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APR 12 2007

PUBLIC SERVICE
COMMISSION

April 10, 2007

MS. BETH O'DONNELL
EXECUTIVE DIRECTOR
KENTUCKY PUBLIC SERVICE COMMISSION
211 SOWER BLVD.
FRANKFORT KY 40602

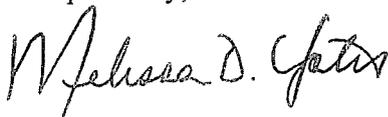
**Re: *Response of Jackson Purchase Energy Corporation
to the Commission's Informal Conference of March 8, 2007
Case No. 2006-00494***

Dear Ms. O'Donnell:

Please find enclosed an original and seven (7) copies of Jackson Purchase Energy's Pre-Filed Testimony in the above referenced matter. I have also enclosed an additional copy for file-stamping, which I would ask that you return to me in the enclosed self-addressed, stamped envelope.

Should you need any further information from me regarding this filing, please do not hesitate to contact me.

Respectfully,



Melissa D. Yates
Attorney for Jackson Purchase Energy Corporation

cc: Attorney General
All Parties of Record

Testimony of Tracy A. Bensley

Jackson Purchase Energy Corp.

Case No. 2006-00494

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**PUBLIC SERVICE
COMMISSION**

1 Q1 State your name and business address.

2

3 A1 Tracy A. Bensley

4 2900 Irvin Cobb Blvd.

5 Paducah, KY 42002

6

7 Q2 Where are you employed?

8

9 A2 Jackson Purchase Energy Corporation.

10

11 Q3 In what capacity are you employed by Jackson Purchase?

12

13 A3 I am Vice President of Engineering and Operations.

14

15 Q4 What are the responsibilities and duties?

16

17 A4 I oversee engineering, construction of all of JPEC's substations and distribution lines,
18 system maintenance crews, and warehouse operations.

19

20 Q5 How long have you been employed as Vice President?

21

22 A5 One year and two months.

23

24 Q6 How long have you been an employee of JPEC?

25

26 A6 One year and two months.

Testimony of Tracy A. Bensley

Jackson Purchase Energy Corp.

Case No. 2006-00494

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**PUBLIC SERVICE
COMMISSION**

1 Q7 In what other capacities have you been employed by JPEC?

2

3 A7 None.

4

5 Q8 Briefly describe your educational background.

6

7 A8 I received a Bachelor of Science degree in Electrical Engineering from the Florida State
8 University in 1991. I am a registered Professional Engineer in the States of Kentucky,
9 North Carolina, and Virginia.

10

11 Q9 What geographical area of the Commonwealth does JPEC serve, and within its service
12 territory approximately how many members/customers are furnished electric current?

13

14 A9 JPEC serves over 28,000 accounts in Ballard, Carlisle, Graves, Marshall, McCracken,
15 and Livingston counties.

16

17 Q10 Each RECC should provide Form 300 for the past 5 years to the PSC staff.

18

19 A10 JPEC has completed Form 300 two times over the past years – 8/29/2002 and
20 9/1/2005. These completed forms are included as Attachment 1 and Attachment 2,
21 respectively.

22

23 Q11 Each RECC should provide any Corrective Action Plan (CAP) developed within the
24 past 5 years to the PSC staff.

25

Testimony of Tracy A. Bensley

Jackson Purchase Energy Corp.

Case No. 2006-00494

1 A11 The only unsatisfactory ratings JPEC received on either of the two attached reports
2 were for the lack of an updated construction work plan and the lack of an updated
3 sectionalizing study. However, RUS waived the requirement of providing a CAP for
4 these unsatisfactory ratings since both items were already in progress of being updated
5 at the time of the review.

6
7 Q12 Each RECC should provide a copy of RUS Form 7, Part G, for the past 5 years to the
8 PSC staff.

9
10 A12 A copy of JPEC's RUS Form 7, Part G, for the past 5 years is included as Attachments
11 3 through 7.

