



Allen Anderson, President & CEO

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June 21, 2011

RECEIVED

JUN 22 2011

Mr. Jeff Derouen, Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, KY 40602

PUBLIC SERVICE
COMMISSION

RE: Case No. 2011-00096
Application of South Kentucky Rural Electric Cooperative Corporation, for
an Adjustment of Rates

Dear Mr. Derouen:

Please find enclosed the original and ten (10) copies of the responses to the Commission's Order "First Data Request of the Commission Staff to South Kentucky Rural Electric Cooperative Corporation" dated April 4, 2011.

Please contact me at (606) 523-1370 or Allen Anderson at (606) 678-4121 with any questions regarding this filing.

Respectfully submitted,

A handwritten signature in cursive script that reads 'Darrell Saunders'.

Darrell Saunders
Counsel for South Kentucky Rural Electric Cooperative Corporation

Enclosure

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

**In the Matter of adjustment of Rates
Of South Kentucky Rural Electric Cooperative
Corporation**

Case No. 2011-00096

**APPLICANT'S RESPONSES TO
FIRST DATA REQUEST OF COMMISSION STAFF**

The applicant, South Kentucky Rural Electric Cooperative Corporation, makes the following responses to the "First Data Request of Commission Staff", as follows:

1. The witnesses who are prepared to answer questions concerning each request are Allen Anderson, Stephen Johnson, and Jim Adkins.
2. Allen Anderson, President and CEO of South Kentucky Rural Electric Cooperative Corporation is the person supervising the preparation of the responses on behalf of the applicant.
3. The responses and Exhibits are attached hereto and incorporated by reference herein.



Darrell Saunders, Attorney-A-Law
PO Box 1324
Corbin, Kentucky 40702
Attorney for South Kentucky Rural Electric, Inc.
Telephone: 606-523-1370

The undersigned, Allen Anderson, as President & CEO of South Kentucky Rural Electric Cooperative Corporation, being duly sworn, states that the responses herein are true and accurate to the best of my knowledge and belief formed after reasonable inquiry.

Dated: June 21, 2011

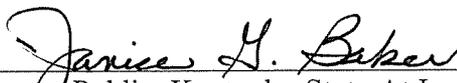
SOUTH KENTUCKY RURAL ELECTRIC
COOPERATIVE CORPORATION

By:



ALLEN ANDERSON, PRESIDENT & CEO

Subscribed, sworn to, and acknowledged before me by Allen Anderson, as President & CEO for South Kentucky Rural Electric Cooperative Corporation on behalf of said Corporation this 21st day of June, 2011.



Notary Public, Kentucky State At Large

My Commission Expires: 12-2-2013

CERTIFICATE OF SERVICE

The undersigned counsel certifies that the foregoing responses have been served upon the following:

Original and Ten Copies

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

Copy

Hon. Lawrence W. Cook
Assistant Attorney General
1024 Capital Center Drive, Suite 200
Frankfort, Kentucky 40601

This 21st day of June, 2011



ATTORNEY FOR
SOUTH KENTUCKY RURAL ELECTRIC COOPERATIVE

South Kentucky Rural Electric
Case No. 2011-00096
First Data Request of Commission Staff

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

Response

See Exhibit V of the Application.

South Kentucky Rural Electric
Case No. 2011-00096
First Data Request of Commission Staff

2. Provide South Kentucky's rate of return on net investment rate base for the test year and 5 preceding calendar years. Include the date used to calculate each return.

Response

See Exhibit K of the Application.

South Kentucky Rural Electric
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First Data Request of Commission Staff

3. Provide South Kentucky'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

See Exhibit K of the Application.

South Kentucky Rural Electric
Case No. 2011-00096
First Data Request of Commission Staff

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

Response

See Exhibit 17 of the Application.

South Kentucky Rural Electric
Case No. 2011-00096
First Data Request of Commission Staff

5. Provide South Kentucky's capital structure at the end of each of the periods shown in Format 5.

Response

See Exhibit Z of the Application.

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First Data Request of Commission Staff

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

Response

See Exhibit 5 of the Application.

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

Response

See Exhibit 5 of the Application

South Kentucky Rural Electric
Case No. 2011-00096
First Data Request of Commission Staff

7. Provide a trial balance as of the last day of the test year showing account number, subaccount number, account title, subaccount title, and amount. The trial balance shall include all asset, liability, capital, income, and expense accounts used by South Kentucky. All income statement accounts should show activity for 12 months. Show the balance in each control account and all underlying subaccounts per company books.

Response

See Exhibit Y of the Application.

South Kentucky Rural Electric
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First Data Request of Commission Staff

8. Provide a schedule as shown in Format 8, comparing the balances for each balance sheet account or subaccount included in South Kentucky's chart of accounts for each month of the test year, to the same month of the 12-month period immediately preceding the test year.

Response

Response is attached.

South Kentucky Rural Electric Cooperative
 Comparison of Test Year Account Balances with
 those of the Preceding Year - Balance Sheet

Acct #	Description	October Month 1	November Month 2	December Month 3	January Month 4	February Month 5	March Month 6	April Month 7	May Month 8	June Month 9	July Month 10	August Month 11	September Month 12
114.00	Plant acquisition	80,410	80,020	79,630	79,240	78,850	78,460	78,070	77,679	77,289	76,897	76,507	76,117
	Prior year	84,921	84,531	84,314	83,924	83,534	83,144	82,754	82,362	81,972	81,581	81,191	80,801
	Change	(4,511)	(4,511)	(4,684)	(4,684)	(4,684)	(4,684)	(4,684)	(4,683)	(4,683)	(4,684)	(4,684)	(4,684)
360.00	Land	52,264	52,264	52,264	52,264	52,264	52,264	52,264	52,264	52,264	52,264	52,264	52,264
	Prior year	52,264	52,264	52,264	52,264	52,264	52,264	52,264	52,264	52,264	52,264	52,264	52,264
	Change	0	0	0	0	0	0	0	0	0	0	0	0
361.00	Structures - dist plant	17,824	17,824	17,824	17,824	17,824	17,824	17,824	17,824	17,824	17,824	17,824	17,824
	Prior year	588	588	588	588	588	588	588	588	588	17,824	17,824	17,824
	Change	17,236	17,236	17,236	17,236	17,236	17,236	17,236	17,236	17,236	0	0	0
362.00	Station equipment	833,701	833,701	847,008	847,008	847,008	847,008	847,008	847,008	847,008	847,008	847,008	847,008
	Prior year	830,561	830,561	833,701	833,701	833,701	833,701	833,701	833,701	833,701	833,701	833,701	833,701
	Change	3,140	3,140	13,307	13,307	13,307	13,307	13,307	13,307	13,307	13,307	13,307	13,307
364	Poles, towers & fixture	47,627,768	47,821,415	47,935,036	48,085,887	48,186,823	48,351,854	48,543,174	48,705,246	48,851,762	49,035,170	49,139,111	49,248,403
	Prior year	45,065,714	45,391,271	45,641,493	45,787,648	45,900,185	46,110,911	46,289,273	46,460,829	46,601,131	47,123,661	47,295,114	47,457,304
	Change	2,562,054	2,430,144	2,293,543	2,298,239	2,286,638	2,240,943	2,253,901	2,244,417	2,250,631	1,911,509	1,843,997	1,791,099
365	Overhead conduct & d	49,684,218	50,000,741	50,110,625	50,329,697	50,456,895	50,678,350	50,882,541	51,045,053	51,215,216	51,608,327	51,737,085	51,967,266
	Prior year	46,960,316	47,365,539	47,668,893	47,795,790	47,857,617	48,005,161	48,233,603	48,339,630	48,470,681	49,336,688	49,474,842	49,580,412
	Change	2,723,902	2,635,202	2,441,732	2,533,907	2,599,278	2,673,189	2,648,938	2,705,423	2,744,535	2,271,639	2,262,243	2,386,854
366	Underground conduit	405,251	406,698	410,513	411,658	412,399	414,978	416,098	416,949	419,142	421,586	423,472	425,821
	Prior year	387,662	390,035	391,813	392,714	394,125	394,462	395,774	396,652	397,497	400,529	402,751	403,673
	Change	17,589	16,663	18,700	18,944	18,274	20,516	20,324	20,297	21,645	21,057	20,721	22,148
367	Underground cond & d	5,559,509	5,562,987	5,574,071	5,574,071	5,595,917	5,624,625	5,677,738	5,679,563	5,715,726	5,720,678	5,725,343	5,746,724
	Prior year	5,050,096	5,178,137	5,202,154	5,206,131	5,211,759	5,222,687	5,227,026	5,230,897	5,313,890	5,412,349	5,433,429	5,449,171
	Change	509,413	384,850	371,917	367,940	384,158	401,938	450,712	448,666	401,836	308,329	291,914	297,553
368	Transformers	30,589,064	30,727,238	30,861,858	30,916,670	31,067,769	31,210,821	31,311,954	31,476,868	31,478,016	31,633,976	31,798,754	31,935,654
	Prior year	28,627,498	28,743,653	28,840,602	28,974,355	29,051,736	29,123,249	29,264,480	29,428,301	29,551,597	30,210,176	30,365,949	30,443,751
	Change	1,961,566	1,983,585	2,021,256	1,942,315	2,016,033	2,087,572	2,047,474	2,048,567	1,926,419	1,423,800	1,432,805	1,491,903
369	Services	19,775,184	19,815,654	19,895,336	19,979,043	20,039,130	20,119,573	20,181,528	20,228,417	20,305,058	20,366,651	20,413,852	20,469,544
	Prior year	19,005,029	19,108,375	19,195,012	19,278,284	19,349,943	19,410,843	19,471,290	19,522,407	19,575,920	19,545,217	19,617,318	19,690,633
	Change	770,155	707,279	700,324	700,759	689,187	708,730	710,238	706,010	729,138	821,434	796,534	778,911
370	Meters	4,544,707	4,548,264	4,547,809	4,546,582	4,533,890	4,525,941	4,518,157	4,498,171	4,612,027	4,450,035	5,315,219	5,427,479
	Prior year	4,649,097	4,646,201	4,603,602	4,603,149	4,593,355	4,617,955	4,637,716	4,653,642	4,620,517	4,572,842	4,568,423	4,557,790
	Change	(104,390)	(97,937)	(55,793)	(56,567)	(59,465)	(92,014)	(119,559)	(155,471)	(8,490)	(122,807)	746,796	869,689
371	Security lights	5,921,773	5,939,174	5,959,071	5,978,715	5,995,561	6,022,707	6,040,910	6,057,536	6,073,554	6,087,562	6,107,209	6,122,251
	Prior year	5,445,322	5,475,792	5,500,276	5,523,275	5,545,203	5,571,776	5,590,765	5,606,005	5,621,696	5,871,417	5,885,958	5,902,284
	Change	476,451	463,382	458,795	455,440	450,358	450,931	450,145	451,531	451,858	216,145	221,251	219,967

South Kentucky Rural Electric Cooperative
 Comparison of Test Year Account Balances with
 those of the Preceding Year - Balance Sheet

Acct #	Description	October Month 1	November Month 2	December Month 3	January Month 4	February Month 5	March Month 6	April Month 7	May Month 8	June Month 9	July Month 10	August Month 11	September Month 12
373	Street lights	633,056	638,575	644,111	644,901	646,543	647,288	647,078	647,207	648,700	648,700	650,136	650,070
	Prior year	598,929	599,188	599,592	599,685	599,685	602,703	605,372	605,379	605,379	627,445	628,250	628,267
	Change	34,127	39,387	44,519	45,216	46,858	44,585	41,706	41,828	43,321	21,255	21,886	21,803
389	Land	2,846,786	2,848,346	3,003,583	3,003,583	3,003,583	2,974,983	2,974,983	2,974,983	2,974,983	2,974,983	2,974,984	2,945,857
	Prior year	2,830,204	2,830,204	2,830,203	2,830,203	2,830,203	2,830,203	2,831,203	2,831,203	2,832,903	2,833,278	2,833,418	2,834,785
	Change	16,582	18,142	173,380	173,380	173,380	144,780	143,780	143,780	142,080	141,705	141,566	111,072
390	Structures & improve	9,335,412	9,350,814	9,353,412	9,354,404	9,352,115	9,352,115	9,352,210	9,352,210	9,352,210	9,352,210	9,353,601	9,146,231
	Prior year	7,023,824	7,023,824	7,023,824	7,060,598	7,063,878	9,272,470	9,272,470	9,272,470	9,272,470	9,308,615	9,313,725	9,325,071
	Change	2,311,588	2,326,990	2,329,588	2,293,806	2,288,237	79,645	79,740	79,740	79,740	43,595	39,876	(178,840)
391	Office furniture	540,755	544,099	546,268	556,020	556,020	556,849	556,849	556,849	556,849	556,849	556,849	556,849
	Prior year	509,338	509,338	509,338	509,338	509,338	540,755	540,755	540,755	540,755	540,755	540,755	540,755
	Change	31,417	34,761	36,930	46,682	46,682	16,094	16,094	16,094	16,094	16,094	16,094	16,094
391.10	Computer	1,755,405	1,773,692	1,788,416	1,800,541	1,792,114	1,811,766	1,808,015	1,833,824	1,833,824	1,835,185	1,839,938	1,842,699
	Prior year	1,815,721	1,815,721	1,773,244	1,773,244	1,773,244	1,758,935	1,758,935	1,758,935	1,762,478	1,760,306	1,730,077	1,730,735
	Change	(60,316)	(42,029)	15,172	27,297	18,870	52,831	49,080	74,889	71,346	74,879	109,861	111,964
391.11	Computer AVL	410,702	410,702	410,702	410,702	410,702	410,702	410,702	410,702	410,702	410,702	410,702	410,702
	Prior year	420,194	420,194	410,702	410,702	410,702	410,702	410,702	410,702	410,702	410,702	410,702	410,702
	Change	(9,492)	(9,492)	0	0	0	0	0	0	0	0	0	0
392	Transportation	7,577,117	7,577,117	7,789,352	7,895,267	7,895,267	7,424,990	7,424,990	7,424,990	7,470,084	7,470,146	7,470,146	7,473,479
	Prior year	7,293,837	7,293,837	7,306,475	7,306,475	7,306,475	7,306,475	7,306,475	7,306,475	7,388,226	7,539,456	7,544,624	7,572,833
	Change	283,280	283,280	482,877	588,792	588,792	118,515	118,515	118,515	81,858	(69,310)	(74,478)	(99,354)
393	Stores	208,306	208,306	208,306	213,712	213,712	213,712	213,712	213,712	213,712	213,712	213,712	213,712
	Prior year	195,626	195,626	195,626	195,626	195,626	206,039	206,039	206,039	206,039	208,179	208,306	208,306
	Change	12,680	12,680	12,680	18,086	18,086	7,673	7,673	7,673	7,673	5,533	5,406	5,406
394	Tools, shop & garage	145,990	145,990	145,990	145,990	147,297	147,297	153,223	153,223	153,223	154,663	154,535	154,621
	Prior year	145,990	145,990	145,990	145,990	145,990	145,990	145,990	145,990	145,990	145,990	145,990	145,990
	Change	0	0	0	0	1,307	1,307	7,233	7,233	7,233	8,673	8,545	8,631
395	Laboratory	252,908	252,908	252,908	252,908	252,908	252,908	252,908	253,408	253,408	253,408	259,238	259,238
	Prior year	254,066	254,066	254,541	254,541	253,872	253,872	252,158	252,908	252,908	252,908	252,908	252,908
	Change	(1,158)	(1,158)	(1,633)	(1,633)	(964)	(964)	750	500	500	500	6,330	6,330
396	Power operated	107,641	108,881	108,881	109,429	109,429	109,429	109,429	109,429	109,429	110,021	111,268	111,819
	Prior year	105,572	105,572	105,858	105,858	105,573	105,573	105,573	105,573	107,641	107,641	107,641	107,641
	Change	2,069	3,309	3,023	3,571	3,856	3,856	3,856	3,856	3,537	1,788	3,627	4,178
397	Communication	2,412,917	2,412,917	2,412,917	2,412,917	2,415,458	2,415,458	2,450,050	2,451,107	2,451,107	2,451,107	2,415,458	2,415,458
	Prior year	2,220,940	2,223,375	2,326,593	2,436,777	2,446,377	2,498,204	2,415,535	2,415,275	2,412,917	2,412,917	2,412,917	2,412,917
	Change	191,977	189,542	86,324	(23,860)	(30,919)	(82,746)	34,515	35,832	38,190	38,190	2,541	2,541

South Kentucky Rural Electric Cooperative
 Comparison of Test Year Account Balances with
 those of the Preceding Year - Balance Sheet

