/06	33874	\$ 3,537.50
					\$ 3,850.00 Dec
					\$ 4,851.60

KENERGY CORP.					
CASE NO. 2006-00369					
ACCOUNT 926.000 - OUTSIDE SERVICES - GENERAL					
FOR 12 MONTHS ENDED DECEMBER 31, 2005					
Control Number	Vendor Name	Description	Date Paid	Check Number	Dollar Amount
198104	Dorsey, King, Gray, Norment & Hopgood	Employee Estate Planning	07/22/05	28282	\$ 2,274.49
					\$ 2,274.49

KENERGY CORP.

CASE NO. 2006-00369

Account 928.000 - REGULATORY COMMISSION EXPENSE

FOR 12 MONTHS ENDED DECEMBER 31, 2005

Control Number	Vendor Name	Description	Date Paid	Check Number	Dollar Amount	
191495	Federal Express Corporation	Postage - Metering Tariff	2/18/05	24556	\$ 12.48	Feb
193757	Dorsey, King, Gray, Norment & Hopgood	Legal - NET Metering Tariff	4/15/05	25848	\$ 1,559.28	March
198104	Dorsey, King, Gray, Norment & Hopgood	Rate Case 2004-000446 Legal	7/22/05	28282	\$ 787.50	
198104	Dorsey, King, Gray, Norment & Hopgood	PSC Case 2005-00090 Legal	7/22/05	28282	\$ 2,993.24	
					\$ 3,780.74	July
					\$ 5,352.50	
				per above	\$ 787.50	
				remaining dollars	\$ 4,565.00	
				Total Per Above	\$ 5,352.50	

**KENERGY CORP.
 RESPONSE TO THE COMMISSION'S
 FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22

- Item 36)** Provide the following information concerning the costs for the preparation of this case:
- a. A detailed schedule of costs incurred to date. Include the date of the transaction, check 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.
 - b. An itemized estimate of the total cost to be incurred, detailed explanation of how the estimate was determined, and all supporting work papers and calculations.
 - c. Monthly updates of the actual costs incurred during the course of this proceeding, in the manner prescribed above.

Response 36a) Item 36, pages 2–10 of 10, contain the information referenced in 36a.

Response 36b) The cost of Case No. 2004-00446 was utilized to estimate the cost of this proceeding.

	Thru <u>7/31/06</u>	8/1/06 <u>thru completion</u>	Estimated <u>Total</u>
JDG Consulting LLC	\$ 14,414	\$ 7,645	\$ 22,059
Dorsey, King, Gray, Norment & Hopgood (legal)	791	17,916	18,707
Legal Advertising/Notices/Other	<u>0</u>	<u>14,687</u>	<u>14,687</u>
	<u>\$ 15,205</u>	<u>\$ 40,248</u>	<u>\$ 55,453</u>

Response 36c) Updates will be forwarded monthly.

Witness) Steve Thompson

KENERGY CORP.

CASE NO. 2006-00369
THROUGH JULY 2006

Line No	Control Number	Vendor Name	Description	Date Paid	Check Number	Dollar Amount	Legal	Rate Design	Advertising	Acctng	Other
1	209135	JDG Consulting	Rate Design	3/17/06	35184	87.50	-	87.50	-	-	-
2						87.50		87.50			
3											
4	211016	JDG Consulting	Rate Design	5/5/06	36202	3,587.50		3,587.50			
5	210134	JDG Consulting	Rate Design	4/7/06	35639	525.00		525.00			
6						4,112.50	-	4,112.50	-	-	-
7											
8	212492	JDG Consulting	Rate Design	6/9/06	37036	4,015.00		4,015.00			
10						4,015.00	-	4,015.00	-	-	-
11											
12	213935	JDG Consulting	Rate Design	7/14/06	37925	4,974.41		4,974.41			
13	214987	JDG Consulting	Rate Design	8/4/06	38471	1,225.00		1,225.00			
14	215205	Dorsey, King et al	Legal Expense	8/11/06	38563	791.25	791.25				
15						6,990.66	791.25	6,199.41			
16											
17						15,205.66	791.25	14,414.41			