12
13 Q13 Regardless of whether or not the Commission sets any tree trimming standards, should
14 Through or V pruning, Side pruning, Under pruning, or Topping be allowed?

15
16 A13 Yes. JPEC believes distribution utilities need flexibility in dealing with property owners
17 to obtain and maintain right-of-way. Restrictions to the types of trimming we are
18 allowed to perform will make obtaining right-of-way more difficult.

19
20 Q14 If the utility does not own the property over which its distribution lines are located,
21 what are the utility's legal rights as far as access to the property, and ability to trim
22 trees?

23
24 A14 Based on consultations with our corporate attorney, we believe our rights are as
25 follows:

Testimony of Tracy A. Bensley

Jackson Purchase Energy Corp.

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1 Where a utility has a primary easement to hang utility wires over a landowner's
2 property, the utility has a right to enter the property for the purpose of repairs
3 and maintenance. The overgrowth of vegetation, trees, etc. that interferes with
4 the operation of utility lines prevents proper use of the easement. Accordingly,
5 the utility may enter upon the premises over which the wires are constructed
6 for the purpose of removing vegetation or other growth that interferes with the
7 natural and reasonable use of the easement. However, that right is not
8 unlimited. The utility company's rights are limited in that they may only
9 encroach upon the premises as necessary for the reasonable use of its
10 easement. In other words, the utility cannot tear down every tree on the
11 premises because it might interfere with the operation of the line, but the utility
12 may trim vegetation which is actually interfering or threatens to interfere.

13 All of the statements above are not to be construed that I am providing legal opinions or
14 practicing law.

15
16 Q15 Is it appropriate for the Public Service Commission to require regular reporting of
17 reliability information from all distribution utilities?

18
19 A15 JPEC, as well as all other RUS Electric Cooperatives, currently report this information
20 annually to the Rural Utilities Service on the Form 7 report. This information is also
21 provided to the PSC on an annual basis. We do not believe any additional reporting
22 would provide any benefit to our members. RUS Electric Cooperative members elect a
23 Board of Directors to approve budgetary decisions, review system performance, and
24 obtain feedback from the membership. Because RUS Electric Cooperatives are non-
25 profit organizations, our members benefit from prudent decisions based on providing
26 safe, reliable service without trying to generate profits for shareholders.

Testimony of Tracy A. Bensley

Jackson Purchase Energy Corp.

Case No. 2006-00494

1 Q16 Should the PSC develop standardized criteria for recording and reporting reliability
2 information?

3
4 A16 JPEC, as well as all other RUS Electric Cooperatives, already have standardized criteria
5 for recording and reporting reliability information to the Rural Utilities Service annually.
6 This information is also provided to the PSC on an annual basis. We do not believe
7 additional reporting would provide any benefit to our members.

8
9 Q17 Is it appropriate for the Commission to require reporting at a level smaller than the
10 entire system (i.e. by substation or circuit)?

11
12 A17 JPEC does not believe it would be appropriate for the Commission to require any
13 additional reliability reporting from RUS Electric Cooperatives. We already report
14 reliability information annually via the RUS Form 7. This information and reporting
15 standard has proven to be sufficient.

16
17 Q18 Are there any concerns about sharing this information within the industry or with the
18 public?

19
20 A18 JPEC does not have concerns about sharing this information. The Form 7 we file with
21 the RUS and the PSC is public information and subject to public disclosure.

22
23 Q19 Please comment on the appropriateness of a reliability performance standard. An
24 example of a performance standard is found in the RUS requirement of no more than
25 five hours outage for the average customer for any reason, and no more than one hour
26 caused by power supply.

Testimony of Tracy A. Bensley

Jackson Purchase Energy Corp.