Acct #	Description	October Month 1	November Month 2	December Month 3	January Month 4	February Month 5	March Month 6	April Month 7	May Month 8	June Month 9	July Month 10	August Month 11	September Month 12
398	Miscellaneous	331,453	331,453	331,453	331,453	331,453	331,453	331,453	331,453	331,453	331,453	331,453	332,353
	Prior year	282,819	282,819	282,819	282,819	282,819	331,453	331,453	331,453	331,453	331,453	331,453	331,453
	Change	48,634	48,634	48,634	48,634	48,634	0	0	0	0	0	0	900
****	Total Electric Plant in	191,650,121	192,409,780	193,287,344	193,950,486	194,410,931	194,593,355	195,252,868	195,815,675	196,424,570	197,081,117	198,395,668	198,849,443
	Prior year	179,856,128	180,966,701	181,779,517	182,443,679	182,797,792	185,690,115	186,261,894	186,790,754	187,391,315	189,937,894	190,489,530	190,971,971
	Change	11,793,993	11,443,079	11,507,827	11,506,807	11,613,139	8,903,240	8,990,974	9,024,921	9,033,255	7,143,223	7,906,138	7,877,472
107.12	CWIP - SCADA	13,007	(91,878)	9,711	10,288	10,638	10,688	10,687	10,688	10,688	10,688	10,688	10,688
	Prior year	3,140	3,140		11,818	12,418	12,980	13,007	13,007	13,007	13,007	13,007	13,007
	Change	9,867	(95,018)	9,711	(1,530)	(1,780)	(2,292)	(2,320)	(2,319)	(2,319)	(2,319)	(2,319)	(2,319)
107.13	CWIP - Radio system	413,739	440,007	473,750	473,750	473,750	473,750	473,750	473,788	473,788	473,788	473,788	473,788
	Prior year	408,207	408,207	304,023	305,287	305,287	305,287	305,287	305,287	305,287	325,773	372,948	396,783
	Change	5,532	31,800	169,727	168,463	168,463	168,463	168,463	168,501	168,501	148,015	100,840	77,005
107.14	CWIP - AMI	5,101	7,437	9,437	13,866	15,856	25,355	33,892	43,215	43,289	43,007		
	Prior year										2,500	5,000	5,000
	Change	5,101	7,437	9,437	13,866	15,856	25,355	33,892	43,215	43,289	40,507	(5,000)	(5,000)
107.20	Construction work in p	1,222,528	1,059,910	1,047,939	1,057,611	990,549	1,130,447	1,237,080	2,085,884	2,756,931	3,178,721	2,174,843	2,650,163
	Prior year	1,745,721	1,352,919	1,108,110	1,088,044	1,184,008	1,260,915	1,113,991	1,083,709	1,089,444	1,020,148	1,087,900	1,259,341
	Change	(523,193)	(293,009)	(60,171)	(30,433)	(193,459)	(130,468)	123,089	1,002,175	1,667,487	2,158,573	1,086,943	1,390,822
107.80	CWIP - Buildings	908,125	908,126	908,344	909,080	909,455	909,580	909,911	909,911	909,911	909,911	909,911	972,150
	Prior year	3,154,234	3,154,234	3,154,234	3,219,253	3,219,253	901,838	901,838	901,838	907,133	908,126	908,125	908,125
	Change	(2,246,109)	(2,246,108)	(2,245,890)	(2,310,173)	(2,309,798)	7,742	8,073	8,073	2,778	1,785	1,786	64,025
****	Total CWIP	2,562,500	2,323,602	2,449,181	2,464,595	2,400,248	2,549,820	2,665,320	3,523,486	4,194,607	4,616,115	3,569,230	4,106,789
	Prior year	5,311,302	4,918,500	4,566,367	4,624,402	4,720,966	2,481,020	2,334,123	2,303,841	2,314,871	2,269,554	2,386,980	2,582,256
	Change	(2,748,802)	(2,594,898)	(2,117,186)	(2,159,807)	(2,320,718)	68,800	331,197	1,219,645	1,879,736	2,346,561	1,182,250	1,524,533
108.6	Res - distribution plant	29,939,543	30,029,845	30,222,639	30,380,705	30,488,848	30,631,229	30,761,979	30,933,239	31,082,729	31,032,260	31,089,849	31,150,089
	Prior year	26,825,614	26,854,932	26,838,059	26,982,816	27,219,288	27,346,644	27,416,934	27,592,302	27,699,346	29,447,236	29,580,261	29,764,311
	Change	3,113,929	3,174,913	3,384,580	3,397,889	3,269,560	3,284,585	3,345,045	3,340,937	3,383,383	1,585,024	1,509,588	1,385,778
108.70	Res - office furn	350,191	351,238	352,287	353,379	354,471	355,568	356,662	357,752	358,841	359,929	361,015	362,100
	Prior year	338,148	339,085	340,021	340,956	341,874	342,921	343,961	345,001	346,041	347,080	348,120	349,159
	Change	12,043	12,153	12,266	12,423	12,597	12,647	12,701	12,751	12,800	12,849	12,895	12,941
108.71	Res - transportation	6,293,927	6,332,667	6,333,779	6,268,548	6,311,238	5,886,260	5,927,065	5,967,791	6,009,002	6,049,908	6,090,814	6,102,369
	Prior year	5,740,393	5,791,193	5,839,805	5,887,692	5,935,435	5,982,110	6,028,640	6,075,169	6,122,703	6,169,737	6,213,734	6,254,877
	Change	553,534	541,474	493,974	380,856	375,803	(95,850)	(101,575)	(107,378)	(113,701)	(119,829)	(122,920)	(152,508)
108.72	Res - tools, power ope	86,848	87,340	87,831	88,323	88,814	89,300	89,780	90,252	90,725	91,200	91,674	92,154
	Prior year	81,285	81,825	82,321	82,814	83,158	83,641	84,125	84,402	84,899	85,395	85,886	86,369
	Change	5,563	5,515	5,510	5,509	5,656	5,659	5,655	5,850	5,826	5,805	5,788	5,785

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124.00	Economic developmen	6,587,986	6,497,642	6,425,477	6,354,232	6,287,285	6,202,800	6,142,569	6,091,691	6,012,992	5,927,315	5,841,886	5,789,306
	Prior year	4,414,513	5,124,933	5,065,046	5,028,310	4,999,100	4,952,986	4,890,124	5,223,434	5,157,706	5,130,619	5,090,523	6,657,768
	Change	2,173,473	1,372,709	1,360,431	1,325,922	1,288,185	1,249,814	1,252,445	868,257	855,286	796,696	751,363	(868,462)
****	Total Investments	27,968,723	27,878,809	27,806,544	27,735,299	32,586,769	32,533,252	32,473,021	32,442,480	32,363,781	32,278,104	32,192,675	32,206,275
	Prior year	25,662,288	26,372,708	26,316,796	26,280,098	26,285,633	26,233,586	26,170,724	26,504,034	26,439,624	26,412,537	26,372,441	27,995,046
	Change	2,306,435	1,506,101	1,489,748	1,455,201	6,301,136	6,299,666	6,302,297	5,938,446	5,924,157	5,865,567	5,820,234	4,211,229
131.10	Cash - Cumberland Se	848,845	1,776,069	1,364,786	2,140,278	1,901,424	4,316,331	1,031,705	1,659,709	3,675,783	1,482,349	2,978,907	1,309,665
	Prior year	1,480,354	975,801	2,877,614	4,428,973	1,450,140	13,028,220	871,279	1,468,303	1,467,925	1,566,834	2,154,725	5,030,245
	Change	(631,509)	800,268	(1,512,828)	(2,288,695)	451,284	(8,711,889)	160,426	191,406	2,207,858	(84,485)	824,182	(3,720,580)
131.11	Payroll	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	199,656
	Prior year	1,000	1,000	1,000	1,000	1,000	1,000	192,663	1,000	1,000	1,000	1,000	1,000
	Change	0	0	0	0	0	0	(191,663)	0	0	0	0	198,656
131.51	BB&T - Somerset	29,517	29,634	29,779	29,987	30,265	30,265	30,265	30,265	30,265	30,265	30,407	30,591
	Prior year	26,208	26,303	26,524	26,806	27,513	27,794	28,019	28,287	28,382	28,501	28,988	29,327
	Change	3,309	3,331	3,255	3,181	2,752	2,471	2,246	1,978	1,883	1,764	1,419	1,264
131.53	BB&T - Russell Spring	3,456	3,456	3,456	3,456	3,456	3,456	3,456	3,456	3,456	3,456	3,456	3,456
	Prior year	3,456	3,456	3,456	3,456	3,456	3,456	3,456	3,456	3,456	3,456	3,456	3,456
	Change	0	0	0	0	0	0	0	0	0	0	0	0
131.54	Forcht Bank - McCreai	53,051	58,040	63,332	70,007	80,192	91,829	98,108	104,206	110,265	116,074	121,920	128,184
	Prior year	106,381	110,638	118,349	123,784	134,442	141,787	147,190	27,418	31,788	36,978	43,086	48,258
	Change	(53,330)	(52,598)	(55,017)	(53,777)	(54,250)	(49,958)	(49,082)	76,788	78,477	79,096	78,834	79,926
131.95	Citizens - Somerset	500	500	500	500	500	500	500	500	500	500	500	500
	Prior year	500	500	500	500	500	500	500	500	500	500	500	500
	Change	0	0	0	0	0	0	0	0	0	0	0	0
135.00	Working funds	14,750	14,750	14,750	14,750	14,750	14,750	14,750	14,750	14,750	14,750	14,750	14,750
	Prior year	13,000	13,000	13,000	13,000	13,000	13,000	13,300	13,300	13,300	13,300	13,300	14,100
	Change	1,750	1,750	1,750	1,750	1,750	1,750	1,450	1,450	1,450	1,450	1,450	650
135.11	Expense advance	30	30	30	30	30	30	30	30	30	30	30	30
	Prior year	30	30	30	30	30	30	30	30	30	30	30	30
	Change	0	0	0	0	0	0	0	0	0	0	0	0
****	Total Cash	951,149	1,883,479	1,477,633	2,260,008	2,031,617	4,458,161	1,179,814	1,813,916	3,836,049	1,648,424	3,150,970	1,686,832
	Prior year	1,630,929	1,130,728	3,040,473	4,597,549	1,630,081	13,215,787	1,256,437	1,542,294	1,546,381	1,650,599	2,245,085	5,126,916
	Change	(679,780)	752,751	(1,562,840)	(2,337,541)	401,536	(8,757,626)	(76,623)	271,622	2,289,668	(2,175)	905,885	(3,440,084)
136.00	CFC Commercial pape	11,514,985	8,960,634	8,548,117	5,356,109	4,561,883	4,521,597	8,012,546	8,281,219	4,693,366	4,749,694	13,813,752	14,204,239
	Prior year					3,309,000		12,228,209	12,092,059	11,690,073	11,753,474	10,521,573	7,964,139
	Change	11,514,985	8,960,634	8,548,117	5,356,109	1,252,883	4,521,597	(4,215,663)	(3,810,840)	(6,996,707)	(7,003,780)	3,292,179	6,240,100

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136.01	KAEC Detox certi	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
	Prior year	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
	Change	0	0	0	0	0	0	0	0	0	0	0	0
136.11	Bank of McCreary Co	119,426	101,673	127,318	134,921	154,185	129,711	238,005	148,381	67,985	98,448	224,775	85,965
	Prior year	174,264	52,537	203,381	154,378	157,256	146,626	81,670	95,576	119,652	157,875	130,921	64,154
	Change	(54,838)	49,136	(76,063)	(19,457)	(3,071)	(16,915)	156,335	52,805	(51,667)	(59,427)	93,854	21,811
136.12	Citizens - Albany	77,368	(32,753)	63,533	85,406	111,973	97,351	125,946	73,548	271,688	259,874	241,954	58,504
	Prior year	175,217	44,916	119,931	99,914	112,100	126,255	54,540	68,471	99,562	102,032	100,772	50,262
	Change	(97,849)	(77,669)	(56,398)	(14,508)	(127)	(28,904)	71,406	5,077	172,126	157,842	141,182	8,242
136.13	Monticello Banking	133,889	183,620	113,204	171,151	296,332	70,793	204,951	180,136	290,361	240,242	387,206	229,938
	Prior year	304,439	72,477	267,994	202,396	212,275	215,380	137,320	132,585	219,641	222,512	176,433	109,115
	Change	(170,550)	111,143	(154,790)	(31,245)	84,057	(144,587)	67,631	47,551	70,720	17,730	210,773	120,823
136.14	1st Nat'l Russel Spring	113,299	114,641	151,676	137,352	188,363	66,984	238,954	150,377	63,847	89,884	246,974	96,675
	Prior year	208,214	56,930	176,904	127,722	162,786	160,877	80,099	82,676	117,705	120,417	131,641	56,363
	Change	(94,915)	57,711	(25,228)	9,630	25,577	(93,893)	158,855	67,701	(53,858)	(30,533)	115,333	40,312
136.16	Citizens Nat'l - Somers	119,248	139,054	53,391	86,788	53,149	106,327	143,165	167,539	193,121	220,542	80,438	112,932
	Prior year	95,710	117,677	51,760	90,024	59,295	101,198	36,577	63,102	90,159	30,792	60,797	90,840
	Change	23,538	21,377	1,631	(3,236)	(6,146)	5,129	106,588	104,437	102,962	189,750	19,641	22,092
136.19	Capital credit - Cumb	61,312	61,312	61,312	61,312	61,312	61,312	61,704	61,704	61,704	61,704	61,704	62,538
	Prior year	61,302	61,302	61,302	61,302	61,302	61,302	61,302	61,302	61,302	61,302	61,302	61,302
	Change	10	10	10	10	10	10	402	402	402	402	402	1,236
136.28	Economic Develop Fu	187,108	221,197	242,158	263,564	284,748	311,709	327,114	341,392	366,518	396,480	416,683	438,809
	Prior year	37,439	43,888	59,853	68,156	74,590	89,772	168,691	114,154	135,115	148,463	219,704	169,110
	Change	149,669	177,309	182,305	195,408	210,158	221,937	158,423	227,238	231,403	248,017	196,979	269,699
136.9	Capital credit - Citizen	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,171	1,171	1,171	1,171	1,171
	Prior year	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,169	1,169	1,169	1,170	1,170
	Change	2	2	2	2	2	2	2	2	2	2	1	1
****	Temporary investments	12,332,805	9,755,548	9,366,879	6,302,773	5,718,115	5,371,954	9,358,555	9,410,467	6,014,761	6,123,039	15,479,657	15,295,771
	Prior year	1,062,753	455,895	947,293	810,060	4,154,772	907,578	12,854,576	12,716,094	12,539,378	12,603,036	11,409,313	8,571,455
	Change	11,270,052	9,299,653	8,419,586	5,492,713	1,563,343	4,464,376	(3,496,021)	(3,305,627)	(6,524,617)	(6,479,997)	4,070,344	6,724,316
142.10	Accounts receivable	4,926,509	5,775,677	6,092,231	10,380,777	11,044,331	9,556,975	7,194,078	5,956,009	5,782,169	6,537,595	6,604,999	6,701,003
	Prior year	4,271,934	6,623,428	8,451,679	10,373,163	10,223,004	8,369,878	7,336,817	6,350,012	6,092,795	6,332,206	5,991,589	6,152,289
	Change	654,575	(847,751)	(2,359,448)	7,614	821,327	1,187,097	(142,739)	(394,003)	(310,626)	205,389	613,410	548,714
142.30	Billing lag	60,133	(5,933)										
	Prior year	647,174	647,174	720,798	654,731	588,665	522,599	456,532	390,466	324,399	258,333	192,266	126,200
	Change	(587,041)	(653,107)	(720,798)	(654,731)	(588,665)	(522,599)	(456,532)	(390,466)	(324,399)	(258,333)	(192,266)	(126,200)

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142.31	Fuel lag	(1,936,906)	(2,214,721)	(518,901)	63,743	(1,059,171)	(1,875,636)	(2,640,435)	(3,234,271)	(2,849,644)	(1,626,289)	(1,584,254)	(2,052,019)
	Prior year	1,225,793	1,320,085	1,537,009	1,384,681	2,039,764	2,096,403	1,687,876	967,925	320,672	(48,140)	(1,104,372)	(1,827,143)
	Change	(3,162,699)	(3,534,806)	(2,055,910)	(1,320,938)	(3,098,935)	(3,972,039)	(4,328,311)	(4,202,196)	(3,170,316)	(1,578,149)	(479,882)	(224,876)
142.32	Surcharge	(287,707)	(493,070)	532,624	1,400,707	1,946,168	1,484,723	1,223,399	1,055,276	872,385	890,945	1,395,742	1,405,423
	Prior year					24,857	(23,971)	24,513	(31,267)	(78,200)	(144,251)	(151,244)	(265,683)
	Change	(287,707)	(493,070)	532,624	1,400,707	1,921,311	1,508,694	1,198,886	1,086,543	950,585	1,035,196	1,546,986	1,671,106
142.40	Other												
	Prior year	765,892	1,029,907										
	Change	(765,892)	(1,029,907)	0	0	0	0	0	0	0	0	0	0
144.10	Allowance	251,208	241,622	256,102	211,675	282,495	342,590	357,586	345,325	270,908	210,071	193,774	196,173
	Prior year	123,376	126,281	144,617	187,490	238,566	264,719	286,739	324,937	339,194	337,578	314,952	281,111
	Change	127,832	115,341	111,485	24,185	43,929	77,871	70,847	20,388	(68,286)	(127,507)	(121,178)	(84,938)
****	Total Accts Receivable	2,510,821	2,820,331	5,849,852	11,633,552	11,648,833	8,823,472	5,419,456	3,431,689	3,534,002	5,592,180	6,222,713	5,858,234
	Prior year	6,787,417	9,494,313	10,564,869	12,225,085	12,637,724	10,700,190	9,218,999	7,352,199	6,320,472	6,060,570	4,613,287	3,904,552
	Change	(4,276,596)	(6,673,982)	(4,715,017)	(591,533)	(988,891)	(1,876,718)	(3,799,543)	(3,920,510)	(2,786,470)	(468,390)	1,609,426	1,953,682
142.20	Return checks												
	Prior year	159	159		159	159							
	Change	(159)	(159)	0	(159)	(159)	0	0	0	0	0	0	0
143.00	Other receivables	163,590	186,226	2,002,733	2,109,531	657,223	325,158	322,155	274,818	245,415	306,212	360,487	358,577
	Prior year	598,649	509,995	2,120,466	2,011,825	585,044	454,785	194,166	481,673	460,075	338,843	384,366	183,683
	Change	(435,059)	(323,769)	(117,733)	97,706	72,179	(129,627)	127,989	(206,855)	(214,660)	(32,631)	(23,879)	174,894
143.10	Employee withholdings	(407)	(274)	680	452	(90)	(201)	(288)	(184)	(345)	(394)	(439)	(172)
	Prior year	(1,880)	(82)	(554)	(1,117)	(1,186)	(1,050)	(9,201)	(823)	(1,027)	(546)	(124)	(522)
	Change	1,473	(192)	1,234	1,569	1,096	849	8,913	639	682	152	(315)	350
143.20	Employee insurance	178	1,555	1,808	1,874	1,661	138	144	99	80	68	41	41
	Prior year	(21)	(17)	(107)	(157)	(178)	(1,065)	(1,027)	(1,051)	(1,055)	(987)	(281)	65
	Change	199	1,572	1,915	2,031	1,839	1,203	1,171	1,150	1,135	1,055	322	(24)
143.30	EKPC incentives	9,876	8,946	17,866	4,358	13,612	12,467	18,227	21,667	17,543	13,464	12,030	13,140
	Prior year	8,532	20,055	19,148	107,128	106,789	115,151	15,434	7,412	2,768	8,461	4,845	2,385
	Change	1,344	(11,109)	(1,282)	(102,770)	(93,177)	(102,684)	2,793	14,255	14,775	5,003	7,185	10,755
143.40	ETS maintenance	3,705	3,983	8,413	7,454	5,926	2,262	1,850	2,184	964	(178)	(28)	(425)
	Prior year		3,775	3,852	3,687	2,368	3,362	2,726	2,872	2,582	1,854	580	3,312
	Change	3,705	208	4,561	3,767	3,558	(1,100)	(876)	(688)	(1,618)	(2,032)	(608)	(3,737)
143.42	Dept of Energy											1,038,822	1,295,234
	Prior year												
	Change	0	0	0	0	0	0	0	0	0	0	1,038,822	1,295,234