JDG Consulting, LLC

P.O Box 88039
Dunwoody, Georgia 30356
770-392-9971

Kenergy Corp
Attn: Steve Thompson
3111 Fairview Dr.
Owensboro, KY 42303

Remit to:
JDG Consulting, LLC
P.O. Box 88039
Dunwoody, Ga. 30356

Invoice Date: March 1, 2006
Project Number: 09-065-005
Invoice Number: 1

Service Period: 2/1/2006 through 2/28/2006

2006 Cost of Service & Retail Rate Case:

Labor	\$	87.50	C
Subsistance	\$	-	
Transportation	\$	-	
Shipping	\$	-	
Total	\$	87.50	FAH

PAYMENT DUE UPON RECEIPT OF INVOICE

THANK YOU

oh
New Account
978,200 ?
E008

2

VOID

JDG Consulting, LLC

P.O Box 88039
Dunwoody, Georgia 30356
770-392-9971

Kenergy Corp
Attn: Steve Thompson
3111 Fairview Dr.
Owensboro, KY 42303

Remit to:
JDG Consulting, LLC
P.O. Box 88039
Dunwoody, Ga. 30356

Invoice Date: May 1, 2006
Project Number: 09-065-005
Invoice Number: 3

Service Period: 4/1/2006 through 4/30/2006

2006 Cost of Service & Retail Rate Case:

Labor	\$	3,587.50
Subsistance	\$	-
Transportation	\$	-
Shipping	\$	-
Total	\$	3,587.50



PAYMENT DUE UPON RECEIPT OF INVOICE

THANK YOU

JDG Consulting, LLC

P.O Box 88039
Dunwoody, Georgia 30356
770-392-9971

Kenergy Corp
Attn: Steve Thompson
3111 Fairview Dr.
Owensboro, KY 42303

Remit to:
JDG Consulting, LLC
P.O. Box 88039
Dunwoody, Ga. 30356

Invoice Date: April 1, 2006
Project Number: 09-065-005
Invoice Number: 2

Service Period: 3/1/2006 through 3/31/2006

2006 Cost of Service & Retail Rate Case:

Labor	\$	525.00	<i>C</i>
Subsistance	\$	-	
Transportation	\$	-	
Shipping	\$	-	
Total	\$	525.00	<i>FW</i>

JB 2006 rate case

PAYMENT DUE UPON RECEIPT OF INVOICE

THANK YOU

*928.2
E008*

VOUCHERED

JDG Consulting, LLC

P.O Box 88039
Dunwoody, Georgia 30356
770-392-9971

Kenergy Corp
Attn: Steve Thompson
3111 Fairview Dr.
Owensboro, KY 42303

Remit to:
JDG Consulting, LLC
P.O. Box 88039
Dunwoody, Ga. 30356

Invoice Date: June 1, 2006
Project Number: 09-065-005
Invoice Number: 4

Service Period: 5/1/2006 through 5/31/2006

2006 Cost of Service & Retail Rate Case:

Labor	\$	4,015.00
Subsistance	\$	-
Transportation	\$	-
Shipping	\$	-
Total	\$	4,015.00

928.2 E008

[Handwritten signatures]

PAYMENT DUE UPON RECEIPT OF INVOICE

THANK YOU

10303901



Welsh Group, LLC

Depreciation, Regulatory and Asset Accounting

1171 Taji Court, Suite 300, Herndon, Virginia 20170-2335

703-450-0845 Fax: 703-450-7844 Email: www.welshgroup.com

30-Jun-06

INVOICE

Tx ID 51-0494995

Kenergy Corporation
Attn: Steve Thompson
3111 Fairview Drive
Owensboro, KY 42302

P.O. Number	Invoice #	Terms	Vendor #
	KC-01-06	Net 30 Days	
Description			Amount
2006 Depreciation Study for Kenergy Corporation			
A	Preparation of Depreciation Study		\$12,710.00 C
B	Preparation of Supporting Testimony		\$2,000.00 C
C	Reimbursable Travel Expenses		\$1,090.00 C
D	Study Discount (per September 2, 2005 Engagement Letter quote)		(\$5,000.00) C
		923 - E007	8,800
		928 - E008 -	2,000.00
	Total Due		\$10,800.00
	Total Paid		
	Balance Due		\$10,800.00