Case No. 2006-00494

1 A19 JPEC has been providing reliable service to our members by following existing RUS
2 requirements and guidelines. Any additional standard would be inappropriate because it
3 would not provide any benefits to our members.
4

5 Q20 Is it more appropriate to develop performance standards on a utility by utility basis or a
6 circuit by circuit basis? What is the most appropriate level for applying performance
7 standard requirements?
8

9 A20 JPEC, as well as all other RUS Electric Cooperatives, has been following system-wide
10 guidelines established by RUS in Bulletin 1730-1. These guidelines seem to be
11 appropriate. Levels beyond a system-wide basis are useful only as an internal tool for a
12 utility to review the performance of areas of its system for maintenance requirements.
13

14 Q21 Comment on an appropriate requirement to respond to non-attainment of a performance
15 standard, or in the alternative explain why a response to non-attainment is not
16 necessary.
17

18 A21 As stated in our response to question 19, JPEC does not believe a performance standard
19 is necessary or appropriate. Any requirements beyond our existing reporting
20 requirements and CAP guidelines per RUS Bulletin 1730-1 would not provide any
21 additional benefit to our members.
22

23 Q22 Please provide comments regarding the appropriateness of a PSC defined ROW
24 management minimum standard.
25

Testimony of Tracy A. Bensley

Jackson Purchase Energy Corp.

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1 A22 JPEC has performed ROW management at an acceptable level using RUS standards.

2 Any additional standard at any level would not provide any benefit to our members.

3

4 Q23 If such a standard were created, to what level of detail should it be defined?

5

6 A23 As stated in our response to question 22, JPEC does not believe a standard of any level
7 is appropriate. A standard developed by the PSC would only interfere with our existing
8 relationships with property owners.

9

10 Q24 Does a PSC requirement give the utility any advantage when performing ROW
11 maintenance?

12

13 A24 JPEC does not believe a PSC requirement would give us any advantage when
14 performing ROW maintenance.

15

16 Q25 Are there disadvantages?

17

18 A25 JPEC believes there are two major disadvantages to a PSC ROW management
19 minimum standard:

20 1. Performance of ROW maintenance by a PSC standard would interfere with our
21 existing relationships with property owners.

22 2. A ROW maintenance standard from the PSC would make obtaining ROW more
23 difficult for us. Property owners who might otherwise grant us ROW with some
24 trimming concessions from JPEC may not be willing to grant us ROW at all if we
25 cannot make trimming exceptions such as V pruning, rounding, etc.

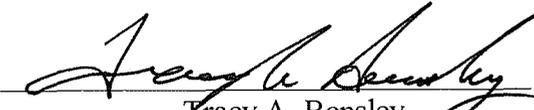
26

Testimony of Tracy A. Bensley

Jackson Purchase Energy Corp.

Case No. 2006-00494

1 The undersigned has examined the foregoing direct testimony and states that it is true and
2 correct.

3
4 
5 Tracy A. Bensley

6
7 STATE OF KENTUCKY)

8
9 COUNTY OF McCracken)

10
11 The foregoing instrument was acknowledged before me this 10th day of
12 April, 2007, by Tracy A. Bensley, Vice President of Engineering and
13 Operations of Jackson Purchase Energy Corporation.

14
15 My commission expires 1-22-2011.