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****	Total Receivables	176,942	200,436	2,031,500	2,123,669	678,332	339,824	342,088	298,584	263,657	319,172	1,410,913	1,666,395
	Prior year	605,439	533,885	2,142,805	2,121,525	692,996	571,183	202,098	490,083	463,343	347,625	389,386	188,923
	Change	(428,497)	(333,449)	(111,305)	2,144	(14,664)	(231,359)	139,990	(191,499)	(199,686)	(28,453)	1,021,527	1,477,472
151.00	Fuel stock	39,026	33,348	30,532	39,591	34,099	26,978	32,355	28,328	33,410	41,702	39,311	29,953
	Prior year	48,585	42,774	26,425	35,117	20,734	11,247	13,338	34,062	19,214	23,893	29,227	19,569
	Change	(9,559)	(9,426)	4,107	4,474	13,365	15,731	19,017	(5,734)	14,196	17,809	10,084	10,384
154.10	Material and supplies	1,523,659	1,528,526	1,542,032	1,516,584	1,512,326	1,450,790	1,673,089	2,135,659	2,181,225	2,618,804	2,789,710	2,815,095
	Prior year	1,739,805	1,693,534	1,690,941	1,616,627	1,577,133	1,543,053	1,525,008	1,563,270	1,524,080	1,466,131	1,437,863	1,429,387
	Change	(216,146)	(165,008)	(148,909)	(100,043)	(64,807)	(92,263)	148,081	572,389	657,145	1,152,673	1,351,847	1,385,708
154.20	Vehicle parts inventory	187,735	188,911	189,070	193,511	191,399	186,636	183,411	180,841	181,970	178,233	178,339	177,410
	Prior year	210,021	205,252	205,263	205,455	205,828	209,135	207,767	209,664	209,288	209,756	209,816	209,648
	Change	(22,286)	(16,341)	(16,193)	(11,944)	(14,429)	(22,499)	(24,356)	(28,823)	(27,318)	(31,523)	(31,477)	(32,238)
155.11	Water heaters	103,411	95,843	87,601	76,787	134,654	126,175	123,419	120,106	107,649	103,099	96,308	81,916
	Prior year	92,361	79,639	71,133	122,785	111,628	100,805	93,582	84,559	77,805	71,360	72,909	111,410
	Change	11,050	16,204	16,468	(45,998)	23,026	25,370	29,837	35,547	29,844	31,739	23,399	(29,494)
155.13	Meter base poles	31,062	27,409	30,601	37,595	36,253	42,843	37,100	41,841	38,795	42,389	38,745	42,871
	Prior year	32,070	35,322	33,657	32,061	29,349	34,124	31,514	27,218	22,054	31,031	28,092	32,521
	Change	(1,008)	(7,913)	(3,056)	5,534	6,904	8,719	5,586	14,623	16,741	11,358	10,653	10,350
155.20	ETS heaters	26,726	23,006	16,591	15,301	12,668	11,325	11,325	11,325	11,325	11,325	11,325	11,306
	Prior year	45,197	40,612	36,026	31,711	28,569	24,254	21,961	21,961	18,602	16,309	15,899	14,043
	Change	(18,471)	(17,606)	(19,435)	(16,410)	(15,901)	(12,929)	(10,636)	(10,636)	(7,277)	(4,984)	(4,574)	(2,737)
****	Total Material & Supp	1,911,619	1,897,043	1,896,427	1,879,369	1,921,399	1,844,747	2,060,699	2,518,100	2,554,374	2,995,552	3,153,738	3,158,551
	Prior year	2,168,039	2,097,133	2,063,445	2,043,756	1,973,241	1,922,618	1,893,170	1,940,734	1,871,043	1,818,480	1,793,806	1,816,578
	Change	(256,420)	(200,090)	(167,018)	(164,387)	(51,842)	(77,871)	167,529	577,366	683,331	1,177,072	1,359,932	1,341,973
165.1	Prepaid insurance	290,147	234,425	229,448	195,129	183,008	141,386	99,763	58,120	397,606	386,617	361,209	345,691
	Prior year	292,283	236,179	182,746	242,272	185,759	209,968	193,827	135,291	512,935	457,312	401,591	345,869
	Change	(2,136)	(1,754)	46,702	(47,143)	(2,751)	(68,582)	(94,064)	(77,171)	(115,329)	(70,695)	(40,382)	(178)
165.20	Prepaid dues	25,767	12,883		150,503	136,821	123,139	109,457	95,775	82,093	68,410	54,729	41,046
	Prior year	25,545	12,772		64,418	51,534	38,651	25,767	12,884		64,418	51,534	38,651
	Change	222	111	0	86,085	85,287	84,488	83,690	82,891	82,093	3,992	3,195	2,395
165.22	Transformer program	5,565	5,565	5,565	5,565	5,565	5,565	5,565	5,565	5,565	5,565	5,565	5,565
	Prior year	5,565	5,565	5,565	5,565	5,565	5,565	5,565	5,565	5,565	5,565	5,565	5,565
	Change	0	0	0	0	0	0	0	0	0	0	0	0
****	Total Prepayments	321,479	252,873	235,013	351,197	325,394	270,090	214,785	159,460	485,264	460,592	421,503	392,302
	Prior year	323,393	254,516	188,311	312,255	242,858	254,184	225,159	153,740	518,500	527,295	458,690	390,085
	Change	(1,914)	(1,643)	46,702	38,942	82,536	15,906	(10,374)	5,720	(33,236)	(66,703)	(37,187)	2,217

South Kentucky Rural Electric Cooperative
 Comparison of Test Year Account Balances with
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Acct #	Description	October Month 1	November Month 2	December Month 3	January Month 4	February Month 5	March Month 6	April Month 7	May Month 8	June Month 9	July Month 10	August Month 11	September Month 12
171.00	Interest receivable	6,015	11,836	17,852	23,867	29,494	35,315	5,821	11,837	17,658	23,672	29,688	35,509
	Prior year	6,065	11,886	17,852	23,867	29,494	35,266	5,821	11,836	17,658	23,673	29,688	35,509
	Change	(50)	(50)	0	0	0	49	0	1	0	(1)	0	0
172.00	Joint use rents	1,450,000	1,595,000		152,000	304,000	456,000	608,000	760,000	912,000	1,064,000	1,216,000	1,368,000
	Prior year	1,345,485	1,485,382		145,000	290,000	435,000	580,000	725,000	870,000	1,015,000	1,160,000	1,305,000
	Change	104,515	109,618	0	7,000	14,000	21,000	28,000	35,000	42,000	49,000	56,000	63,000
****	Total Other Current Ac	1,456,015	1,606,836	17,852	175,867	333,494	491,315	613,821	771,837	929,658	1,087,672	1,245,688	1,403,509
	Prior year	1,351,550	1,497,268	17,852	168,867	319,494	470,266	585,821	736,836	887,658	1,038,673	1,189,688	1,340,509
	Change	104,465	109,568	0	7,000	14,000	21,049	28,000	35,001	42,000	48,999	56,000	63,000
184.00	Transportation												
	Prior year	(10)	(383)	(28)	(11)								
	Change	10	383	28	11	0	0	0	0	0	0	0	0
184.21	General plant purchase	(3,240)	(1,378)	3,822									(3,428)
	Prior year	3,028	56,336	59,989		1,994	1,291	7,133	11,715	35,901	(11,256)	(9,519)	(6,596)
	Change	(6,268)	(57,714)	(56,167)	0	(1,994)	(1,291)	(7,133)	(11,715)	(35,901)	11,256	9,519	3,168
186.10	Environmental surcharj	729,596	729,596										
	Prior year	321,029	556,602	729,596	729,596	729,596	729,596	729,596	729,596	729,596	729,596	729,596	729,596
	Change	408,567	172,994	(729,596)	(729,596)	(729,596)	(729,596)	(729,596)	(729,596)	(729,596)	(729,596)	(729,596)	(729,596)
186.03	Miscellaneous						30,945	20,630	10,315				
	Prior year	22,491	22,491	22,541	11,245		31,144	20,763	10,381				
	Change	(22,491)	(22,491)	(22,541)	(11,245)	0	(199)	(133)	(66)	0	0	0	0
186.09	Rate case	5,504	3,213										
	Prior year	35,295	33,003	30,712	28,420	26,128	23,837	21,545	19,254	16,962	12,379	10,087	7,796
	Change	(29,791)	(29,790)	(30,712)	(28,420)	(26,128)	(23,837)	(21,545)	(19,254)	(16,962)	(12,379)	(10,087)	(7,796)
186.13	Minor material	55,008	56,609	53,174	45,287	31,933	21,419	13,235	8,433	8,443	3,010		20,471
	Prior year	51,537	54,260	49,658	37,020	24,900	19,362	12,410	8,514	4,393	2,355		36,066
	Change	3,471	2,349	3,516	8,267	7,033	2,057	825	(81)	4,050	655	0	(15,595)
186.30	TVA	19,595	18,869	18,138	17,403	16,661	15,915	15,164	14,407	12,899	12,320	11,737	11,150
	Prior year	29,159	28,337	27,512	26,741	25,964	25,182	24,393	23,599	22,746	21,940	21,129	20,364
	Change	(9,564)	(9,468)	(9,374)	(9,338)	(9,303)	(9,267)	(9,229)	(9,192)	(9,847)	(9,620)	(9,392)	(9,214)
186.50	Keep Cozy	1,360	1,303	732	1,188	1,130	1,072	1,013	953	893	832	770	709
	Prior year	5,044	4,649	2,684	1,847	1,795	1,742	1,689	1,635	1,581	1,527	1,471	1,416
	Change	(3,684)	(3,346)	(1,952)	(659)	(665)	(670)	(676)	(682)	(688)	(695)	(701)	(707)
****	Total Deferred Debits	807,823	808,212	75,866	63,878	49,724	69,351	50,042	34,108	22,235	16,162	12,507	28,902
	Prior year	467,573	755,295	922,664	834,858	810,377	832,154	817,529	804,694	811,179	756,541	752,764	788,642
	Change	340,250	52,917	(846,798)	(770,980)	(760,653)	(762,803)	(767,487)	(770,586)	(788,944)	(740,379)	(740,257)	(759,740)

South Kentucky Rural Electric Cooperative
 Comparison of Test Year Account Balances with
 those of the Preceding Year - Balance Sheet

Acct #	Description	October Month 1	November Month 2	December Month 3	January Month 4	February Month 5	March Month 6	April Month 7	May Month 8	June Month 9	July Month 10	August Month 11	September Month 12
*****	Total Assets and Debit	202,251,844	201,237,019	203,639,362	207,971,596	210,918,704	210,395,866	208,480,106	208,795,203	208,986,960	210,507,882	223,388,697	222,791,298
	Prior year	188,929,415	192,034,116	196,019,441	199,683,184	199,181,920	206,007,495	204,418,990	203,645,972	203,210,922	203,684,431	202,190,684	203,527,433
	Change	13,322,429	9,202,903	7,619,921	8,288,412	11,736,784	4,388,371	4,061,116	5,149,231	5,776,038	6,823,451	21,198,013	19,263,865
****	Memberships issued	1,285,216	1,285,331	1,286,316	1,286,151	1,290,371	1,291,011	1,286,661	1,286,286	1,285,791	1,287,676	1,288,801	1,287,781
	Prior year	1,290,645	1,291,040	1,289,940	1,288,810	1,291,445	1,286,400	1,282,345	1,280,360	1,279,985	1,280,525	1,281,560	1,283,560
	Change	(5,429)	(5,709)	(3,624)	(2,659)	(1,074)	4,611	4,316	5,926	5,806	7,151	7,241	4,221
201.10	Patrons capital credits	51,157,586	51,146,562	51,133,284	51,117,928	51,104,930	51,086,351	51,074,294	51,053,891	51,038,645	51,025,269	51,016,533	50,997,462
	Prior year	48,480,434	48,473,497	49,978,001	49,971,133	49,957,278	49,944,972	49,922,629	51,221,166	51,207,786	51,193,218	51,185,945	51,172,332
	Change	2,677,152	2,673,065	1,155,283	1,146,795	1,147,652	1,141,379	1,151,665	(167,275)	(169,141)	(167,949)	(169,412)	(174,870)
201.20	Pat cap- assignable	(31)	(31)	(31)	(182,020)	(182,020)	(182,020)	(182,020)	(182,020)	(182,020)	(182,020)	(31)	(31)
	Prior year	1,513,984	1,513,984	7	1,363,215	1,363,215	1,363,215	1,311,007	(31)	(31)	(31)	(31)	(31)
	Change	(1,514,015)	(1,514,015)	(38)	(1,545,235)	(1,545,235)	(1,545,235)	(1,493,027)	(181,989)	(181,989)	(181,989)	0	0
219.10	Current year margins	648,958	324,742	(181,988)	1,364,757	6,088,776	7,012,167	8,273,052	7,384,035	6,911,020	6,834,648	7,616,593	9,075,372
	Prior year	961,291	(205,003)	1,363,208	(317,963)	1,826,309	2,157,254	2,576,820	2,413,546	1,456,392	1,657,912	328,191	1,093,473
	Change	(312,333)	529,745	(1,545,196)	1,682,720	4,262,467	4,854,913	5,696,232	4,970,489	5,454,628	5,176,736	7,288,402	7,981,899
****	Total Capital Credits	51,806,513	51,471,273	50,951,265	52,300,665	57,011,686	57,916,498	59,165,326	58,255,906	57,767,645	57,677,897	58,633,095	60,072,803
	Prior year	50,955,709	49,782,478	51,341,216	51,016,385	53,146,802	53,465,441	53,810,456	53,634,681	52,664,147	52,851,099	51,514,105	52,265,774
	Change	850,804	1,688,795	(389,951)	1,284,280	3,864,884	4,451,057	5,354,870	4,621,225	5,103,498	4,826,798	7,118,990	7,807,029
208.00	Donated capital	8,306	8,306	8,306	8,264	8,264	8,264	8,264	8,264	5,264	8,264	15,860	15,860
	Prior year										(162)	8,307	8,307
	Change	8,306	8,306	8,306	8,264	8,264	8,264	8,264	8,264	5,264	8,426	7,553	7,553
214.00	Accum comp income												(696,721)
	Prior year												(696,721)
	Change	0	0	0	0	0	0	0	0	0	0	0	(696,721)
217.00	Retired gains	764,316	768,175	772,478	777,220	781,092	787,070	790,779	797,121	801,897	805,828	808,988	815,557
	Prior year	708,445	711,124	714,929	717,221	721,681	725,599	730,734	734,143	747,327	752,344	754,819	759,435
	Change	55,871	57,051	57,549	59,999	59,411	61,471	60,045	62,978	54,570	53,484	54,169	56,122
217.10	Retired CC gains	2,745,246	2,745,102	2,745,091	2,744,997	2,744,964	2,744,921	2,744,724	2,744,529	2,744,275	2,744,252	2,744,244	2,744,236
	Prior year	2,750,617	2,750,541	2,750,462	2,750,298	2,750,051	2,749,857	2,754,980	2,756,994	2,745,719	2,745,384	2,745,332	2,745,332
	Change	(5,371)	(5,439)	(5,371)	(5,301)	(5,087)	(4,936)	(10,256)	(12,465)	(1,444)	(1,132)	(1,088)	(1,096)
219.30	Prior year deficits	(2,900,188)	(2,900,188)	(2,900,188)	(2,900,188)	(2,900,188)	(2,900,188)	(2,900,188)	(2,900,188)	(2,900,188)	(2,900,188)	(3,082,176)	(3,082,176)
	Prior year	(2,959,735)	(2,959,735)	(2,959,735)	(2,959,735)	(2,959,735)	(2,959,735)	(2,900,188)	(2,900,188)	(2,900,188)	(2,900,188)	(2,900,188)	(2,900,188)
	Change	59,547	59,547	59,547	59,547	59,547	59,547	0	0	0	0	(181,988)	(181,988)
****	Total Other Equities	617,680	621,395	625,687	630,293	634,132	640,067	643,579	649,726	651,248	658,156	486,916	(203,244)
	Prior year	499,327	501,930	505,656	507,784	511,997	515,721	585,526	590,949	592,858	597,378	608,270	612,886
	Change	118,353	119,465	120,031	122,509	122,135	124,346	58,053	58,777	58,390	60,778	(121,354)	(816,130)