*No P.O. required.
See attached contract -*

JDG Consulting, LLC

P.O Box 88039
Dunwoody, Georgia 30356
770-392-9971

Kenergy Corp
Attn: Steve Thompson
3111 Fairview Dr.
Owensboro, KY 42303

Remit to:
JDG Consulting, LLC
P.O. Box 88039
Dunwoody, Ga. 30356

Invoice Date: July 1, 2006
Project Number: 09-065-005
Invoice Number: 5

Service Period: 6/1/2006 through 6/30/2006

2006 Cost of Service & Retail Rate Case:

Labor	\$	3,905.00	C
Subsistance	\$	116.77	E
Transportation	\$	952.64	C
Shipping	\$	-	
Total	\$	4,974.41	JSP

928.2 E008



PAYMENT DUE UPON RECEIPT OF INVOICE

THANK YOU

10/15/06

JDG Consulting, LLC

P.O Box 88039
Dunwoody, Georgia 30356
770-392-9971

Kenergy Corp
Attn: Steve Thompson
3111 Fairview Dr.
Owensboro, KY 42303

Remit to:
JDG Consulting, LLC
P.O. Box 88039
Dunwoody, Ga. 30356

Invoice Date: August 1, 2006
Project Number: 09-065-005
Invoice Number: 6

Service Period: 7/1/2006 through 7/31/2006

2006 Cost of Service & Retail Rate Case:

Labor	\$	1,225.00
Subsistance	\$	-
Transportation	\$	-
Shipping	\$	-
Total	\$	1,225.00

Card No. 7006 - 00369

928.2 E008

VOUCHERED
[Signature]

PAYMENT DUE UPON RECEIPT OF INVOICE

THANK YOU

DORSEY, KING, GRAY, & NORMENT & HOPGOOD
ATTORNEYS-AT-LAW
318 SECOND STREET
HENDERSON, KENTUCKY 42420

I.D. No. 610462803

Re: 2006 Rate Case

TO FEE: For services rendered during July 2006 as follows:

		<u>HOURS</u>
<u>2006</u>		
7/5	obtaining certificate of existence from Kentucky Secretary of State's office;	.25 C
7/10	Receipt and review of Jack Gaines material;	1.50
7/12	Meeting at headquarters to discuss Mr. Gaines' cost of service study and proposals;	3.25
7/19	Receipt and review of e-mail from Steve Thompson re: board resolution; draft and e-mail resolution;	.75
7/20	Receipt and review of board material;	.50
	FEE in full for above services (6.25 hours @ \$125.00)	\$781.25
	<u>EXPENSES</u>	
	Kentucky State Treasurer	10.00
	TOTAL FEE AND EXPENSES	<u>\$791.25</u> C

Approval for payment
per T Zuber
8/9/06
928.2
E008

VOUCHERED

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21

Item 37) 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 12/31/05 (\$27,325,000) represents the total of the Rural Utilities Service (RUS) Treasury rate loan designated "C44". These funds represent items to be constructed in the 2004-2007 construction work plan, approved by the PSC in Case No. 2004-00416.

The estimated dates for draw downs of the funds are:	January, 2006	-	\$ 4,000,000
	June, 2006	-	4,000,000
	November, 2006	-	4,500,000
	2007 – 2008	-	<u>14,825,000</u>
			<u>\$27,325,000</u>

Witness) Steve Thompson

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21

Item 38) Provide a list of depreciation expenses using Format 38.

Response) Item 38, pages 2-3 of 3, contain the above referenced information.

Witness) Steve Thompson

Kenergy Corp.
Case No. 2006-00369
Depreciation Expenses

Account Number	Item	(End of Test Year) Plant Account Balance	Depreciation Rate	Annual Depreciation
	<u>Transmission Plant:</u>			
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			
	<u>Distribution Plant:</u>			
360.0	Land and Land Rights	813,700		
361.0	Structures and Improvements			
362.0	Station Equipment	24,207,083	*various	703,824.31
363.0	Storage Battery Equipment			
364.0	Poles, Towers, and Fixtures	55,689,068	3.10%	1,681,329.26
365.0	Overhead Conductors and Devices	43,909,211	3.10%	1,341,071.51
366.0	Underground Conduit	14,166	3.10%	439.20
367.0	Underground Conductors and Devices	9,815,435	3.10%	289,497.16
369.0	Services	15,752,111	3.10%	473,577.39
370.0	Meters	4,651,074	3.10%	143,138.71
371.0	Installations on Customer Premises	2,796,078	3.10%	85,239.67

* Depreciate Rates for Account 362

3.10%
6.75%
3.10%
6.75%

Kenergy Corp.