16
17 
18 Notary Public, State at Large
19
20
21

PART IV. OPERATION AND MAINTENANCE BUDGETS						
YEAR	For Previous 2 Years		For Present Year	For Future 3 Years		
	2000	2001	2002	2003	2004	2005
	Actual	Actual	Budget	Budget	Budget	Budget
	\$ Thousands	\$ Thousands	\$ Thousands	\$ Thousands	\$ Thousands	\$ Thousands
Operation	983,481	1,150,816	1,546,160	1,592,545	1,640,321	1,689,531
Normal Maintenance	2,268,909	1,967,486	2,099,729	2,162,721	2,227,602	2,294,431
Additional (Deferred) Maintenance						
Total	\$3,252,390	\$3,118,302	\$3,645,889	\$3,755,266	\$3,867,924	\$3,983,961
14. Budgeting: Adequacy of Budgets for Needed Work			3	(Rating)		
15. Date Discussed with Board of Directors			9/26/02	(Date)		
EXPLANATORY NOTES						
ITEM NO.	COMMENTS					
1b.	Minor problems such as rust on fences, gravel, few weeds, and leaves will be corrected					
3b.	Telephone poles left standing next to electric poles need to be removed. Cable TV attachments require constant follow-up to ensure code compliance.					
3c.	Right-of-way problems include: vines on guy wires and poles, scrub growth on transformer poles, and shade trees. Several loose guy wires were observed.					
5b.	Records need to be improved.					
5d.	There is some settlement of pad mounted equipment to be corrected.					
6a.	Work plan construction is starting to get behind schedule.					
6b.	The pole inspection program needs to be reinstated. High idle services is partially a reporting problem accumulated over many years which will be corrected with the new mapping system. Actual idle services will be identified and removed during this process.					
10a.	A new GPS mapping system will be implemented over a 4 year period.					
13c.	The sectionalizing study needs to be updated.					
RATED BY:				TITLE	DATE	
				VP ENGINEERING & OPERATIONS	8/29/02	
REVIEWED BY:				PRESIDENT & CEO	8/29/02	
REVIEWED BY:				RUS GPR	8/29/02	

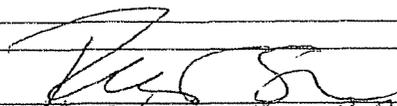
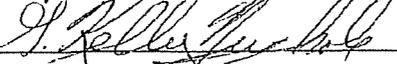
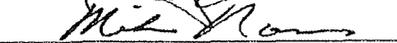
PART IV. OPERATION AND MAINTENANCE BUDGETS						
YEAR	For Previous 2 Years		For Present Year	For Future 3 Years		
	2003	2004	2005	2006	2007	2008
	Actual \$ Thousands	Actual \$ Thousands	Budget \$ Thousands	Budget \$ Thousands	Budget \$ Thousands	Budget \$ Thousands
Normal Operation	\$1,106	\$1,053	\$2,254	\$2,322	\$2,391	\$2,463
Normal Maintenance	\$2,621	\$2,592	\$2,573	\$2,650	\$2,730	\$2,812
Additional (Deferred) Maintenance						
Total	\$3,727	\$3,645	\$4,827	\$4,972	\$5,121	\$5,275

14. Budgeting: Adequacy of Budgets for Needed Work 3 (Rating)

15. Date Discussed with Board of Directors 9/22/2005

EXPLANATORY NOTES

ITEM NO.	COMMENTS
1b.	There are several minor problems to correct: weeds inside, trees close to fence, trash to be removed, and a fence to be relocated.
3b.	Telephone poles left standing next to electric poles need to be removed Cable TV attachments require constant follow-up to ensure code compliance.
3c.	Right-of-way problems were observed in several areas. Vines were observed on some poles and guy wires.
5b.	Records need to be improved
5d.	There is some settlement of pad mounted equipment to be corrected.
6a.	Work plan construction is behind schedule
6b.	The report of idle services needs to be reconciled with the new mapping system
13b.	A new Construction Work Plan is needed
13c.	A new Sectionalizing Study is needed

	TITLE	DATE
RATED BY: 	VP ENGINEERING & OPERATIONS	9/1/2005
REVIEWED BY: 	PRESIDENT & CEO	9/1/2005
REVIEWED BY: 	RUS GFR	9/1/2005

USDA RUS FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION KY0020
	PERIOD ENDED 12/2002
INSTRUCTIONS See RUS Bulletin 1717B 2	