South Kentucky Rural Electric Cooperative
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Acct #	Description	October Month 1	November Month 2	December Month 3	January Month 4	February Month 5	March Month 6	April Month 7	May Month 8	June Month 9	July Month 10	August Month 11	September Month 12
*****	Total Margins & Equity	53,709,409	53,377,999	52,863,268	54,217,109	58,936,189	59,847,576	61,095,566	60,191,918	59,704,684	59,623,729	60,408,812	61,157,340
	Prior year	52,745,681	51,575,448	53,136,812	52,812,979	54,950,244	55,267,562	55,678,327	55,505,990	54,536,990	54,729,002	53,403,935	54,162,220
	Change	963,728	1,802,551	(273,544)	1,404,130	3,985,945	4,580,014	5,417,239	4,685,928	5,167,694	4,894,727	7,004,877	6,995,120
224.12	CFC notes	10,108,436	9,958,536	9,958,536	9,958,536	9,806,347	9,806,347	9,806,347	9,661,612	9,661,612	9,661,612	9,514,715	19,424,138
	Prior year	10,701,799	10,552,797	10,552,797	10,552,797	10,401,500	10,401,501	10,401,501	10,256,079	10,256,079	10,256,079	10,108,436	10,108,436
	Change	(593,363)	(594,261)	(594,261)	(594,261)	(595,153)	(595,154)	(595,154)	(594,467)	(594,467)	(594,467)	(593,721)	9,315,702
224.14	City of Monticello	4,253,334	4,253,334	4,106,667	4,106,666	4,106,667	4,106,667	4,106,666	4,106,667	4,106,667	4,106,667	4,106,667	4,106,667
	Prior year	4,400,000	4,400,000	4,253,334	4,253,333	4,253,334	4,253,333	4,253,333	4,253,334	4,253,334	4,253,334	4,253,334	4,253,333
	Change	(146,666)	(146,666)	(146,667)	(146,667)	(146,667)	(146,666)	(146,667)	(146,667)	(146,667)	(146,667)	(146,667)	(146,666)
224.16	Economic development	6,411,456	6,323,961	6,275,075	6,226,188	6,177,302	6,128,416	6,079,529	6,030,643	5,981,757	5,932,870	5,883,984	5,835,098
	Prior year	4,233,819	4,944,202	4,912,928	4,881,653	4,850,379	4,819,103	4,787,829	5,056,554	5,025,280	4,994,005	4,994,005	6,411,456
	Change	2,177,637	1,379,759	1,362,147	1,344,535	1,326,923	1,309,313	1,291,700	974,089	956,477	938,865	889,979	(576,358)
224.30	RUS notes	127,357,823	126,904,356	126,718,094	126,567,136	126,235,762	126,045,611	125,880,542	125,597,084	125,394,609	125,239,486	124,952,084	114,878,147
	Prior year	98,840,496	129,299,584	129,158,262	129,017,393	128,685,301	128,543,156	128,388,943	128,105,076	127,949,693	127,803,643	127,514,675	127,356,188
	Change	28,517,327	(2,395,228)	(2,440,168)	(2,450,257)	(2,449,539)	(2,497,545)	(2,508,401)	(2,507,992)	(2,555,084)	(2,564,157)	(2,562,591)	(12,478,041)
224.30	Unadvanced funds	13,762,000	13,762,000	13,762,000	13,762,000	13,762,000	13,762,000	13,762,000	13,762,000	13,762,000	13,762,000	13,762,000	13,762,000
	Prior year	3,309,000	34,071,000	34,071,000	34,071,000	30,762,000	13,762,000	13,762,000	13,762,000	13,762,000	13,762,000	13,762,000	13,762,000
	Change	10,453,000	(20,309,000)	(20,309,000)	(20,309,000)	(17,000,000)	0	0	0	0	0	(13,762,000)	(13,762,000)
224.60	Advance payment	388,279	389,861	391,517	393,172	394,668	396,344	397,966	399,643	401,285	402,982	404,682	406,345
	Prior year	369,469	370,964	372,539	374,114	375,534	377,129	378,672	380,267	381,830	383,445	385,061	386,644
	Change	18,810	18,897	18,978	19,058	19,134	19,215	19,294	19,376	19,455	19,537	19,621	19,701
****	Total long term debt	133,980,770	133,288,326	132,904,855	132,703,354	132,169,410	131,928,697	131,713,118	131,234,363	130,981,360	130,775,653	144,052,768	143,837,705
	Prior year	114,497,645	114,754,619	114,433,782	114,260,062	117,052,980	133,877,964	133,690,934	133,528,776	133,340,556	133,161,616	132,723,389	133,980,769
	Change	19,483,125	18,533,707	18,471,073	18,443,292	15,116,430	(1,949,267)	(1,977,816)	(2,294,413)	(2,359,196)	(2,385,963)	11,329,379	9,856,936
**** 228.	Postretirement benefits	4,157,735	4,169,441	4,504,524	4,512,224	4,519,030	4,537,553	4,545,074	4,552,595	4,560,447	4,568,066	4,575,802	5,279,585
	Prior year	4,009,145	4,011,895	4,013,293	4,027,381	4,054,982	4,069,391	4,083,079	4,095,680	4,108,366	4,120,509	4,133,121	4,145,326
	Change	148,590	157,546	491,231	484,843	464,048	468,162	461,995	456,915	452,081	447,557	442,681	1,134,259
**** 231.	Notes payable - short term												
	Prior year	6,413,424	8,624,163	10,627,609	13,208,815	9,695,228							
	Change	(6,413,424)	(8,624,163)	(10,627,609)	(13,208,815)	(9,695,228)	0	0	0	0	0	0	0
232.00	Accounts payable - general	1,128,345	999,793	1,257,536	1,027,209	718,181	1,023,805	1,127,372	2,198,187	1,907,921	2,937,303	1,624,541	2,184,531
	Prior year	1,146,302	803,582	889,297	634,574	516,481	795,255	484,308	885,781	694,177	756,924	1,129,430	1,579,218
	Change	(17,957)	196,211	368,239	392,635	201,700	228,550	643,064	1,312,406	1,213,744	2,180,379	495,111	605,313
232.10	Purchased power	5,584,022	5,918,325	8,693,597	11,621,785	10,445,008	8,925,062	5,940,302	6,497,149	7,602,879	8,499,067	8,386,177	6,499,447
	Prior year	6,530,884	8,471,190	9,081,286	10,608,252	8,766,525	7,711,948	6,040,503	5,388,142	6,240,795	6,256,768	6,619,327	5,703,659
	Change	(946,862)	(2,552,865)	(387,689)	1,013,533	1,678,483	1,213,114	(100,201)	1,109,007	1,362,084	2,242,299	1,766,850	795,788

South Kentucky Rural Electric Cooperative
 Comparison of Test Year Account Balances with
 those of the Preceding Year - Balance Sheet

Acct #	Description	October Month 1	November Month 2	December Month 3	January Month 4	February Month 5	March Month 6	April Month 7	May Month 8	June Month 9	July Month 10	August Month 11	September Month 12
232.12	Life insurance	46	391	177	46	382	382	382	382	382	384	387	390
	Prior year		(140)	42	(84)	16	16	16	16	46	49	52	237
	Change	46	531	135	130	366	366	366	366	336	335	335	153
232.16	EFTPs	86,143	81,931	91		159	8,732	84,382	82,870	153			110
	Prior year	144,844	82,834	700					87,865	9,252			82
	Change	(58,701)	(903)	(609)	0	159	8,732	84,382	(4,995)	(9,099)	0	0	28
232.20	Employee benefits	32,336	32,688						32,877	32,810			
	Prior year	31,003	31,173	11	685	107		(13,104)	29,367	29,772	(1,549)		
	Change	1,333	1,515	(11)	(685)	(107)	0	13,104	3,510	3,038	1,549	0	0
232.30	Other	(460,904)	37,140	37,140	37,240	199,723	37,440	69,989	37,640	37,740	37,840	37,940	38,040
	Prior year	50,060	100,072	37,044	45,298	37,080	37,092	37,104	37,116	37,128	37,140	37,140	37,140
	Change	(510,964)	(62,932)	96	(8,058)	162,643	348	32,885	524	612	700	800	900
232.61	People Fund	3,730	1,918	3,808	1,930	3,774	1,739	3,571	1,783	3,256	1,736	3,550	5,319
	Prior year	2,623	1,314	2,593	1,292	3,096	1,981	3,991	1,931	3,866	1,895	3,777	5,634
	Change	1,107	604	1,215	638	678	(242)	(420)	(148)	(610)	(159)	(227)	(315)
****	Total Payables	6,373,718	7,072,186	9,992,349	12,688,210	11,367,227	9,997,160	7,225,998	8,850,888	9,585,141	11,476,330	10,052,595	8,727,837
	Prior year	7,905,716	9,490,025	10,010,973	11,290,017	9,323,305	8,546,292	6,552,818	6,430,218	7,015,036	7,051,227	7,789,726	7,325,970
	Change	(1,531,998)	(2,417,839)	(18,624)	1,398,193	2,043,922	1,450,868	673,180	2,420,670	2,570,105	4,425,103	2,262,869	1,401,867
****	235 Customer deposits	949,228	958,353	969,529	978,279	996,869	991,567	968,077	958,939	959,384	972,009	974,054	970,254
	Prior year	935,745	944,210	934,610	937,627	949,827	929,567	916,675	909,175	910,350	915,190	919,605	931,813
	Change	13,483	14,143	34,919	40,652	47,042	62,000	51,402	49,764	49,034	56,819	54,449	38,441
236.1	Acc property taxes	4,329	(182,506)	1,036	119,772	228,256	345,247	464,247	583,247	702,247	327,572	446,572	(68,908)
	Prior year	(209,981)	(197,666)	522	105,512	208,255	301,759	406,759	508,857	613,727	718,727	342,226	6,082
	Change	214,310	15,160	514	14,260	20,001	43,488	57,488	74,390	88,520	(391,155)	104,346	(74,990)
236.2	Acc FUTA tax		4		5,286	8,269		64	99		51	99	
	Prior year	26	26		4,964	8,578		9,192	9,219		30	80	
	Change	(26)	(22)	0	322	(309)		(9,154)	(9,128)	0	21	19	0
236.3	Acc FICA tax												
	Prior year												
	Change	0	0	0	0	0	0	0	0	0	0	0	0
236.4	Acc SUTA tax		5	5	6,973	11,515	12,455	93	147	215	281	120	134
	Prior year	48	48	48	5,238	9,443	13,049	88	126	169	40	97	100
	Change	(48)	(43)	(43)	1,735	2,072	(594)	5	21	46	241	23	34
236.5	Sales tax	50,727	63,837	47,599	84,799	73,897	80,798	60,036	59,973	69,317	72,524	86,813	95,639
	Prior year	61,330	75,396	69,117	68,897	63,352	60,015	63,435	74,755	73,054	80,387	64,752	91,801
	Change	(10,603)	(11,559)	(21,518)	15,902	10,545	20,783	(3,399)	(14,782)	(3,737)	(7,863)	22,061	3,838

South Kentucky Rural Electric Cooperative
 Comparison of Test Year Account Balances with
 those of the Preceding Year - Balance Sheet

Acct #	Description	October Month 1	November Month 2	December Month 3	January Month 4	February Month 5	March Month 6	April Month 7	May Month 8	June Month 9	July Month 10	August Month 11	September Month 12
236.70	School taxes	174,940	194,190	206,265	333,128	303,515	313,247	211,392	173,991	188,338	225,990	241,608	243,847
	Prior year	170,307	208,407	288,758	301,779	284,269	237,526	205,470	193,102	193,924	221,129	205,625	223,697
	Change	4,633	(14,217)	(82,493)	31,349	19,246	75,721	5,922	(19,111)	(5,586)	4,861	35,983	20,150
236.80	Franchise taxes	44,880	48,223	49,288	75,236	75,674	76,110	54,172	39,937	49,373	55,014	59,733	61,179
	Prior year	48,453	59,468	64,570	70,831	71,417	59,584	52,421	46,733	50,830	53,773	50,672	55,820
	Change	(3,573)	(11,245)	(15,282)	4,405	4,257	16,526	1,751	(6,796)	(1,457)	1,241	9,061	5,359
237.10	RUS interest	451,340	164,865	51,232	149,638	224,660	88,530	185,503	261,386	125,137	222,782	298,754	153,872
	Prior year	33,621		11,276	29,273	(198)	9,420	26,203	(203)	8,543	107,389	164,855	15,673
	Change	417,719	164,865	39,956	120,365	224,858	79,110	159,300	261,589	116,594	115,393	133,899	138,199
237.20	City Mont interest	168,361	185,197		16,256	32,511	48,767	65,022	81,278	97,533	113,789	130,044	146,300
	Prior year	156,745	191,577		16,836	33,672	50,508	67,344	84,181	101,017	117,853	134,689	151,525
	Change	11,616	(6,380)	0	(580)	(1,161)	(1,741)	(2,322)	(2,903)	(3,484)	(4,064)	(4,645)	(5,225)
237.31	CFC	108,490	6,370	61,235	116,279	6,370	59,119	110,166	6,370	56,712	108,732	6,370	56,542
	Prior year	114,584		58,088	116,176		56,040	110,273	6	53,515	108,806	6	53,359
	Change	(6,094)	6,370	3,147	103	6,370	3,079	(107)	6,364	3,197	(74)	6,364	3,183
237.33	Interest on cust deposit	1,340	1,310	1,300	1,375	1,280	1,396	1,421	1,386	1,353	1,359	47,615	1,381
	Prior year	21,997	21,390	20,628	20,031	19,298	18,522	17,884	17,679	(17,854)	22,100	(18,927)	1,309
	Change	(20,657)	(20,080)	(19,328)	(18,656)	(18,018)	(17,126)	(16,463)	(16,293)	19,207	(20,741)	66,542	72
241.20	Payroll withholdings	42,517	30,947	38,409	22,372	27,769	33,749	40,058	30,651	37,357	22,016	29,102	33,433
	Prior year	40,274	30,226	36,851	21,075	34,597	34,539	21,470	31,533	38,564	21,098	28,428	34,011
	Change	2,243	721	1,558	1,297	(6,828)	(790)	18,588	(882)	(1,207)	918	674	(578)
241.50	City withholdings	14,756	15,515	16,777	25,733	12,025	29,184	15,022	12,731	17,642	17,221	17,911	34,165
	Prior year	14,772	32,491	39,204	47,235	53,228	16,021	31,834	14,253	17,544	17,307	16,605	28,068
	Change	(16)	(16,976)	(22,427)	(21,502)	(41,203)	13,163	(16,812)	(1,522)	98	(86)	1,306	6,097
242.20	Accrue payroll	170,455	203,913	326,311	335,851	334,456	424,585	167,053	204,851	269,591	339,943	403,190	466,550
	Prior year	227,842	299,163	271,006	351,592	337,797	386,158	448,771	169,891	241,995	334,112	357,246	445,260
	Change	(57,387)	(95,250)	55,305	(15,741)	(3,341)	38,427	(281,718)	34,960	27,596	5,831	45,944	21,290
242.21	Accrue sick leave	901,006	921,886	899,564	877,446	886,679	873,886	845,867	837,554	865,907	862,165	830,740	851,048
	Prior year	856,892	1,032,934	1,095,501	1,080,220	1,115,626	1,148,264	1,129,395	1,096,046	983,832	966,076	940,545	925,888
	Change	44,114	(111,048)	(195,937)	(202,774)	(228,947)	(274,378)	(283,528)	(258,492)	(117,925)	(103,911)	(109,805)	(74,840)
242.55	Accrue audit	8,000	8,800		825	1,650	2,475	3,300	4,125	4,950	5,775	6,600	7,425
	Prior year	7,750	(1,075)		800	1,600	2,400	3,200	4,000	4,800	5,600	6,400	7,200
	Change	250	9,875	0	25	50	75	100	125	150	175	200	225
****	Total Current & Accru	2,141,141	1,662,556	1,699,021	2,170,969	2,228,526	2,389,548	2,223,416	2,297,726	2,485,672	2,375,214	2,605,271	2,082,607
	Prior year	1,544,660	1,752,385	1,955,569	2,240,459	2,240,934	2,402,959	2,593,739	2,250,178	2,363,660	2,774,427	2,293,299	2,039,793
	Change	596,481	(89,829)	(256,548)	(69,490)	(12,408)	(13,411)	(370,323)	47,548	122,012	(399,213)	311,972	42,814

South Kentucky Rural Electric Cooperative
 Comparison of Test Year Account Balances with
 those of the Preceding Year - Balance Sheet

Acct #	Description	October Month 1	November Month 2	December Month 3	January Month 4	February Month 5	March Month 6	April Month 7	May Month 8	June Month 9	July Month 10	August Month 11	September Month 12
252.00	Consumer advances for	915,779	684,919	683,279	679,796	680,599	683,417	689,618	690,350	689,307	700,712	705,139	722,185
	Prior year	833,634	838,686	867,205	868,725	877,548	878,797	876,377	899,760	910,896	906,950	902,965	916,649
	Change	82,145	(153,767)	(183,926)	(188,929)	(196,949)	(195,380)	(186,759)	(209,410)	(221,589)	(206,238)	(197,826)	(194,464)
253.02	Unclaimed capital cred	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,168		
	Prior year	7,423	7,365	7,413	7,374	7,326	7,339	74	(74)	(218)			1,120
	Change	(6,303)	(6,245)	(6,293)	(6,254)	(6,206)	(6,219)	1,046	1,194	1,338	1,168	0	(1,120)
253.10	Energy prepayments	958	958	958	958	958	958	958	958	958	958	958	958
	Prior year	958	958	958	958	958	958	958	958	958	958	958	958
	Change	0	0	0	0	0	0	0	0	0	0	0	0
253.30	Others	20,561	19,786	19,055	18,319	17,577	17,130	16,080	15,324	17,926	13,142	12,459	12,050
	Prior year	30,237	29,364	28,537	26,871	26,724	24,855	24,251	23,607	22,678	22,957	22,146	21,330
	Change	(9,676)	(9,578)	(9,482)	(8,552)	(9,147)	(7,725)	(8,171)	(8,283)	(4,752)	(9,815)	(9,687)	(9,280)
253.06	Keep cozy	1,425	1,375	1,404	1,258	1,199	1,140	1,081	1,022	961	901	839	777
	Prior year	5,147	4,998	2,680	1,916	1,864	1,811	1,758	1,704	1,650	1,595	1,540	1,485
	Change	(3,722)	(3,623)	(1,276)	(658)	(665)	(671)	(677)	(682)	(689)	(694)	(701)	(708)
*****	Total deferred credits	939,843	708,158	705,816	701,451	701,453	703,765	708,857	708,774	710,272	716,881	719,395	735,970
	Prior year	877,399	881,371	906,793	905,844	914,420	913,760	903,418	925,955	935,964	932,460	927,609	941,542
	Change	62,444	(173,213)	(200,977)	(204,393)	(212,967)	(209,995)	(194,561)	(217,181)	(225,692)	(215,579)	(208,214)	(205,572)
*****	Total Equities & Liabil	202,251,844	201,237,019	203,639,362	207,971,596	210,918,704	210,395,866	208,480,106	208,795,203	208,986,960	210,507,882	223,388,697	222,791,298
	Prior year	188,929,415	192,034,116	196,019,441	199,683,184	199,181,920	206,007,495	204,418,990	203,645,972	203,210,922	203,684,431	202,190,684	203,527,433
	Change	13,322,429	9,202,903	7,619,921	8,288,412	11,736,784	4,388,371	4,061,116	5,149,231	5,776,038	6,823,451	21,198,013	19,263,865

South Kentucky Rural Electric
Case No. 2011-00096
First Data Request of Commission Staff

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

Response

See Exhibit X of the Application.