Case No. 2006-00369

Depreciation Expenses

Account Number	Item	(End of Test Year) Plant Account Balance	Depreciation Rate	Annual Depreciation
372.0	Leased Property on Customer Premises			
373.0	Street Lighting and Signal Systems	550,896	3.10%	\$ 16,393
	<u>General Plant:</u>			
389.0	Land and Land Rights	469,363		
390.0	Structures and Improvements	7,023,045	2.00%	\$ 135,608
391.0	Office Furniture and Equipment	1,480,980	20.00% 6.00%	\$ 97,214
392.0	Transportation Equipment	7,585,170	15.60%	\$ 642,987
393.0	Stores Equipment	198,125	4.80%	\$ 7,881
394.0	Tools, Shop, and Garage Equipment	1,046,870	4.80%	\$ 44,187
395.0	Laboratory Equipment	707,396	4.80%	\$ 26,064
396.0	Power Operated Equipment	1,003,485	10.00% 13.50%	\$ 52,919
397.0	Communication Equipment	1,577,236	6.50%	\$ 75,723
398.0	Miscellaneous Equipment	593,735	4.80%	\$ 24,956

KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006

CASE NO. 2006-00369

1

2 **Item 39)** Are the depreciation rates reflected in this filing identical to those most recently
3 approved by the 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)** The depreciation study is contained in Exhibit 13 of the application.

10

Witness) Steve Thompson

12

13

14

15

16

17

18

19

20

21

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21

Item 40) Provide information for plotting the depreciation guideline curves in accordance with REA Bulletin 183-1, as shown in Format 40.

Response) Item 40, page 2 of 2, contains the above referenced information.

Witness) Steve Thompson

KENERGY CORP.
CASE NO. 2006-00369

DATA FOR DEPRECIATION GUIDELINE CURVE
RUS BULLETIN 183-1

Test Year Ended	Distribution Plant In Service (a)	Accumulated Provision for Depreciation Distribution Plant (b)	Reserve Ratio (c)=(b)-(a)	Ratio of Current Distribution Plant to Distribution Plant Ten Years Prior (d)	
2005	184,488,848	34,907,470	18.92	2005	1.91
2004	176,486,682	31,656,441	17.94	2004	1.91
2003	168,756,351	29,321,400	17.38	2003	1.90
2002	160,135,764	26,520,443	16.56	2002	1.88
2001	149,359,181	24,397,335	16.34	2001	1.83
2000	137,793,517	22,307,413	16.19		
1999	126,506,921	21,099,380	16.68		
1998	117,083,142	20,649,046	17.64		
1997	109,087,984	19,937,409	18.28		
1996	103,238,691	18,517,142	17.94		
1995	96,605,709	17,281,010	17.89		
1994	92,423,511	16,251,400	17.58		
1993	88,720,461	15,188,187	17.12		
1992	85,295,444	14,410,430	16.89		
1991	81,596,442	13,894,007	17.03		

Note: Amounts prior to 1999 represent the sum of the former Green River Electric Corp. & Henderson Union Electric Cooperative.

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21

Item 41) For each charitable and political contribution (in cash or services), provide the amount, recipient, and specific account charged.

Response) See Item 32, pages 3-6 of 6, for the above referenced information.

Witnesses) Mark Bailey and Steve Thompson

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
12
13
14
15
16
17
18
19
20
21

Item 42) Describe Kenergy's lobbying activities and provide a schedule showing the name, salary, and affiliation 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. If any amounts are allocated, show a calculation of the factor used to allocate each amount.

Response) None.

Witnesses) Mark Bailey

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21

Item 43) Provide complete details of the financial reporting and rate-making treatment of Kenergy's pension costs.

Response) For financial reporting, Kenergy pension costs are reported in accordance with SFAS 87, 88, and 132. See footnote #9 of the Independent Auditor's report contained in Exhibit 12 of the application.