Part E Changes in Utility Plant

PLANT ITEM	Balance Beginning of Year	Additions	Retirements	Adjustments and Transfers	Balance End of Year
Distribution Plant	79 861 079	3 477 690	784 374	0	82 554 395
General Plant	4 423 811	648 348	813 617	9 733	4 268 275
Headquarters Plant	2 058 105	11 818	1 492	(25 940)	2 042 491
Intangibles	0	0	0	0	0
Transmission Plant	0	0	0	0	0
All Other Utility Plant	0	0	0	0	0
Total Utility Plant in Service (1 thru 6)	86 342 995	4 137 856	1 599 483	(16 207)	88 865 161
Construction Work in Progress	495 005	(23 481)			471 524
TOTAL UTILITY PLANT (7 + 8)	86 838 000	4 114 375	1 599 483	(16 207)	89 336 685

Part F Materials and Supplies

ITEM	Balance Beginning of Year (a)	Purchased (b)	Salvaged (c)	Used (Net) (d)	Sold (e)	Adjustment (f)	Balance End of Year (g)
1 Electric	896 135	853 897	87 914	944 845	6 881	(23 915)	862 305
2 Other	0	0	0	0	0	0	0

Part G Service Interruptions

ITEM	Avg Hours per Consumer by Cause Power Supplier (a)	Avg Hours per Consumer by Cause Extreme Storm (b)	Avg Hours per Consumer by Cause Prearranged (c)	Avg Hours per Consumer by Cause All Other (d)	TOTAL (e)
1 Present Year	0 15	0 62	0 04	1 77	2 58
2 Five Year Average	0 18	1 25	0 03	1 61	3 07

Part H Employee Hour and Payroll Statistics

	Amount
1 Number of Full Time Employees	73
2 Employee Hours Worked Regular Time	153 488
3 Employee Hours Worked Overtime	9 939
4 Payroll Expensed	2 240 341
5 Payroll Capitalized	1 073 339
6 Payroll Other	276 320

Testimony of Tracy A. Bensley
Jackson Purchase Energy Corp.
Case No. 2006-00494
Attachment 3

USDA RUS FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION KY0020
	PERIOD ENDED 12/2003
INSTRUCTIONS See RUS Bulletin 1717B 2	

Part E Changes in Utility Plant

PLANT ITEM	Balance Beginning of Year	Additions	Retirements	Adjustments and Transfers	Balance End of Year
Distribution Plant	82 554 395	4 258 975	1 184 988	0	85 628 382
General Plant	4 268 275	169 495	213 902	(56 620)	4 167 248
Headquarters Plant	2 042 491	5 245	0	0	2 047 736
Intangibles	0	0	0	0	0
Transmission Plant	0	0	0	0	0
All Other Utility Plant	0	0	0	0	0
Total Utility Plant in Service (1 thru 6)	88 865 161	4 433 715	1 398 890	(56 620)	91 843 366
Construction Work in Progress	683 715	(343 724)	[REDACTED]	[REDACTED]	339 991
TOTAL UTILITY PLANT (7 + 8)	89 548 876	4 089 991	1 398 890	(56 620)	92 183 357

Part F Materials and Supplies

ITEM	Balance Beginning of Year (a)	Purchased (b)	Salvaged (c)	Used (Net) (d)	Sold (e)	Adjustment (f)	Balance End of Year (g)
1 Electric	859 277	1 081 360	54 570	1 085 681	3 759	(28 133)	877 634
2 Other	0	0	0	0	0	0	0

Part G Service Interruptions

ITEM	Avg Hours per Consumer by Cause Power Supplier (a)	Avg Hours per Consumer by Cause Extreme Storm (b)	Avg Hours per Consumer by Cause Prearranged (c)	Avg Hours per Consumer by Cause All Other (d)	TOTAL (e)
1 Present Year	0 25	2 31	0 03	1 21	3 80
2 Five Year Average	0 23	1 34	0 02	1 49	3 08

Part H Employee Hour and Payroll Statistics

	Amount
1 Number of Full Time Employees	73
2 Employee Hours Worked Regular Time	153 553
3 Employee Hours Worked Overtime	10 902
4 Payroll Expensed	2 295 040
5 Payroll Capitalized	1 166 002
6 Payroll Other	277 702