South Kentucky Rural Electric Cooperative
 Comparison of Test Year Income Statement Account
 Balances with those of the Preceding Year
 September 30, 2010

Acct #	Description	October Month 1	November Month 2	December Month 3	January Month 4	February Month 5	March Month 6	April Month 7	May Month 8	June Month 9	July Month 10	August Month 11	September Month 12	Total
440.10	Residential	4,470,957	4,993,919	7,558,813	11,740,352	9,213,622	8,814,759	5,363,544	4,097,447	5,202,639	7,128,958	7,127,171	6,333,779	82,045,960
	Prior year	4,594,550	6,054,748	9,270,295	9,337,769	9,458,559	7,203,022	5,582,956	4,658,044	4,705,426	5,772,394	4,859,465	5,294,074	76,791,302
	Change	(123,593)	(1,060,829)	(1,711,482)	2,402,583	(244,937)	1,611,737	(219,412)	(560,597)	497,213	1,356,564	2,267,706	1,039,705	5,254,658
442.10	Small commercial	597,559	552,945	664,612	864,484	725,015	722,730	579,193	537,739	671,580	839,562	827,255	797,596	8,380,270
	Prior year	982,295	1,038,922	999,287	735,095	744,924	629,070	571,868	585,091	632,771	721,423	653,815	717,559	9,012,120
	Change	(384,736)	(485,977)	(334,675)	129,389	(19,909)	93,660	7,325	(47,352)	38,809	118,139	173,440	80,037	(631,850)
442.20	Large commercial	2,061,119	1,987,930	2,227,037	2,289,962	2,014,867	2,085,000	1,881,201	1,749,168	2,208,499	2,535,799	2,546,826	2,523,457	26,110,865
	Prior year	2,032,018	1,899,470	1,972,360	2,131,371	2,133,476	1,958,247	1,904,945	1,938,501	2,070,744	2,160,662	1,906,732	2,393,693	24,502,219
	Change	29,101	88,460	254,677	158,591	(118,609)	126,753	(23,744)	(189,333)	137,755	375,137	640,094	129,764	1,608,646
442.10	Large commercial,	110,745	106,974	128,574	161,578	139,626	131,317	110,886	106,211	126,507	154,607	150,674	145,473	1,573,172
	Prior year	111,257	114,419	128,650	132,236	146,003	120,045	108,963	108,839	111,136	121,298	114,390	125,229	1,442,465
	Change	(512)	(7,445)	(76)	29,342	(6,377)	11,272	1,923	(2,628)	15,371	33,309	36,284	20,244	130,707
444.00	Public street and lig	12,168	12,204	13,528	12,940	11,967	12,729	11,819	7,257	17,239	13,130	12,761	12,711	150,453
	Prior year	14,798	15,029	15,611	7,829	12,020	12,112	11,768	8,004	16,634	12,226	11,383	13,439	150,853
	Change	(2,630)	(2,825)	(2,083)	5,111	(53)	617	51	(747)	605	904	1,378	(728)	(400)
445.00	Public authorities	63,059	65,785	102,874	183,228	149,375	139,635	77,467	59,957	75,265	116,283	114,712	101,442	1,249,082
	Prior year	66,099	74,296	132,232	136,013	149,550	110,654	78,102	63,962	63,183	83,249	67,298	74,786	1,099,424
	Change	(3,040)	(8,511)	(29,358)	47,215	(175)	28,981	(635)	(4,005)	12,082	33,034	47,414	26,656	149,658
450.00	Forfeit Discounts	78,543	54,774	80,926	91,939	149,606	153,789	123,033	67,956	65,039	65,368	87,645	92,606	1,111,224
	Prior year	88,701	46,483	104,309	127,394	124,424	118,768	88,408	74,238	65,290	73,036	74,687	74,820	1,060,558
	Change	(10,158)	8,291	(23,383)	(35,455)	25,182	35,021	34,625	(6,282)	(251)	(7,668)	12,958	17,786	50,666
451.00	Miscellaneous Serv	25,793	17,283	16,198	13,883	8,524	22,453	20,922	23,006	20,104	13,682	13,363	15,890	211,101
	Prior year	21,221	13,584	14,382	14,581	11,857	17,514	22,375	23,851	21,350	21,720	27,141	23,844	233,420
	Change	4,572	3,699	1,816	(698)	(3,333)	4,939	(1,453)	(845)	(1,246)	(8,038)	(13,778)	(7,954)	(22,319)
454.00	Rent form electric i	145,000	145,000	221,691	152,000	152,000	152,000	152,000	152,000	152,000	152,000	152,000	152,000	1,879,691
	Prior year	139,897	139,897	202,649	145,000	145,000	145,000	145,000	145,000	145,000	145,000	145,000	145,000	1,787,443
	Change	5,103	5,103	19,042	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	92,248
456.00	Other electric rever	1,544	1,400	1,384	1,214	1,537	(3,257)	6,435	1,459	1,480	57	1,632	1,500	16,385
	Prior year	1,811	1,521	1,504	1,500	1,550	1,425	202,286	6,010	1,536	(203,994)	1,867	43,985	61,001
	Change	(267)	(121)	(120)	(286)	(13)	(4,682)	(195,851)	(4,551)	(56)	204,051	(235)	(42,485)	(44,616)
***	Total Revenues	7,566,487	7,938,214	11,015,637	15,511,580	12,566,139	12,231,155	8,326,500	6,802,200	8,540,352	11,019,446	11,034,039	10,176,454	122,728,203
	Prior year	8,052,647	9,398,369	12,841,279	12,768,788	12,927,363	10,315,857	8,716,671	7,611,540	7,833,070	8,907,014	7,861,778	8,906,429	116,140,805
	Change	(486,160)	(1,460,155)	(1,825,642)	2,742,792	(361,224)	1,915,298	(390,171)	(809,340)	707,282	2,112,432	3,172,261	1,270,025	6,587,398

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Acct #	Description	October Month 1	November Month 2	December Month 3	January Month 4	February Month 5	March Month 6	April Month 7	May Month 8	June Month 9	July Month 10	August Month 11	September Month 12	Total
	Change	0	0	0	0	0	0	0	0	0	0	0	0	0
***	Total Operations	279,391	276,514	319,880	277,200	309,450	300,454	295,052	320,901	386,690	504,144	(11,919)	283,763	3,541,520
	Prior year	304,446	289,765	357,123	252,671	228,822	274,636	284,046	243,511	268,880	278,490	274,653	310,808	3,367,851
	Change	(8,064)	543	(28,459)	28,865	78,927	35,962	13,376	76,521	132,075	225,523	(280,029)	(17,045)	258,195
590.00	Engineering & super	6,313	6,279	6,067	6,889	6,242	6,420	6,603	6,158	5,716	(361)	4,340	4,520	65,186
	Prior year	6,364	5,880	5,972	6,255	5,285	7,443	5,571	5,463	5,434	6,358	5,344	6,101	71,470
	Change	(51)	399	95	634	957	(1,023)	1,032	695	282	(6,719)	(1,004)	(1,581)	(6,284)
592.00	Station expense	611	551	600	20,814	982	594	1,097	626	501	86	109	687	27,258
	Prior year	858	705	526	17,085	835	503	573	561	492	636	1,218	763	24,755
	Change	(247)	(154)	74	3,729	147	91	524	65	9	(550)	(1,109)	(76)	2,503
593.00	Maintenance of over	236,439	193,768	276,206	253,127	179,060	212,010	202,618	272,196	263,584	268,477	255,005	233,108	2,845,598
	Prior year	195,367	200,203	252,231	272,470	285,051	219,319	250,617	255,224	275,450	246,734	237,940	215,356	2,905,962
	Change	41,072	(6,435)	23,975	(19,343)	(105,991)	(7,309)	(47,999)	16,972	(11,866)	21,743	17,065	17,752	(60,364)
593.50	Right-of-way maint	249,884	236,647	198,315	182,096	149,638	276,808	291,567	315,949	293,910	486,905	299,671	466,138	3,447,528
	Prior year	311,266	159,612	(8,779)	308,610	140,473	153,117	158,904	262,923	168,205	191,095	370,896	291,473	2,507,795
	Change	(61,382)	77,035	207,094	(126,514)	9,165	123,691	132,663	53,026	125,705	295,810	(71,225)	174,665	939,733
594.00	Underground	1,841	460	489	684	693	471	1,309	792	1,075	783	217	1,231	10,045
	Prior year	846	851	1,977	671	676	1,111	727	2,192	1,014	675	1,206	1,580	13,526
	Change	995	(391)	(1,488)	13	17	(640)	582	(1,400)	61	108	(989)	(349)	(3,481)
595.00	Transformer maintenance			131								450	9,665	10,246
	Prior year	110			89				344				0	543
	Change	(110)	0	131	(89)	0	0	0	(344)	0	0	450	9,665	9,703
596.00	Street lights	2,490	3,919	3,418	2,876	2,386	3,293	1,032	2,381	2,021	1,945	3,133	2,006	30,900
	Prior year	2,741	3,365	1,837	2,884	1,145	5,233	4,571	1,336	1,588	2,447	1,447	2,962	31,556
	Change	(251)	554	1,581	(8)	1,241	(1,940)	(3,539)	1,045	433	(502)	1,686	(956)	(656)
597.00	Meter maintenance	148		719	43	483		317	1,278		15,827			18,815
	Prior year	150			43	1,346	12,798	3,960	8,520					26,774
	Change	(2)	0	719	43	(863)	(12,798)	(3,643)	(7,242)	0	15,827	0	0	(7,959)
598.00	Miscellaneous distr	30,864	28,326	25,906	28,478	28,544	31,051	29,385	31,376	31,280	34,767	37,956	31,558	369,491
	Prior year	38,351	26,932	32,618	23,819	23,298	32,312	27,146	22,402	27,331	24,611	22,733	27,811	329,364
	Change	(7,487)	1,394	(6,712)	4,659	5,246	(1,261)	2,239	8,974	3,949	10,156	15,223	3,747	40,127
***	Total Maintenance	528,590	469,950	511,851	495,007	368,028	530,647	533,928	630,756	598,087	808,429	600,881	748,913	6,825,067

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	Prior year	556,053	397,548	286,382	631,883	458,109	431,836	452,069	558,965	479,514	472,556	640,784	546,046	5,911,745
	Change	(27,212)	71,848	223,888	(136,868)	(91,322)	100,751	85,398	70,746	118,140	336,375	(41,589)	203,823	913,978
901.00	Supervision	2,629	2,530	2,420	2,577	2,572	2,615	2,794	2,562	2,460	2,462	2,218	2,279	30,118
	Prior year	2,776	2,528	2,605	2,436	2,286	2,561	2,359	2,598	2,269	2,590	2,241	2,455	29,704
	Change	(147)	2	(185)	141	286	54	435	(36)	191	(128)	(23)	(176)	414
902.00	Meter reading	46,952	48,838	30,828	63,173	31,414	70,007	53,247	46,140	46,657	50,183	47,799	45,667	580,905
	Prior year	45,594	49,465	47,260	43,754	48,442	46,451	46,578	49,877	45,770	49,796	41,472	52,984	567,443
	Change	1,358	(627)	(16,432)	19,419	(17,028)	23,556	6,669	(3,737)	887	387	6,327	(7,317)	13,462
903.00	Consumer records	234,878	233,836	187,901	305,222	245,055	204,254	297,701	229,603	227,749	252,843	227,541	232,944	2,879,527
	Prior year	257,233	243,098	248,375	237,248	227,807	264,065	189,687	266,548	214,689	234,426	221,083	232,289	2,836,548
	Change	(22,355)	(9,262)	(60,474)	67,974	17,248	(59,811)	108,014	(36,945)	13,060	18,417	6,458	655	42,979
903.10	Cash short/over	115	(52)	(9)	410	159	82	75	(62)	294	75	18	66	1,171
	Prior year	293	481	182	110	33	384	288	489	185	344	38	256	3,083
	Change	(178)	(533)	(191)	300	126	(302)	(213)	(551)	109	(269)	(20)	(190)	(1,912)
904.00	Uncollectibles	39,498	43,418	45,650	71,992	67,154	68,947	47,608	40,555	42,730	50,132	55,587	54,545	627,816
	Prior year	38,827	47,839	62,765	67,083	62,923	52,795	46,092	43,604	43,959	49,282	46,019	50,150	611,338
	Change	671	(4,421)	(17,115)	4,909	4,231	16,152	1,516	(3,049)	(1,229)	850	9,568	4,395	16,478
***	Total Consumer Ac	324,072	328,570	266,790	443,374	346,354	345,905	401,425	318,798	319,890	355,695	333,163	335,501	4,119,537
	Prior year	344,723	343,411	361,187	350,631	341,491	366,256	285,004	363,116	306,872	336,438	310,853	338,134	4,048,116
	Change	(20,651)	(14,841)	(94,397)	92,743	4,863	(20,351)	116,421	(44,318)	13,018	19,257	22,310	(2,633)	71,421
907.00	Supervision consum	2,629	2,530	2,455	2,617	2,572	2,691	2,834	2,562	2,500	2,462	2,255	2,349	30,456
	Prior year	2,814	2,569	2,605	2,472	2,286	2,561	2,507	2,341	2,390	2,590	2,275	2,526	29,936
	Change	(185)	(39)	(150)	145	286	130	327	221	110	(128)	(20)	(177)	520
908.00	Consumer Assistan	56,418	51,329	41,831	53,814	51,042	57,234	54,738	43,805	38,470	35,662	41,391	32,948	558,682
	Prior year	54,721	57,333	51,780	61,579	47,974	49,778	44,152	42,763	38,744	50,096	45,607	51,515	596,042
	Change	1,697	(6,004)	(9,949)	(7,765)	3,068	7,456	10,586	1,042	(274)	(14,434)	(4,216)	(18,567)	(37,360)
909.00	Information and ins	7,797	8,352	7,750	9,113	9,091	11,874	12,508	7,559	14,401	21,159	7,937	7,614	125,155
	Prior year	9,160	9,364	7,128	7,939	13,207	8,828	8,699	8,376	19,571	7,836	6,772	8,347	115,227
	Change	(1,363)	(1,012)	622	1,174	(4,116)	3,046	3,809	(817)	(5,170)	13,323	1,165	(733)	9,928
910.00	Misc consumer infc	481	242	121	242	224	331	331	287	207	289	200	339	3,294
	Prior year	603	401	302	302	302	302	346	391	390	346	302	302	4,289
	Change	(122)	(159)	(181)	(60)	(78)	29	(15)	(104)	(183)	(57)	(102)	37	(995)

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929.00	Duplicate charge	(1,169)	(1,690)	(1,399)	(3,799)	(3,360)	(4,317)	(2,497)	(1,550)	(1,379)	(1,367)	(1,805)	(2,745)	(27,077)
	Prior year	(1,790)	(1,636)	(2,427)	(3,069)	(3,310)	(3,351)	(2,319)	(2,048)	(1,942)	(1,666)	(1,566)	(2,301)	(27,425)
	Change	621	(54)	1,028	(730)	(50)	(966)	(178)	498	563	299	(239)	(444)	348
930.10	General advertising	6,515	2,782	2,166	4,404	2,976	3,994	2,493	3,840	2,453	1,991	3,811	2,622	40,047
	Prior year	15,123	6,362	8,284	4,703	730	2,959	2,933	1,806	4,403	2,870	3,426	2,063	55,662
	Change	(8,608)	(3,580)	(6,118)	(299)	2,246	1,035	(440)	2,034	(1,950)	(879)	385	559	(15,615)
930.20	Miscellaneous gene	26,642	30,417	33,554	24,379	24,582	23,857	24,428	31,978	24,508	23,663	27,324	28,717	324,049
	Prior year	28,733	28,367	31,761	25,214	23,840	25,779	23,849	27,986	24,395	23,721	27,459	24,726	315,830
	Change	(2,091)	2,050	1,793	(835)	742	(1,922)	579	3,992	113	(58)	(135)	3,991	8,219
930.21	Directors expenses	23,143	19,848	339,006	19,772	19,808	19,004	19,835	20,268	19,424	22,716	23,824	18,787	565,435
	Prior year	26,654	19,981	19,143	17,590	16,090	21,752	16,789	16,486	18,776	22,066	20,101	18,063	233,491
	Change	(3,511)	(133)	319,863	2,182	3,718	(2,748)	3,046	3,782	648	650	3,723	724	331,944
930.22	Dues in associated	59,960	12,884	12,884	13,682	13,682	13,682	13,682	13,682	13,682	13,682	13,682	13,682	208,866
	Prior year	57,649	12,772	12,772	12,884	12,884	12,884	12,884	12,884	12,884	12,884	12,884	12,884	199,149
	Change	2,311	112	112	798	798	798	798	798	798	798	798	798	9,717
930.23	Annual meeting	500	3,972		1,500	1,500	12,469	1,538	21,610	95,928	34,135	5,006	4,972	183,130
	Prior year			2,000	3,472	5,500	1,000		28,914	73,022	1,815	37,786	(10,800)	142,709
	Change	500	3,972	(2,000)	(1,972)	(4,000)	11,469	1,538	(7,304)	22,906	32,320	(32,780)	15,772	40,421
930.24	Capital credit	822	1,115	1,361	1,035	1,004	869	908	974	1,008	1,260	730	890	11,976
	Prior year	155		434	228	115	148	452	310	239	174	55		2,310
	Change	667	1,115	927	807	889	721	456	664	769	1,086	675	890	9,666
930.31	Other misc	39,441		75,405	19,082		4		10,744					144,676
	Prior year	(5,397)	(3,963)		1,367	5		(5)		(130,000)	(65,000)	65,294	39,294	(98,405)
	Change	44,838	3,963	75,405	17,715	(5)	4	5	10,744	130,000	65,000	(65,294)	(39,294)	243,081
935.00	Maintenance of ger	46,157	41,637	60,752	60,369	86,119	48,727	55,082	44,574	55,135	53,315	72,112	35,193	659,172
	Prior year	59,331	53,552	56,034	62,071	56,749	50,540	54,422	50,524	53,754	58,683	31,546	42,809	630,015
	Change	(13,174)	(11,915)	4,718	(1,702)	29,370	(1,813)	660	(5,950)	1,381	(5,368)	40,566	(7,616)	29,157
***	Total Administrativ	351,851	257,812	689,067	297,400	308,125	266,636	279,871	306,275	371,783	306,545	284,946	239,652	3,959,963
	Prior year	412,976	350,388	156,474	278,125	259,587	304,292	259,221	291,041	199,164	226,876	347,963	283,882	3,369,989
	Change	(61,125)	(92,576)	532,593	19,275	48,538	(37,656)	20,650	15,234	172,619	79,669	(63,017)	(44,230)	589,974
403.60	Distribution deprec	413,980	415,781	417,008	418,330	419,499	421,152	422,710	424,050	425,460	427,094	430,846	432,145	5,068,055
	Prior year	391,552	394,323	396,194	397,488	398,345	399,735	401,374	402,695	403,981	409,880	411,309	412,412	4,819,288