Witness) Steve Thompson

KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
、

Item 44) Provide complete details of Kenergy's financial reporting and rate-making treatment of Statement of Financial Accounting Standard ("SFAS") No. 106, including:

- a. The date that Kenergy adopted or plans to adopt SFAS No. 106.
- b. All accounting entries made or to be made at the date of adoption.
- c. All actuarial studies and other documents used to determine the level of SFAS

No. 106 cost recorded or to be recorded by Kenergy.

Response) See footnote #10 of the Independent Auditor's report contained in Exhibit 12 of the application. There are no postretirement expenses proposed for rate-making purposes.

Witness) Steve Thompson

KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21

Item 45) Provide complete details of Kenergy's financial reporting and rate-making treatment of SFAS No. 112, including:

- a. The date that Kenergy adopted SFAS No. 112.
- b. All accounting entries made at the date of adoption.
- c. All actuarial studies and other documents used to determine the level of SFAS

No. 112 cost recorded by Kenergy.

Response) See footnote #10 of the Independence Auditor's report contained in Exhibit 12 of the application. There are no postretirement expenses proposed for rate-making purposes.

Witness) Steve Thompson

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
12
13
14
15
16
17
18
19
20
21

Item 46) Provide any information, as soon as it is known, describing any events occurring after the test year that would have a material effect on net operating income, rate base, and cost of capital and is not incorporated in the filed testimony and exhibits.

Response) On July 21, 2006, a major storm with maximum straight line winds of 70-80 mph hit the majority of Kenergy's service territory. The total cost was approximately \$550,000, with approximately \$425,000 being expensed.

Witness) Mark Bailey and Steve Thompson

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1

2 **Item 47)** Provide all current labor contracts and the most recent contracts previously in effect.

3

4 **Response)** Kenergy's employees are all non-union.

5

6 **Witness)** Mark Bailey

7

8

9

10

12

13

14

15

16

17

18

19

20

21

KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
12
13
14
15
16
17
18
19
20
21

Item 48) Provide separate schedules for the test year and the year preceding the test year, including the following information regarding Kenergy's investments in subsidiaries and joint ventures:

- a. Name of subsidiary or joint venture.
- b. Date of initial investment.
- c. Amount and type of investment.
- d. Balance sheet and income statement. Where only internal statements are prepared, furnish copies of these.
- e. Name of officers of each of the subsidiaries or joint ventures, officer's annual compensation, and portion of compensation charged to the subsidiary or joint venture. Indicate the position that each officer holds with Kenergy and the compensation received from Kenergy.

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

Witness) Mark Bailey

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21

Item 49) 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 3 years preceding the test year. Indicate how this income is reflected in the reports filed with the Commission and the stockholder reports.

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

Witness) Mark Bailey

KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21

Item 50) Concerning non-regulated activities:

a. Is Kenergy engaged in any non-regulated activities? If yes, provide a detailed description of each non-regulated activity.

b. Is Kenergy engaged in any non-regulated activities through an affiliate? If yes, 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. Has Kenergy loaned any money or property to any affiliate? If yes, describe in detail what was loaned, the terms of the loan, and the name of the affiliate.

Response a) See Exhibit 17A, page 6 of the application. Kenergy realized a profit of \$3,089 during 2005 from non-regulated activities. See Exhibit 5, page 20, line 3, whereby Kenergy has removed this income, along with the impact of proforma adjustments on the non-regulated activities for rate-making purposes.

Response b) No.

Response c-d)N/A

Witness) Mark Bailey and Steve Thompson

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION OF AUGUST 28, 2006**

CASE NO. 2006-00369

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
、

Item 51) Provide a schedule of purchased power costs for the test year by vendor, separated into demand and energy components. Include KW and KWH purchased. Indicate any estimates used and explain their use in detail.

Response) Item 51, pages 2-7 of 7, contain the above referenced information.