Testimony of Tracy A. Bensley
 Jackson Purchase Energy Corp.
 Case No. 2006-00494
 Attachment 4

FINANCIAL AND STATISTICAL REPORT

KY0020

12/2004

INSTRUCTIONS See RUS Bulletin 1717B-2

Part E Changes in Utility Plant

PLANT ITEM	Balance Beginning of Year	Additions	Retirements	Adjustments and Transfers	Balance End of Year
Distribution Plant	85 628 382	4 116 985	798 271	0	88 947 096
General Plant	4 167 248	356 266	450 537	0	4 072 977
Headquarters Plant	2 047 736	64 924	4 000	0	2 108 660
Intangibles	0	0	0	0	0
Transmission Plant	0	0	0	0	0
All Other Utility Plant	0	0	0	0	0
Total Utility Plant in Service (1 thru 6)	91 843 366	4 538 175	1 252 808	0	95 128 733
Construction Work in Progress	339 991	136 311			476 302
TOTAL UTILITY PLANT (7 + 8)	92 183 357	4 674 486	1 252 808	0	95 605 035

Part F Materials and Supplies

ITEM	Balance Beginning of Year (a)	Purchased (b)	Salvaged (c)	Used (Net) (d)	Sold (e)	Adjustment (f)	Balance End of Year (g)
1 Electric	877 634	1 277 011	105 228	1 215 814	2 207	4 602	1 046 454
2 Other	0	1 468	0	472	0	0	996

Part G Service Interruptions

ITEM	Avg Hours per Consumer by Cause Power Supplier (a)	Avg Hours per Consumer by Cause Extreme Storm (b)	Avg Hours per Consumer by Cause Prearranged (c)	Avg Hours per Consumer by Cause All Other (d)	TOTAL (e)
1 Present Year	0 00	1 12	0 04	2 17	3 33
2 Five Year Average	0 14	1 30	0 02	1 66	3 12

Part H Employee-Hour and Payroll Statistics

	Amount
1 Number of Full Time Employees	73
2 Employee Hours Worked Regular Time	155 349
3 Employee Hours Worked Overtime	13 759
4 Payroll Expensed	2 286 563
5 Payroll Capitalized	1 400 253
6 Payroll Other	312 806

Testimony of Tracy A. Bensley
 Jackson Purchase Energy Corp.
 Case No. 2006-00494
 Attachment 5

USDA RUS FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION KY0020
INSTRUCTIONS See RUS Bulletin 1717B 2	PERIOD ENDED 12/2005

Part E Changes in Utility Plant

PLANT ITEM	Balance Beginning of Year	Additions	Retirements	Adjustments and Transfers	Balance End of Year
Distribution Plant	88 947 096	4 265 906	841 236	0	92 371 766
General Plant	4 072 977	702 713	305 326	0	4 470 364
Headquarters Plant	2 108 660	18 660	0	0	2 127 320
Intangibles	0	0	0	0	0
Transmission Plant	0	0	0	0	0
All Other Utility Plant	0	0	0	0	0
Total Utility Plant in Service (1 thru 6)	95 128 733	4 987 279	1 146 562	0	98 969 450
Construction Work in Progress	476 302	2 382 178			2 858 480
TOTAL UTILITY PLANT (7 + 8)	95 605 035	7 369 457	1 146 562	0	101 827 930

Part F Materials and Supplies

ITEM	Balance Beginning of Year (a)	Purchased (b)	Salvaged (c)	Used (Net) (d)	Sold (e)	Adjustment (f)	Balance End of Year (g)
1 Electric	1 046 454	2 524 235	53 227	1 396 284	1 945	(37 310)	2 188 377
2 Other	996	2 573	0	0	0	0	3 569

Part G Service Interruptions

ITEM	Avg Hours per Consumer by Cause Power Supplier (a)	Avg Hours per Consumer by Cause Extreme Storm (b)	Avg Hours per Consumer by Cause Prearranged (c)	Avg Hours per Consumer by Cause All Other (d)	TOTAL (e)
1 Present Year	0 02	0 50	0 03	1 29	1 84
2 Five Year Average	0 14	1 15	0 03	1 60	2 92