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	Change	22,428	21,458	20,814	20,842	21,154	21,417	21,336	21,355	21,479	17,214	19,537	19,733	248,767
403.70	General depreciati	46,769	46,910	47,033	47,207	47,005	46,804	46,984	47,223	47,013	44,840	41,567	41,523	550,878
	Prior year	43,567	42,891	42,603	43,056	43,092	46,949	46,886	46,892	46,975	46,882	46,492	46,483	542,768
	Change	3,202	4,019	4,430	4,151	3,913	(145)	98	331	38	(2,042)	(4,925)	(4,960)	8,110
***	Total Depreciation	460,749	462,691	464,041	465,537	466,504	467,956	469,694	471,273	472,473	471,934	472,413	473,668	5,618,933
	Prior year	435,119	437,214	438,797	440,544	441,437	446,684	448,260	449,587	450,956	456,762	457,801	458,895	5,362,056
	Change	25,630	25,477	25,244	24,993	25,067	21,272	21,434	21,686	21,517	15,172	14,612	14,773	256,877
408.70	Regulatory									111,748		583		112,331
	Prior year									112,527				112,527
	Change	0	0	0	0	0	0	0	0	(779)	0	583	0	(196)
***	Total Tax Expense	0	0	0	0	0	0	0	0	111,748	0	583	0	112,331
	Prior year	0	0	0	0	0	0	0	0	112,527	0	0	0	112,527
	Change	0	0	0	0	0	0	0	0	(779)	0	583	0	(196)
427.10	RUS interest	435,668	423,688	474,780	442,188	407,673	444,741	427,857	438,463	434,133	436,711	434,077	470,856	5,270,835
	Prior year	381,141	349,961	387,363	375,474	322,699	400,981	360,947	357,175	618,062	449,226	434,050	432,852	4,869,931
	Change	54,527	73,727	87,417	66,714	84,974	43,760	66,910	81,288	(183,929)	(12,515)	27	38,004	400,904
427.20	CFC interest	55,131	53,353	54,955	54,955	46,032	52,749	51,047	49,677	50,342	52,020	49,001	50,171	619,433
	Prior year	58,231	56,353	58,088	58,088	52,467	56,040	54,233	56,040	53,508	55,292	55,292	53,353	666,985
	Change	(3,100)	(3,000)	(3,133)	(3,133)	(6,435)	(3,291)	(3,186)	(6,363)	(3,166)	(3,272)	(6,291)	(3,182)	(47,552)
427.40	City of Monticello	16,836	16,836	16,836	16,256	16,255	16,256	16,256	16,256	16,256	16,256	16,256	16,256	196,811
	Prior year		34,832	17,423	16,836	16,836	16,836	16,836	16,836	16,836	16,836	16,836	16,836	203,779
	Change	16,836	(17,996)	(587)	(580)	(581)	(580)	(580)	(580)	(580)	(580)	(580)	(580)	(6,968)
***	Total Interest on Lc	507,635	493,877	546,571	513,399	469,960	513,746	495,160	504,396	500,731	504,987	499,334	537,283	6,087,079
	Prior year	439,372	441,146	462,874	450,398	392,002	473,857	432,016	430,051	688,406	521,354	506,178	503,041	5,740,695
	Change	51,427	70,727	84,284	63,581	78,539	40,469	63,724	74,925	(187,095)	(15,787)	(6,264)	34,822	353,352
431.00	Interest - customer	466	572	589	907	668	1,572	1,968	1,679	1,457	1,140	47,944	112	59,074
	Prior year	767	569	104,953	951	1,384	89,489	1,725	1,727	(7,334)	42,776	134	(66,847)	170,294
	Change	(301)	3	(104,364)	(44)	(716)	(87,917)	243	(48)	8,791	(41,636)	47,810	66,959	(111,220)
431.10	Short-term loans													0
	Prior year												81,356	81,356
	Change	0	0	0	0	0	0	0	0	0	0	0	(81,356)	(81,356)
***	Total Interest - Oth	466	572	589	907	668	1,572	1,968	1,679	1,457	1,140	47,944	112	59,074

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Acct #	Description	October Month 1	November Month 2	December Month 3	January Month 4	February Month 5	March Month 6	April Month 7	May Month 8	June Month 9	July Month 10	August Month 11	September Month 12	Total
	Prior year	767	569	104,953	951	1,384	89,489	1,725	1,727	(7,334)	42,776	134	14,509	251,650
	Change	(301)	3	(104,364)	(44)	(716)	(87,917)	243	(48)	8,791	(41,636)	47,810	(14,397)	(192,576)
425.00	Amortization	390	390	390	390	390	390	390	390	390	390	390	390	4,680
	Prior year	390	390	390	390	390	390	390	390	390	390	390	390	4,680
	Change	0	0	0	0	0	0	0	0	0	0	0	0	0
426.10	Donations	3,900	5,614	1,733	6,313	440	1,028	2,560	21,402	5,349	1,055	3,123	1,910	54,427
	Prior year	3,507	6,456	4,059	5,590	8,382	2,455	15,391	13,215	4,454	1,913	403	1,117	66,942
	Change	393	(842)	(2,326)	723	(7,942)	(1,427)	(12,831)	8,187	895	(858)	2,720	793	(12,515)
426.30	Penalties							84	915	9,250			(9,250)	999
	Prior year													0
	Change	0	0	0	0	0	0	84	915	9,250	0	0	(9,250)	999
426.40	Civic and related	1,167	176	446	1,132	609	810	531	280	20	46	49	100	5,366
	Prior year	137	173	506	2,993	124	198	524	352	31	60	130	94	5,322
	Change	1,030	3	(60)	(1,861)	485	612	7	(72)	(11)	(14)	(81)	6	44
***	Total Other Deduct	5,457	6,180	2,569	7,835	1,439	2,228	3,565	22,987	15,009	1,491	3,562	(6,850)	60,792
	Prior year	4,034	7,019	4,955	8,973	8,896	3,043	16,305	13,957	4,875	2,363	923	1,601	72,264
	Change	1,423	(839)	(2,386)	(1,138)	(7,457)	(815)	(12,740)	9,030	10,134	(872)	2,639	(8,451)	(11,472)
****	Total Cost of Elect	8,102,207	8,269,695	11,540,207	14,180,896	12,771,103	11,414,653	7,071,805	7,717,638	9,025,912	11,102,243	10,257,876	8,847,332	120,296,887
	Prior year	9,135,853	10,565,340	11,259,721	13,087,320	10,826,873	9,984,103	8,296,580	7,791,377	8,798,314	8,711,640	9,206,018	8,216,010	115,874,469
	Change	(1,033,646)	(2,295,645)	280,486	1,093,576	1,944,230	1,430,550	(1,224,775)	(73,739)	227,598	2,390,603	1,051,858	631,322	4,422,418
****	Operating Margins	(535,720)	(331,481)	(524,570)	1,330,684	(204,964)	816,502	1,254,695	(915,438)	(485,560)	(82,797)	776,163	1,329,122	2,431,316
	Prior year	(1,083,206)	(1,166,971)	1,581,558	(318,532)	2,100,490	331,754	420,091	(179,837)	(965,244)	195,374	(1,344,240)	690,419	266,336
	Change	547,486	835,490	(2,106,128)	1,649,216	(2,305,454)	484,748	834,604	(735,601)	479,684	(278,171)	2,120,403	638,703	2,164,980
*** 419.0	Interest income	9,354	8,864	9,009	8,439	7,681	7,766	7,755	8,179	9,183	8,599	7,641	7,696	100,166
	Prior year	7,503	6,968	7,293	7,703	6,669	6,872	8,197	9,108	8,929	9,438	10,384	10,735	99,799
	Change	1,851	1,896	1,716	736	1,012	894	(442)	(929)	254	(839)	(2,743)	(3,039)	367
*** 418.0	Equity investments			(100)										(100)
	Prior year			3,976										3,976
	Change	0	0	(4,076)	0	0	0	0	0	0	0	0	0	(4,076)
415.01	Rev from ETS hea	7,315	3,100	11,590	3,005	5,929	3,883	1,299	1,298	1,269	1,274	1,251	1,178	42,391
	Prior year	22,797	9,516	9,408	8,896	6,376	9,028	5,488	1,514	6,798	5,295	3,777	2,728	91,621
	Change	(15,482)	(6,416)	2,182	(5,891)	(447)	(5,145)	(4,189)	(216)	(5,529)	(4,021)	(2,526)	(1,550)	(49,230)

South Kentucky Rural Electric Cooperative
 Comparison of Test Year Income Statement Account
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Acct #	Description	October Month 1	November Month 2	December Month 3	January Month 4	February Month 5	March Month 6	April Month 7	May Month 8	June Month 9	July Month 10	August Month 11	September Month 12	Total
415.04	Rev from water heater	9,212	8,283	9,003	9,422	12,028	10,187	2,791	2,242	12,085	3,369	6,037	6,935	91,594
	Prior year	11,671	12,890	4,727	8,314	8,095	10,407	7,423	6,860	6,765	4,800	3,895	5,215	91,062
	Change	(2,459)	(4,607)	4,276	1,108	3,933	(220)	(4,632)	(4,618)	5,320	(1,431)	2,142	1,720	532
416.02	Cost of ETS heater	(15,041)	(7,184)	(12,084)	(12,215)	(7,820)	(5,955)	(2,324)	(786)	(1,670)	(1,944)	(982)	(11,909)	(79,914)
	Prior year	(21,523)	(15,583)	(15,708)	(16,234)	(8,106)	(11,863)	(6,664)	(1,243)	(8,863)	(6,934)	(2,770)	(8,974)	(124,465)
	Change	6,482	8,399	3,624	4,019	286	5,908	4,340	457	7,193	4,990	1,788	(2,935)	44,551
416.04	Cost of water heater	(9,665)	(7,429)	(10,551)	(12,147)	(5,527)	(9,686)	(4,749)	(4,151)	(12,744)	(4,878)	(8,130)	(4,534)	(94,191)
	Prior year	(13,439)	(13,738)	(1,850)	(8,479)	(14,056)	(12,732)	(8,372)	177	(7,373)	(7,708)	1,445	(7,235)	(93,360)
	Change	3,774	6,309	(8,701)	(3,668)	8,529	3,046	3,623	(4,328)	(5,371)	2,830	(9,575)	2,701	(831)
417.01	Rev from meter pole	4,215	5,155	3,905	2,705	1,750	6,600	9,000	4,625	5,100	7,050	5,475	3,700	59,280
	Prior year	6,175	2,745	2,380	2,410	3,775	4,310	3,450	6,600	6,930	4,600	4,535	7,270	55,180
	Change	(1,960)	2,410	1,525	295	(2,025)	2,290	5,550	(1,975)	(1,830)	2,450	940	(3,570)	4,100
417.06	Rev from temp service	165	245	267	183	238	351	383	150	230	(36)	132	(861)	1,447
	Prior year	242	302	246	216	180	260	180	137	165	165	165	165	2,423
	Change	(77)	(57)	21	(33)	58	91	203	13	65	(201)	(33)	(1,026)	(976)
417.10	Exp of S-5 loans	204	(199)	338	38	76	104	461		616	163	300	184	2,285
	Prior year	(36)	24	148	142	239	(242)	189	35	126	12	25	84	746
	Change	240	(223)	190	(104)	(163)	346	272	(35)	490	151	275	100	1,539
417.11	Exp of meter pole	(4,143)	(4,371)	(3,936)	(4,058)	(1,814)	(6,188)	(8,147)	(4,412)	(4,917)	(6,757)	(4,682)	(7,792)	(61,217)
	Prior year	(7,263)	(3,428)	(2,504)	(2,540)	(3,622)	(4,137)	(3,899)	(6,794)	(6,868)	(4,727)	(5,186)	(3,861)	(54,829)
	Change	3,120	(943)	(1,432)	(1,518)	1,808	(2,051)	(4,248)	2,382	1,951	(2,030)	504	(3,931)	(6,388)
417.12	Exp of S-12 loans	(18)	32	(32)		(21)					(110)	(36)		(185)
	Prior year	(890)	(1)	(34)	9	(18)	(18)	7	(144)	(148)	(178)	(18)	(155)	(1,588)
	Change	872	33	2	(9)	(3)	18	(7)	144	148	68	(18)	155	1,403
417.14	Exp of temp service	900	(51)	91	900			900		900				3,640
	Prior year	827	(113)	(71)	829	(54)	(40)	900			900			3,178
	Change	73	62	162	71	54	40	0	0	900	(900)	0	0	462
418.06	Rev from 933 N M	(146)	(146)	(161)	(142)	(142)	(142)	(142)	(142)	(142)	(142)	(142)	(142)	(1,731)
	Prior year	(191)	(145)	(244)	(149)	(149)	(149)	(149)	(149)	(37)	(146)	(146)	(146)	(1,800)
	Change	45	(1)	83	7	7	7	7	7	(105)	4	4	4	69
418.02	Rev from 1522 Wa	2,100	700		2,800		2,800			2,800				11,200
	Prior year	700	1,400	700	2,800	700	700	700	700		1,400			9,800
	Change	1,400	(700)	(700)	0	(700)	2,100	(700)	(700)	2,800	(1,400)	0	0	1,400

South Kentucky Rural Electric Cooperative
 Comparison of Test Year Income Statement Account
 Balances with those of the Preceding Year
 September 30, 2010

Exhibit 9
 page 10 of 11
 Witness: Jim Adkins

Acct #	Description	October Month 1	November Month 2	December Month 3	January Month 4	February Month 5	March Month 6	April Month 7	May Month 8	June Month 9	July Month 10	August Month 11	September Month 12	Total
421.02	Exp of farm	(164)	(164)	(1,753)	(166)	(166)	(166)	(166)	(1,348)	(166)	(166)	(166)	(166)	(4,757)
	Prior year	(162)	(162)	(177)	(165)	(183)	(165)	(1,454)	(185)	(164)	(164)	(164)	(164)	(3,309)
	Change	(2)	(2)	(1,576)	(1)	17	(1)	1,288	(1,163)	(2)	(2)	(2)	(2)	(1,448)
421.10	Gain/loss on disposition			12,255	35,308	(1,640)	52,213	(873)				(916)	27,040	123,387
	Prior year			(21,636)	(3,221)	(145)	(3,038)	(6,521)	(50)	(54)	(610)	(1,422)		(36,697)
	Change	0	0	33,891	38,529	(1,495)	55,251	5,648	50	54	610	506	27,040	160,084
***	Total Non Operatin	(5,066)	(2,029)	8,932	25,633	2,891	54,001	(1,567)	(2,524)	3,361	(2,177)	(1,859)	13,633	93,229
	Prior year	(1,092)	(6,293)	(24,615)	(7,172)	(6,968)	(7,679)	(8,722)	7,458	(2,723)	(3,295)	4,136	(5,073)	(62,038)
	Change	(3,974)	4,264	33,547	32,805	9,859	61,680	7,155	(9,982)	6,084	1,118	(5,995)	18,706	155,267
*** 423.0	Patonage capital - East KY					4,918,417								4,918,417
	Prior year													0
	Change	0	0	0	0	4,918,417	0	0	0	0	0	0	0	4,918,417
*** 424.0	Total Other Patron	86,917	430				45,124		20,766				108,328	261,565
	Prior year				37	44,082				1,883			69,200	115,202
	Change	86,917	430	0	(37)	(44,082)	45,124	0	20,766	(1,883)	0	0	39,128	146,363
*****	Net Margins	(444,515)	(324,216)	(506,729)	1,364,756	4,724,025	923,393	1,260,883	(889,017)	(473,016)	(76,375)	781,945	1,458,779	7,799,913
	Prior year	(1,076,795)	(1,166,296)	1,568,212	(317,964)	2,144,273	330,947	419,566	(163,271)	(957,155)	201,517	(1,329,720)	765,281	418,595
	Change	632,280	842,080	(2,074,941)	1,682,720	2,579,752	592,446	841,317	(725,746)	484,139	(277,892)	2,111,665	693,498	7,381,318

South Kentucky Rural Electric
Case No. 2011-00096
First Data Request of Commission Staff

10. Provide the following information for each item of the 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

South Kentucky does not have property held for future use.

South Kentucky Rural Electric
Case No. 2011-00096
First Data Request of Commission Staff

11. 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

<u>Description of property</u>	<u>Property Taxes</u>	<u>Account</u>	<u>Date Purchased</u>	<u>Cost</u>
Industrial site, 76 acres		121.00	1990	\$25,589
Farm building on above land	\$187	121.20	1990	\$26,637
Lot at 933 N Main Street		121.02	1993	\$50,461
House on above lot	\$219	121.22	1993	\$25,094

South Kentucky Rural Electric
Case No. 2011-00096
First Data Request of Commission Staff

12. Provide all studies, including all applicable workpapers, that are the basis of jurisdictional plant allocations and expense account allocations.

Response

Not applicable.

South Kentucky Rural Electric
Case No. 2011-00096
First Data Request of Commission Staff

13. Provide South Kentucky's current bylaws. Indicate any changes to the bylaws since South Kentucky's most recent general rate case.

Response

See Exhibit U of the Application for a copy of the Bylaws. Changes to the Bylaws are as follows:

- Article IV, Directors, Section 403. Qualifications part (4) has been changed to read"
 - a.or selling supplies or services other than electric energy to the cooperative or its members if those other goods or services are not at the least cost and/or otherwise represent a more prudent choice, or
- Articles V and VI titles have been changed for director positions i.e., President to Chairman, Vice President to Vice Chairman.