Witness) Steve Thompson

KENERGY CORP.
Case No. 2006-00369
Purchased Power from Big Rivers Electric-Non-Dedicated Delivery Points
2005

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	MONTH	KW	KWH	DEMAND	ENERGY	WHOLESALE DISCOUNT ADJUSTMENT	TOTAL
1	JANUARY	225,758	105,645,622	\$1,663,836.46	\$2,155,170.69	(\$118,032.29)	\$3,700,974.86
2	FEBRUARY	194,028	88,659,728	\$1,429,986.36	\$1,808,658.45	(\$116,689.85)	\$3,121,954.96
3	MARCH	191,790	92,858,274	\$1,413,492.30	\$1,894,308.79	(\$113,456.14)	\$3,194,344.95
4	APRIL	144,612	72,953,846	\$1,065,790.44	\$1,488,258.46	(\$112,457.89)	\$2,441,591.01
5	MAY	187,582	80,659,155	\$1,382,479.34	\$1,645,446.76	(\$104,689.17)	\$2,923,236.93
6	JUNE	241,912	104,502,990	\$1,782,891.44	\$2,131,861.00	(\$111,222.56)	\$3,803,529.88
7	JULY	260,280	117,273,839	\$1,918,263.60	\$2,392,386.32	(\$119,110.62)	\$4,191,539.30
8	AUGUST	255,490	122,930,504	\$1,882,961.30	\$2,507,782.28	(\$121,024.27)	\$4,269,719.31
9	SEPTEMBER	222,019	98,747,300	\$1,636,280.03	\$2,014,444.92	(\$122,160.62)	\$3,528,564.33
10	OCTOBER	195,436	82,997,974	\$1,440,363.32	\$1,693,158.67	(\$117,129.09)	\$3,016,392.90
11	NOVEMBER	183,522	86,355,268	\$1,352,557.14	\$1,761,647.47	(\$111,732.28)	\$3,002,472.33
12	DECEMBER	226,742	119,485,444	\$1,671,088.54	\$2,437,503.06	(\$110,837.88)	\$3,997,753.72
13	Plus Valley Grain	21,660	8,936,150	\$256,449.90	\$122,559.30	(\$11,331.30)	\$367,677.90
14	TOTAL	<u>2,550,831</u>	<u>1,182,006,094</u>	<u>\$18,896,440.17</u>	<u>\$24,053,186.17</u>	<u>(\$1,389,873.96)</u>	<u>\$41,559,752.38</u>

Note: Valley Grain & Tyson KW Rate = \$10.15 and KWH Rate = \$0.013715

KENERGY CORP.
Case No. 2006-00369
Purchased Power from Big Rivers Electric-Direct Serves-Excluding Smelters
2005

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	MONTH	KW	KWH	DEMAND	ENERGY	WHOLESALE DISCOUNT ADJUSTMENT	TOTAL
1	JANUARY	131,618	78,110,962	\$1,357,684.30	\$1,104,342.61	-\$70,674.42	\$2,391,352.49
2	FEBRUARY	132,260	73,793,927	\$1,364,352.85	\$1,078,007.94	-\$73,551.09	\$2,368,809.70
3	MARCH	133,450	80,651,144	\$1,380,197.00	\$1,148,423.03	-\$82,168.24	\$2,446,451.79
4	APRIL	130,010	79,414,680	\$1,360,688.70	\$1,300,064.42	-\$83,522.08	\$2,577,231.04
5	MAY	132,951	80,044,479	\$1,384,155.50	\$1,282,587.00	-\$96,834.35	\$2,569,908.15
6	JUNE	134,201	76,387,039	\$1,394,153.25	\$1,197,832.24	-\$88,505.14	\$2,503,480.35
7	JULY	136,954	81,666,196	\$1,427,567.05	\$1,247,154.13	-\$73,427.28	\$2,601,293.90
8	AUGUST	136,198	81,257,619	\$1,412,230.40	\$1,205,601.16	-\$70,157.41	\$2,547,674.15
9	SEPTEMBER	136,975	79,437,819	\$1,414,869.40	\$1,156,065.61	-\$69,501.85	\$2,501,433.16
10	OCTOBER	137,312	81,715,648	\$1,418,300.10	\$1,165,120.34	-\$79,544.64	\$2,503,875.80
11	NOVEMBER	138,602	76,055,804	\$1,429,241.80	\$1,127,522.22	-\$89,746.48	\$2,467,017.54
12	DECEMBER	133,438	76,167,789	\$1,378,968.85	\$1,130,634.90	-\$86,968.18	\$2,422,635.57
13	Less Valley Grain	-21,660	-8,936,150	-\$256,449.90	-\$122,559.30	\$11,331.30	-\$367,677.90
14	TOTAL	1,592,309	935,766,956	16,465,959.30	14,020,796.30	-953,269.86	\$29,533,485.74