Part H Employee Hour and Payroll Statistics

	Amount
1 Number of Full Time Employees	75
2 Employee Hours Worked Regular Time	158 932
3 Employee Hours Worked Overtime	16 200
4 Payroll Expensed	2 701 722
5 Payroll Capitalized	1 422 361
6 Payroll Other	150 723

Testimony of Tracy A. Bensley
 Jackson Purchase Energy Corp.
 Case No. 2006-00494
 Attachment 6

USDA - RUS		BORROWER DESIGNATION					
FINANCIAL AND STATISTICAL REPORT		KY0020					
INSTRUCTIONS - See RUS Bulletin 1717B-2		PERIOD ENDED					
		December, 2006					
PART E. CHANGES IN UTILITY PLANT							
PLANT ITEM	BALANCE BEGINNING OF YEAR (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS AND TRANSFER (d)	BALANCE END OF YEAR (e)		
1. Distribution Plant	92,371,766	6,708,789	693,725		98,386,830		
2. General Plant	4,470,364	660,721	389,194		4,741,891		
3. Headquarters Plant	2,127,320	6,585	0		2,133,905		
4. Intangibles	0				0		
5. Transmission Plant	0				0		
6. All Other Utility Plant	0				0		
7. Total Utility Plant in Service (1 thru 6)	98,969,450	7,376,095	1,082,919		105,262,624		
8. Construction Work in Progress	2,858,480	345,575			3,204,055		
9. TOTAL UTILITY PLANT (7 + 8)	101,827,930	7,721,670	1,082,919		108,466,681		
PART F. MATERIALS AND SUPPLIES							
ITEM	BALANCE BEGINNING OF YEAR (a)	PURCHASED (b)	SALVAGED (c)	USED (NET) (d)	SOLD (e)	ADJUSTMENT (f)	BALANCE END OF YEAR (g)
1. Electric	2,188,377	1,590,861	65,917	2,661,861	13,665	8,360	1,177,989
2. Other	3,569	7,237	0	5,699	0	0	5,107
PART G. SERVICE INTERRUPTIONS							
ITEM	AVERAGE HOURS PER CONSUMER BY CAUSE				TOTAL (e)		
	POWER SUPPLIER (a)	EXTREME STORM (b)	PREARRANGED (c)	ALL OTHER (d)			
resent Year	.01	4.02	.05	2.48	6.56		
2. Five-Year Average	.09	1.71	.04	1.78	3.62		
PART H. EMPLOYEE-HOUR AND PAYROLL STATISTICS							
1. Number of Full Time Employees	79	4. Payroll - Expensed	2,981,438				
2. Employee - Hours Worked - Regular Time	158,268	5. Payroll - Capitalized	1,397,135				
3. Employee - Hours Worked - Overtime	16,137	6. Payroll - Other	5,508				
PART I. PATRONAGE CAPITAL							
ITEM	DESCRIPTION	THIS YEAR (a)	CUMULATIVE (b)				
1. Capital Credits - Distributions	a. General Retirements	0	0				
	b. Special Retirements	0	0				
	c. Total Retirements (a + b)	0	0				
2. Capital Credits - Received	a. Cash Received From Retirement of Patronage Capital by Suppliers of Electric Power	0					
	b. Cash Received From Retirement of Patronage Capital by Lenders for Credit Extended to the Electric System	70,379					
	c. Total Cash Received (a + b)	70,379					
PART J. DUE FROM CONSUMERS FOR ELECTRIC SERVICE							
1. AMOUNT DUE OVER 60 DAYS	\$ 77,885	2. AMOUNT WRITTEN OFF DURING YEAR	\$ 67,313				

Testimony of Tracy A. Bensley
Jackson Purchase Energy Corp.
Case No. 2006-00494
Attachment 7