South Kentucky Rural Electric
Case No. 2011-00096
First Data Request of Commission Staff

14. Provide South Kentucky'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 South Kentucky'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

See Exhibit 19 of the Application. Capital credits were paid as follows:

	<u>General</u>	<u>Estates</u>	<u>Total</u>
2010	\$ -	\$ 112,351	\$ 112,351
2009	-	147,179	147,179
2008	-	112,500	112,500
2007	-	114,976	114,976
2006	-	133,279	133,279
2005	733,402	241,073	974,475
Prior years	12,004,074	1,872,839	13,876,913
Total	<u>\$ 12,737,476</u>	<u>\$2,734,197</u>	<u>\$15,471,673</u>

South Kentucky Rural Electric
Case No. 2011-00096
First Data Request of Commission Staff

15. Provide South Kentucky'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

See Exhibit 9 of the Application.

South Kentucky Rural Electric
Case No. 2011-00096
First Data Request of Commission Staff

16. Provide South Kentucky'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

See Exhibit 10 of the Application.

South Kentucky Rural Electric
Case No. 2011-00096
First Data Request of Commission Staff

17. Provide the date, time, and a general description of the activities at the most recent annual members' meeting. Indicate the number of new board members elected. For the most recent meeting and the 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

The most recent annual meeting was held June 22, 2010. There were no board members elected. In addition, see Exhibit P of the Application for a description of activities. The number of attendees and cost are as follows:

<u>Year</u>	<u>Members Attending</u>	<u>Members Voting</u>	<u>Cost</u>
2010	2,471	-	\$178,658
2009	2,409	-	\$145,181
2008	4,108	-	\$171,137
2007	3,980	-	\$186,916
2006	4,056	-	\$187,831
2005	4,989	-	\$191,794

SOUTH KENTUCKY RECC
CASE NO. 2011-00096

RESPONSE TO COMMISSION STAFF'S FIRST DATA REQUEST

18. Provide the following:

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

Response: Pleases see pages 3 and 4 of this response.

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

Response: Please see pages 5 through 7 of this response.

c. Question: If the rate schedule contains a demand charge, describe in detail how the proposed demand charge was determined. Provide all calculations, assumptions, workpapers, methodologies, etc. used in the development of the proposed demand charge.

Response: Please see page Schedule 6, Exhibit R in the Application.

d. Question: If the rate schedule contains a monthly customer charge, describe in detail how the proposed customer charge was determined. Provide all calculations, assumptions, workpapers, methodologies, etc. used in the development of the proposed customer charge.

Response: Please see page Schedule 6, Exhibit R in the Application.

e. Question: A reconciliation of Fuel Adjustment Clause (“FAC”) revenue and expense for the test year. The net result of this adjustment should be to remove all FAC revenue and expense from test-year revenue and expense.

Response: Please see page 8 of this response.

f. Question: A reconciliation of Environmental Surcharge (“ES”) revenue and expense for the test year. The net result of this adjustment should be to remove all ES revenue and expense from test-year revenue and expense.

Response: Please see page 8 of this response.

RESPONSE TO COMMISSION STAFF'S FIRST DATA REQUEST

Item 1A - REVENUE CHANGE BY RATE CLASS

<u>Rate Class</u>		Revenue		<u>Increase</u>		Revenue		<u>Increase</u>	
		<u>Test Year</u>	<u>End Rates</u>	<u>Current Rates</u>	<u>Amount</u>	<u>Percent</u>	<u>Proposed Rates</u>	<u>Amount</u>	<u>Percent</u>
Schedule A - Residential	1	\$ 81,569,242	\$ 85,054,910	\$ 3,485,668	4.3%	\$ 91,723,402	\$ 6,668,492	7.8%	
Schedule B - Small Commercial	2	\$ 8,320,816	8,676,449	\$ 355,633	4.3%	9,509,770	\$ 833,321	9.6%	
Schedule LP - Large Power Rate	3	\$ 17,369,554	18,114,930	\$ 745,376	4.3%	18,929,236	\$ 814,306	4.5%	
Schedule OPS - Optional Power Service	4	\$ 1,554,300	\$ 1,620,817	\$ 66,517	4.3%	\$ 1,868,861	\$ 248,043	15.3%	
Schedule A - Residential Marketing - ETS	5	\$ 558,329	\$ 582,128	\$ 23,799	4.3%	\$ 706,178	\$ 124,050	21.3%	
Rate B - Small Comm Marketing - ETS	6	\$ 1,855	\$ 1,934	\$ 79	4.3%	2298.52616	\$ 364	18.8%	
Schedule LP1 - Large Power 1		\$ 1,072,773	\$ 1,118,602	\$ 45,829	4.3%	\$ 1,118,602	\$ -	0.0%	
Schedule LP2 - Large Power 2		\$ 3,143,383	\$ 3,277,657	\$ 134,274	4.3%	\$ 3,277,657	\$ -	0.0%	
Schedule LP-3 Large Power 3	7	\$ 4,830,723	\$ 5,037,237	\$ 206,514	4.3%	\$ 5,143,523	\$ 106,286	2.1%	
Envirowatts		\$ 6,685	\$ 6,685	\$ -	0.0%	\$ 6,685	\$ -	0.0%	
Outdoor Lights		\$ 3,065,140	\$ 3,195,321	\$ 130,181	4.2%	\$ 3,195,321	\$ -	0.0%	
Street Lighting	8	\$ 135,260	\$ 142,765	\$ 7,505	5.5%	164,155	\$ 21,390	15.0%	
Decorative Street Lighting		\$ 64,591	\$ 67,356	\$ 2,765	4.3%	\$ 67,356	\$ -	0.0%	
Schedule AES - All Electric Schools	9	\$ 781,593	\$ 814,978	\$ 33,385	4.3%	\$ 895,570	\$ 80,592	9.9%	
		<u>\$ 122,474,244</u>	<u>\$ 127,711,769</u>	<u>\$ 5,237,525</u>	<u>4.3%</u>	<u>\$ 136,608,613</u>	<u>\$ 8,896,843</u>	<u>6.97%</u>	

RESPONSE TO COMMISSION STAFF'S FIRST DATA REQUEST

RATIONALE FOR INCREASE FOR EACH RATE CLASS

1. Schedule A - Residential rate class was increased based on the cost of service study.
2. Schedule B - Small Commercial was increased based on the cost of service study.
3. Schedule LP- Large Power was increased to soften or lower the amount of increase for Schedule OPS.
4. Schedule OPS - optional power service was increased based on the cost of service study but not as high as the study justified.
5. Schedule A - residential marketing rate - ETS was increased based on the cost of service study
6. Schedule B - small commercial marketing - ETS was increased based on the cost of service study.
7. Schedule LP3 - Large Power 3 was increased based on the cost of service study
8. Schedule SL - Street lighting was increased based on the cost of service study.
9. Schedule AES - All electric schools schedule was increased based on the cost of service study

RESPONSE TO COMMISSION STAFF'S FIRST DATA REQUEST

Item 1b - The present and proposed rate structures of South Kentucky Rural Electric Cooperative Corporations are listed below.

	<u>Rates</u>		<u>Explanation</u>
	<u>Present</u>	<u>Proposed</u>	
Schedule A			
Customer Charge per month	\$ 9.14	\$15.00	Increase based on COSS
Energy Rate per kWh	\$ 0.09214	\$ 0.09489	Increased to pick up residual revenue requirements
Schedule B			
Customer Charge per month	\$ 17.14	\$ 25.00	Increase based on COSS
Energy Rate per kWh	\$ 0.10389	\$ 0.10965	Increased to pick up residual revenue requirements
Schedule LP			
Customer Charge per month	\$ 34.28	\$ 50.00	Increase based on judgment
Energy Rate per kWh	\$ 0.06596	\$ 0.06914	Increased to pick up residual revenue requirements
Demand Charge per kW	\$ 6.85	\$ 7.00	Increase based on judgment
Schedule OPS			
Customer Charge per month	\$34.28	\$ 50.00	Increase based on judgment
Energy Rate per kWh	\$ 0.10625	\$ 0.12105	Increased to pick up residual revenue requirements
Schedule A - Residential Marketing Rate - ETS			
Consumers with contract	0.05528	0.056934	Gradual increase because of contract
Consumers with no contract			
Year 1	\$ 0.05528	\$ 0.05921	Gradual increase with one third each year with total based on COSS
Year 2	\$ 0.05921	\$ 0.06313	
Year 3	\$ 0.06313	\$ 0.06706	
Schedule B - Small Commercial Marketing Rate - ETS			
Energy Rate per kWh	\$ 0.06233	\$ 0.07406	Increased based on COSS
Schedule LP-1			
Metering Charge	\$ 142.85	\$ 142.85	
Substation Charge - 500-999 kW	\$ 359.99	\$ 359.99	
Substation Charge 1,000-2,999 kW	\$ 1,078.84	\$ 1,078.84	
Substation Charge 3,000-7,499 kW	\$ 2,711.96	\$ 2,711.96	
Demand Charge per kW	\$ 6.16	\$ 6.16	
Energy Rate per kWh	\$ 0.06091	\$ 0.06091	

RESPONSE TO COMMISSION STAFF'S FIRST DATA REQUEST

	<u>Rates</u>		<u>Explanation</u>
	<u>Present</u>	<u>Proposed</u>	
Schedule LP-2			
Metering Charge	\$ 142.85	\$ 142.85	
Substation Charge 3,000-7,499 kW	\$ 2,711.98	\$ 2,711.98	
Substation Charge - 7,500 - 14,999 kW	\$ 3,262.80	\$ 3,262.80	
Demand Charge per kW	\$6.16	\$6	
Energy Charge for the first 400 kWh	\$ 0.06091	\$ 0.06091	
Energy Charge for all kWh over 400 kWh	\$ 0.05404	\$ 0.05404	
Schedule LP-3			
Metering Charge	\$ 142.85	\$ 145.86	Increase based on COSS and proportional
Substation Charge - 500-999 kW	\$ 359.99	\$ 367.59	Increase based on COSS and proportional
Substation Charge 1,000-2,999 kW	\$ 1,078.84	\$ 1,101.50	Increase based on COSS and proportional
Contract Demand Charge per kW	\$ 6.16	\$ 6.29	Increase based on COSS and proportional
Excess Demand Charge per kW	\$ 8.57	\$ 9.13	Increase based on COSS and proportional
Energy Rate per kWh	\$ 0.05793	\$ 0.05915	Increase based on COSS and proportional

	<u>Rates</u>	
	<u>Present</u>	<u>Proposed</u>
Schedule AES		
Customer Charge per month	\$ 79.28	\$ 83.02
Energy Rate per kWh	\$ 0.08300	\$ 0.09127
Schedule OL		
Metal Halide 250W Dir	\$ 18.34	\$ 18.34
M/Halide 260W Metered Dir	\$ 10.22	\$ 10.22
M/Vapor Sec Light 74 KWH	\$ 10.57	\$ 10.57
M/Vapor Metered Sec Light	\$ 7.23	\$ 7.23
Sodium Security Light	\$ 10.57	\$ 10.57
Sodium Metered Sec Light	\$ 7.23	\$ 7.23
Sodium Directional Light	\$ 16.99	\$ 16.99
Sodium Metered Directional	\$ 9.18	\$ 9.18
M/Halide 400W Directional	\$ 23.14	\$ 23.14
M/Halide 400W Metered Dir	\$ 10.22	\$ 10.22
M/Halide 1000W Directional	\$ 41.70	\$ 41.70
M/Halide 1000W Metered Dir	\$ 11.41	\$ 11.41
M/Halide 250W Directional	\$ 18.34	\$ 18.34
M/Halide 250W Metered Dir	\$ 10.22	\$ 10.22

RESPONSE TO COMMISSION STAFF'S FIRST DATA REQUEST

Schedule	Rates		Explanation
	Present	Proposed	
Schedule STL			
M/Vapor Sec Light 74 KWH	\$ 8.48	\$ 9.75	Increase based on COSS but not to the full justified level.
400W Flood 21000 Lum-M Mv	\$ 8.48	\$ 9.75	Increase based on COSS but not to the full justified level.
Sodium Streetlgt 380 Watts	\$ 14.12	\$ 16.24	Increase based on COSS but not to the full justified level.
250 W Flood 12100 Lum-M Mv	\$ 14.12	\$ 16.24	Increase based on COSS but not to the full justified level.
400 Watt 19100 Lum-M Mv	\$ 8.48	\$ 9.75	Increase based on COSS but not to the full justified level.
Sodium Streetlgt 160 Watts	\$ 8.48	\$ 9.75	Increase based on COSS but not to the full justified level.
Sodium Streetlgt 360 Watts	\$ 14.12	\$ 16.24	Increase based on COSS but not to the full justified level.
Sodium Cobra-HD 100W StLgt	\$ 8.48	\$ 9.75	Increase based on COSS but not to the full justified level.
Schedule DSTL			
250W Cobra Existing Pole	\$ 16.56	\$ 16.56	
250W Cobra 30' Aluminum Pol	\$ 22.88	\$ 22.88	
250W Cobra 30'Aluminum Pol	\$ 25.21	\$ 25.21	
1000W M/Halide Galleria	\$ 39.88	\$ 39.88	
400W M/Halide Galleria	\$ 23.21	\$ 23.21	
100W Metal Halide Acorn	\$ 7.81	\$ 7.81	
14' Smooth Pole	\$ 11.62	\$ 11.62	
14' Fluted Pole	\$ 15.04	\$ 15.04	
30' Square Steel Pole	\$ 17.24	\$ 17.24	
100W Metal Halide Acorn	\$ 10.81	\$ 10.81	
100W Metal Halide Lexington	\$ 8.64	\$ 8.64	
400W Metal Halide Galleria	\$ 23.21	\$ 23.21	
Metered 100W M/Hal Acorn	\$ 7.81	\$ 7.81	
250W Cobra Existing Pole	\$ 16.56	\$ 16.56	
250W Cobra 30' Aluminum Pol	\$ 22.88	\$ 22.88	
400W Mercury Cobra 12' Arm	\$ 22.86	\$ 22.86	
100W M/Halide Lexington	\$ 8.64	\$ 8.64	

**SOUTH KENTUCKY RECC
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RESPONSE TO COMMISSION STAFF'S FIRST DATA REQUEST

Item 18 e & f - Reconciliation of the Fuel Adjustment Clause and the Environmental Surcharge

<u>Month</u>				<u>Environmental Surcharge (ES)</u>			
	<u>Revenue</u>	<u>Expense</u>	<u>Difference</u>	<u>Revenue</u>	<u>Expense</u>	<u>Difference</u>	
October	\$ (861,986)	\$ (991,581)	\$ 129,595	October	\$ 553,552	\$ 531,528	\$ 22,024
November	\$ (687,025)	\$ (979,569)	\$ 292,544	November	\$ 598,616	\$ 393,253	\$ 205,363
December	\$ (1,419,229)	\$ (1,273,438)	\$ (145,791)	December	\$ 363,508	\$ 659,605	\$ (296,097)
January	\$ (1,597,209)	\$ (748,096)	\$ (849,113)	January	\$ 660,707	\$ 1,370,361	\$ (709,654)
February	\$ (1,052,087)	\$ (520,488)	\$ (531,599)	February	\$ 975,929	\$ 1,250,125	\$ (274,196)
March	\$ (60,521)	\$ (877,886)	\$ 817,365	March	\$ 1,184,994	\$ 723,543	\$ 461,451
April	\$ (306,987)	\$ (1,078,027)	\$ 771,040	April	\$ 487,512	\$ 226,193	\$ 261,319
May	\$ (639,666)	\$ (1,248,573)	\$ 608,907	May	\$ 489,611	\$ 321,488	\$ 168,123
June	\$ (1,420,226)	\$ (1,065,910)	\$ (354,316)	June	\$ 901,243	\$ 718,352	\$ 182,891
July	\$ (1,963,522)	\$ (772,712)	\$ (1,190,810)	July	\$ 923,722	\$ 942,282	\$ (18,560)
August	\$ (897,941)	\$ (870,631)	\$ (27,310)	August	\$ 417,383	\$ 922,180	\$ (504,797)
September	\$ (245,043)	\$ (717,168)	\$ 472,125	September	\$ 630,226	\$ 639,907	\$ (9,681)
Total	\$ (11,151,441)	\$ (11,144,079)	\$ (7,362)	Total	\$ 8,187,002	\$ 8,698,817	\$ (511,815)

	<u>Revenue</u>
Amount per Books	119,509,803
Plus FAC Revenue Credit	\$ (11,151,441)
Less ES Revenue	\$ 8,187,002
Revenue from Base Rates	\$ 122,474,242
Post Test Year Rate Increase	5,237,525
Normalized Revenue	<u>\$ 127,711,767</u>

	<u>Power Cost</u>
Amount per Books	89,172,733
Plus FAC Revenue Credit	\$ (11,144,079)
Less ES Revenue	\$ 8,698,817
Cost of Purchased Power Base Rates	\$ 91,617,995
Post Test Year Purchased Power Increase	5,144,971
Normalized Purchased Power Expense	<u>\$ 96,762,966</u>

SOUTH KENTUCKY RECC
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RESPONSE TO COMMISSION STAFF'S FIRST DATA REQUEST

19. Question: 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 South Kentucky's total kilowatt-hour sales.
- d. Monthly peak kW demands for the rate schedule,
- e. Total revenue collected; and
- f. Rate schedule's percent of South Kentucky's total revenue

Response: Please see pages 2 through 4 for the responses to the above requests.