KENERGY CORP.
Case No. 2006-00369
Purchased Power from Big Rivers Electric-Alcan & Century
2005

	(a)	(b)	(c)
	MONTH	KWH	PURCHASED POWER
1	JANUARY	119,809,000	\$3,787,914.29
2	FEBRUARY	107,170,000	\$3,370,134.82
3	MARCH	121,405,000	\$3,790,532.53
4	APRIL	115,721,000	\$3,615,393.44
5	MAY	126,811,000	\$3,974,852.71
6	JUNE	110,537,000	\$3,575,590.94
7	JULY	110,090,000	\$3,563,154.24
8	AUGUST	112,317,000	\$3,599,007.59
9	SEPTEMBER	121,860,000	\$4,006,562.52
10	OCTOBER	132,766,000	\$4,304,036.87
11	NOVEMBER	131,498,000	\$4,252,210.94
12	DECEMBER	<u>129,558,000</u>	<u>\$4,234,968.90</u>
13	TOTAL	<u><u>1,439,542,000</u></u>	<u><u>\$46,074,359.79</u></u>

KENERGY CORP.
Case No. 2006-00369
Purchased Power from LG&E-Alcan & Century
2005

	(a)	(b)	(c)
	MONTH	KWH	PURCHASED POWER
1	JANUARY	472,534,293	\$11,190,197.82
2	FEBRUARY	420,868,612	\$9,979,338.26
3	MARCH	464,816,672	\$10,991,522.80
4	APRIL	451,581,070	\$10,690,134.67
5	MAY	473,974,650	\$11,328,486.56
6	JUNE	464,498,959	\$11,592,136.46
7	JULY	479,987,848	\$12,112,263.93
8	AUGUST	484,910,517	\$12,739,453.80
9	SEPTEMBER	455,210,305	\$11,031,564.27
10	OCTOBER	468,211,070	\$11,230,051.02
11	NOVEMBER	454,140,305	\$10,301,766.00
12	DECEMBER	<u>479,290,225</u>	<u>\$12,098,683.48</u>
13	TOTAL	<u><u>5,570,024,526</u></u>	<u><u>\$135,285,599.07</u></u>

KENERGY CORP.
Case No. 2006-00369
Purchased Power from SIGECO-ALCAN
2005

	(a)	(b)	(c)
	MONTH	KWH	PURCHASED POWER
1	JANUARY	18,575,000	\$566,537.50
2	FEBRUARY	16,800,000	\$512,400.00
3	MARCH	18,600,000	\$567,300.00
4	APRIL	17,950,000	\$547,475.00
5	MAY	17,052,000	\$502,254.75
6	JUNE	18,000,000	\$549,504.50
7	JULY	16,242,000	\$495,381.00
8	AUGUST	10,492,000	\$309,342.25
9	SEPTEMBER	18,000,000	\$274,500.00
10	OCTOBER	18,600,000	\$443,278.27
11	NOVEMBER	18,000,000	\$549,000.00
12	DECEMBER	<u>17,656,000</u>	<u>\$505,461.40</u>
13	TOTAL	<u><u>205,967,000</u></u>	<u><u>\$5,822,434.67</u></u>

KENERGY CORP.
Case No. 2006-00369
Purchased Power from Henderson Municipal-Alcan
2005

	(a)	(b)	(c)
	MONTH	KWH	PURCHASED POWER
1	JANUARY	7,323,000	\$181,300.50
2	FEBRUARY	15,413,000	\$385,327.50
3	MARCH	18,600,000	\$465,372.00
4	APRIL	15,619,000	\$390,760.50
5	MAY	3,278,000	\$78,672.00
6	JUNE	4,517,000	\$108,408.00
7	JULY	3,764,000	\$90,336.00
8	AUGUST	4,046,000	\$97,104.00
9	SEPTEMBER	384,000	\$9,216.00
10	OCTOBER	0	\$0.00
11	NOVEMBER	0	\$0.00
12	DECEMBER	0	\$0.00
13	TOTAL	<u>72,944,000</u>	<u>\$1,806,496.50</u>