**SOUTH KENTUCKY RECC
CASE NO. 2011-00096**

RESPONSE TO COMMISSION STAFF'S FIRST DATA REQUEST

Rate Class	a.	b.	c.	e.	f.
	<u>Average No. of Customers</u>	<u>Energy Sales kWh Amount</u>	<u>Percent</u>	<u>Revenue Collected Amount</u>	<u>Percent</u>
Schedule A - Residential	61,598	849,780,821	64.59%	\$81,569,242	66.60%
Schedule B - Small Commercial	4,249	75,104,607	5.71%	\$8,320,816	6.79%
Schedule LP - Large Power Rate	348	204,613,675	15.55%	\$17,369,554	14.18%
Schedule OPS - Optional Power Service	170	14,598,187	1.11%	\$1,554,300	1.27%
Schedule A - Residential Marketing Rate - ETS		10,530,533	0.80%	\$558,329	0.46%
Rate B - Small Commercial Marketing Rate - ETS		31,036	0.00%	\$1,855	0.00%
Schedule LP1 - Large Power 1	1	15,182,167	1.15%	\$1,072,773	0.88%
Schedule LP2 - Large Power 2	1	44,424,472	3.38%	\$3,143,383	2.57%
Schedule LP-3 Large Power 3	9	69,748,929	5.30%	\$4,830,723	3.94%
Schedule AES - All Electric Schools	12	9,678,600	0.74%	\$781,593	0.64%
Envirowatts		223,100	0.02%	\$6,685	0.01%
Outdoor Lights	1,978	20,414,835	1.55%	\$3,065,140	2.50%
Street Lighting	1,340	1,032,169	0.08%	\$135,260	0.11%
Decorative Street Lighting	369	213,529	0.02%	\$64,591	0.05%
	<u>70,074</u>	<u>1,315,576,660</u>	<u>100.00%</u>	<u>122,474,244</u>	<u>100.00%</u>

**SOUTH KENTUCKY RECC
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RESPONSE TO COMMISSION STAFF'S FIRST DATA REQUEST

Item d. -MONTHLY PEAK DEMANDS FOR EACH RATE CLASS

	Rate 1	Rate 2	Rate 4	Rate 5	Rate 6	Rate 7	Rate 8	Rate 17
	Residential	Small	Large	Optional	Residential	Sml Comm	Street	All Electric
Month		Commercial	Power	Power Serv	ETS	ETS	Lighting	Schools
October	123,609	25,378	43,741	7,745	6,364	14	150	2,556
November	145,891	29,687	41,215	7,456	7,910	14	249	2,481
December	214,134	26,881	46,025	8,404	9,002	14	249	3,242
January	241,188	39,329	49,861	9,490	9,331	21	249	3,613
February	213,215	32,476	48,400	9,072	9,352	21	249	3,424
March	175,775	25,797	48,981	8,780	9,261	21	249	2,991
April	95,559	23,765	43,201	7,412	7,308	7	249	2,510
May	117,687	31,361	47,077	8,439	4,053	-	163	2,678
June	147,403	36,205	49,216	8,617	1,498	-	163	2,567
July	182,203	43,184	45,898	7,888	924	-	348	1,993
August	161,076	34,722	51,168	9,332	980	-	348	2,922
September	149,065	30,941	48,448	8,529	2,492	-	249	2,089
Total	1,966,805	379,726	563,231	101,164	68,475	112	2,915	33,066

**SOUTH KENTUCKY RECC
CASE NO. 2011-00096**

RESPONSE TO COMMISSION STAFF'S FIRST DATA REQUEST

Item d. - MONTHLY PEAK DEMANDS FOR EACH RATE CLASS							
	Outdoor	Decorative	Total for	LP-1	LP-2	LP-3	
	Lighting	Street	Rate Classes	Large Power	Large Power	Large Power	
		Lighting	EK Sched E	EK Sched C	EK Sched C	EK Sched B	Total
October	4,497	56	214,110	2,526	7,544	11,790	235,970
November	4,483	56	239,442	2,166	6,432	11,687	259,727
December	4,483	56	312,490	1,899	6,805	11,880	333,074
January	4,510	56	357,648	1,948	6,827	12,007	378,430
February	4,510	56	320,775	1,943	6,504	11,980	341,202
March	4,487	56	276,398	2,028	6,844	11,799	297,069
April	4,487	56	184,554	2,349	7,180	11,661	205,744
May	4,452	56	215,966	2,372	7,690	12,043	238,071
June	4,452	56	250,177	2,510	7,862	12,534	273,083
July	4,495	57	286,990	2,556	7,841	12,464	309,851
August	4,495	57	265,100	2,533	8,001	12,558	288,192
September	4,475	57	246,345	2,360	7,825	12,173	268,703
Total	53,826	675	3,044,667	27,190	87,355	144,576	3,303,788

SOUTH KENTUCKY RECC
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RESPONSE TO COMMISSION STAFF'S FIRST DATA REQUEST

20. Question: Provide a schedule of purchased power costs for the test year and the 12 month period immediately preceding the test year, by vendor, separated into demand and energy components. Include kWh and kWh purchased. Indicate any estimates used and explain their use in detail.

Response: Please see pages 2 and 3 of this response of this response.

**SOUTH KEN. JCKY RECC
CASE NO. 2011-00096**

RESPONSE TO COMMISSION STAFF'S FIRST DATA REQUEST

**PURCHASED POWER COSTS
FOR TEST YEAR AND TWELVE MONTHS PRECEDING TEST YEAR**

		Meter				
	Total	Point	Substations	Demand	Energy	
Month	Costs	Costs	Costs	Costs	Costs	FAC
2008-2009						
October	\$ 5,943,696	\$ 4,625	\$ 108,334	\$ 1,096,067	\$ 3,187,406	\$ 1,225,793
November	7,640,400	4,750	108,334	1,585,739	4,135,348	1,320,085
December	9,072,170	4,750	112,939	1,935,916	5,272,827	1,097,497
January	10,599,136	4,750	112,939	2,145,904	6,057,267	1,493,655
February	8,629,947	4,750	112,939	2,038,444	4,652,783	1,097,904
March	7,530,821	4,750	112,939	1,823,394	4,109,899	856,989
April	6,060,295	5,206	123,624	1,272,913	3,716,312	431,260
May	5,383,601	5,206	123,624	1,021,241	3,583,491	169,132
June	6,231,679	5,206	123,624	1,283,139	4,298,514	(15,173)
July	6,247,652	5,206	123,624	1,157,509	4,240,849	157,780
August	6,610,211	5,206	123,624	1,353,917	5,594,960	(1,070,463)
September	5,694,543	5,206	123,624	1,009,234	4,672,307	(665,717)
Total	\$ 85,644,151	\$ 59,611	\$ 1,410,168	\$ 17,723,417	\$ 53,521,963	\$ 6,098,742

SOUTH KEN. JCKY RECC
CASE NO. 2011-00096

RESPONSE TO COMMISSION STAFF'S FIRST DATA REQUEST

PURCHASED POWER COSTS
FOR TEST YEAR AND TWELVE MONTHS PRECEDING TEST YEAR

<u>Month</u>	<u>Surcharge</u>	<u>Green Power</u>	<u>Adjust.</u>	<u>Demand kW</u>	<u>Energy kWh</u>
2008-2009					
October	\$ 321,029	\$ 442	\$ -	204,966	84,782,335
November	556,602	442	(70,900)	298,866	109,629,198
December	647,799	442	-	367,007	138,923,103
January	784,179	442	-	406,444	160,000,350
February	722,685	442	-	385,954	123,117,433
March	622,408	442	-	344,821	108,754,746
April	510,538	442	-	218,406	90,029,132
May	480,465	442	-	174,429	85,174,365
June	535,927	442	-	220,039	101,149,720
July	562,242	442	-	198,219	99,871,935
August	602,525	442	-	232,593	106,218,660
September	549,447	442	-	172,472	89,120,234
Total	\$ 6,895,846	\$ 5,304	\$ (70,900)	3,224,216	1,296,771,211

**SOUTH KENTUCKY RECC
CASE NO. 2011-00096**

RESPONSE TO COMMISSION STAFF'S FIRST DATA REQUEST

**PURCHASED POWER COSTS
FOR TEST YEAR AND TWELVE MONTHS PRECEDING TEST YEAR**

		Meter				
	Total	Point	Substations	Demand	Energy	
<u>Month</u>	<u>Costs</u>	<u>Costs</u>	<u>Costs</u>	<u>Costs</u>	<u>Costs</u>	<u>FAC</u>
2009-2010						
October	5,574,906	5,206	123,624	1,278,441	4,627,246	(991,581)
November	5,909,209	5,206	123,624	1,272,174	5,094,079	(979,569)
December	8,684,481	5,206	123,624	1,849,258	7,319,784	(1,273,438)
January	11,612,669	5,480	127,922	2,074,450	8,782,110	(748,096)
February	10,435,892	5,480	129,347	1,873,768	7,697,218	(520,488)
March	7,498,732	5,480	129,347	1,657,433	5,860,373	(877,886)
April	4,518,752	5,480	129,347	1,021,812	4,213,505	(1,078,027)
May	5,084,715	5,480	129,347	1,133,500	4,743,031	(1,248,573)
June	7,190,445	5,480	129,347	1,420,518	5,982,216	(1,065,910)
July	8,086,633	5,480	129,347	1,401,924	6,379,870	(772,712)
August	8,076,852	5,480	129,347	1,483,862	6,406,172	(870,631)
September	6,293,230	5,480	129,347	1,295,965	4,939,257	(717,168)
Total	88,966,516	64,938	1,533,570	17,763,105	72,044,861	(11,144,079)

**SOUTH KENTUCKY RECC
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RESPONSE TO COMMISSION STAFF'S FIRST DATA REQUEST

**PURCHASED POWER COSTS
FOR TEST YEAR AND TWELVE MONTHS PRECEDING TEST YEAR**

<u>Month</u>	<u>Surcharge</u>	<u>Green Power</u>	<u>Adjust.</u>	<u>Demand kW</u>	<u>Energy kWh</u>
2009-2010					
October	531,528	442	-	219,611	89,934,574
November	393,253	442	-	218,666	98,746,953
December	659,605	442	-	319,737	141,778,567
January	1,370,361	442	-	359,155	170,031,698
February	1,250,125	442	-	323,937	149,147,417
March	723,543	442	-	286,175	113,715,667
April	226,193	442	-	174,611	81,956,175
May	321,488	442	-	194,279	90,552,884
June	718,352	442	-	244,444	113,515,535
July	942,282	442	-	241,291	120,935,306
August	922,180	442	-	255,451	121,426,875
September	639,907	442	-	222,641	93,993,606
Total	8,698,817	5,304	-	3,059,998	1,385,735,257

South Kentucky Rural Electric
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First Data Request of Commission Staff

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

Response

See Exhibit 18 of the Application.

No changes are proposed to the test year allocations.

South Kentucky Rural Electric
Case No. 2011-00096
First Data Request of Commission Staff

22. 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 22a. 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 calendar years.

Response

See Exhibit 1 of the Application.

South Kentucky Rural Electric
Case No. 2011-00096
First Data Request of Commission Staff

23. Provide the following payroll information for each employee:
- a. The actual regular hours worked during the test year.
 - b. The actual overtime hours worked during the test year.
The test year end wage rate for each employee and the date of the last increase.
 - c. 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 South Kentucky has more than 100 employees, the above information may be provided by employee classification.

Response

See Exhibit 1 of the Application.

South Kentucky Rural Electric
Case No. 2011-00096
First Data Request of Commission Staff

24. 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

See Exhibit 2 of the Application.

South Kentucky Rural Electric
Case No. 2011-00096
First Data Request of Commission Staff

25. 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 operating taxes imposed by Kentucky as shown in Format 25b.

Response

See Exhibit 4 of the Application.

South Kentucky Rural Electric
Case No. 2011-00096
First Data Request of Commission Staff

26. Provide a statement of electric plant in service, per company books, for the test year. This data shall be presented as shown in Format 26.

Response

See Exhibit 3 of the Application.

South Kentucky Rural Electric
Case No. 2011-00096
First Data Request of Commission Staff

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

Response

See Exhibit 18 of the Application.

South Kentucky Rural Electric
Case No. 2011-00096
First Data Request of Commission Staff

28. 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

	<----- Salary	Test Year Percent of Increase	-----> Date	Employees Who Report
President & CEO	190,341	0%	1/30/2010	all
VP, Engineering & Operations	104,728	0%	1/30/2010	60
VP, Finance	100,381	0%	1/30/2010	17
VP, Member & Public Relations	106,163	0%	1/30/2010	58

	<u>First Preceding Year</u> Percent of	<u>Salary</u>	<u>Increase</u>	<u>Date</u>
President & CEO	5.57%	190,133	5.57%	10/24/2009
VP, Engineering & Operations	19.25%	104,520	19.25%	10/24/2009
VP, Finance	-0.52%	100,173	-0.52%	10/24/2009
VP, Member & Public Relations	15.12%	105,955	15.12%	10/24/2009

	<u>Second Preceding Year</u> Percent of	<u>Salary</u>	<u>Increase</u>	<u>Date</u>
President & CEO	0.0%	180,107	0.0%	12/22/2007
VP, Engineering & Operations	6.0%	87,651	6.0%	12/22/2007
VP, Finance	0.0%	100,693	0.0%	12/22/2007
VP, Member & Public Relations	0.0%	92,040	0.0%	12/22/2007

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The duties and responsibilities for each executive officer are listed below. There were no changes in the executive officers during the test year.

President & CEO

It is the responsibility of the President/CEO to report directly to the Board of Directors in implementing the Board policies and directives.

VP, Engineering and Operations

Collaborates with Construction and Maintenance Supervisors, and contractors, on a daily basis for operational needs. Prepares and presents the President/CEO an annual capital budget. Plans and organizes to serve members with efficient work. Promotes fast, dependable electric service to the members and maintain power quality. Maintains knowledge of local and national laws and regulations governing the operations of South Kentucky. Reports directly to the President/CEO.

VP, Finance

Coordinates all audit efforts by various agencies. Maintains financial status of South Kentucky by developing budgets and financial statements. Collaborates with other VP's to fill any vacant positions. Assists and advises other departments as requested in the preparation of departmental budgets. Maintains all information related to accounting, as needed. Determines short term cash investments and long term cash requirements. Assists in the development of information necessary for long term loan applications. Reviews financial information to ensure compliance with regulatory agencies. Ensures that taxes are properly prepared and filed on a timely basis. Analyzes electric sales revenues, collections, delinquents, write-offs, and penalty charges for efficiencies. Maintains knowledge of laws and regulations governing the administration of South Kentucky. Directs preparation of daily cash transactions. Reports directly to the President/CEO.

VP, Member & Public Relations

Analyzes electric sales revenues, collections, delinquents, write-offs, and penalty charges for efficiencies. Supervises Headquarters and District Offices customer service representatives. Plans and organizes to serve member/owners with efficient work. Investigates member concerns that have not been satisfied by other employees. Encourages economic development in the region. Maintains knowledge of laws and regulations governing the operations of South Kentucky. Participates in community events and programs. Reports directly to the President/CEO.

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

Response

See Exhibit 11 of the Application.

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30. 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 30. Include all detailed workpapers supporting this analysis. At a minimum, the workpapers 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 less than \$100 provided the items are grouped by classes as shown in Format 30.

Response

See Exhibit 11 of the Application.

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

Response

See Exhibit 10 of the Application.

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32. Provide the name and personal mailing address of each member of South Kentucky's board of directors. Identify the members who represent the cooperative on the board of directors of East Kentucky Power Cooperative, Inc. ("East Kentucky"). If, during the course of these proceedings, any changes occur in board membership, update your response to this request.

Response

See Exhibit ¹⁰~~12~~ of the Application.

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33. Provide a detailed analysis of the total compensation paid to each member of the board of directors during the test year, including all fees, fringe benefits, and expenses, with a description of the type of meetings, seminars, etc. attended by each member. Identify any compensation to South Kentucky's board of directors for serving on East Kentucky's 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 the director's spouses separately.

Response

See Exhibit ¹⁰~~12~~ of the Application.

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34. Provide a detailed analysis of expenses incurred during the test year for professional services, as shown in Format 34. Include detailed workpapers 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

See Exhibit 9 of the Application.

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35. 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 workpapers and calculations.
 - c. Monthly updates of the actual costs incurred during the course of this proceeding, in the manner prescribed above.

Response

See Exhibit 12 of the Application. South Kentucky will provide updates as each month's activity is available.

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

Response

South Kentucky has no intentions of advancing loan funds at this time. It will continue to monitor its cash position and advance loan funds when it is deemed necessary.

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37. Provide a list of depreciation expenses using Format 37.

Response

See Exhibit 3 of the Application.

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38. Are the depreciation rates reflected in this filing identical to those most recently approved by the Commission?
- a. If yes, identify the case in which they were approved.
 - b. If no, provide the depreciation study that supports the rates reflected in this filing.

Response

A depreciation study as of December 31, 2009 was prepared and is included with Exhibit 20 of the application.

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39. Provide information for plotting the depreciation guideline curves in accordance with RUS Bulletin 183-1, as shown in Format 39.

Response

See Exhibit 3 of the Application.

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40. For each charitable and political contribution (in cash or services), provide the amount, recipient, and specific account charged.

Response

There were none during the test year.

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

Response

South Kentucky does not engage in lobbying activities.

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42. Provide complete details of the financial reporting and rate-making treatment of South Kentucky's pension costs.

Response

South Kentucky has a defined benefit and 401(k) pension plan. The treatment is the same for financial reporting as rate-making purposes.

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43. Provide complete details of South Kentucky's financial reporting and rate-making treatment of Statement of Financial Accounting Standard ("SFAS") No. 106, including;
- a. The date South Kentucky 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 South Kentucky.

Response

South Kentucky adopted SFAS No. 106 in January, 1995. See Exhibit 6 of the Application.

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44. Provide complete details of South Kentucky's financial reporting and rate-making treatment of Statement of Financial Accounting Standard ("SFAS") No. 112, including;
- a. The date South Kentucky adopted or plans to adopt SFAS No. 112.
 - 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. 112 cost recorded or to be recorded by South Kentucky.

Response

SFAS No. 112 does not apply to South Kentucky.

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45. Provide complete details of South Kentucky's financial reporting and ratemaking treatment of SFAS No. 143, "Accounting for Asset Retirement Obligations."
- a. The date South Kentucky adopted or plans to adopt SFAS No. 143.
 - 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. 143 cost recorded or to be recorded by South Kentucky.
 - d. A schedule comparing the depreciation rates utilized by South Kentucky prior to and after adoption of SFAS No. 143. The schedule should identify the assets corresponding to the affected depreciation rates.

Response

SFAS No. 143 does not apply to South Kentucky.

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46. Provide complete details of South Kentucky's financial reporting and ratemaking treatment of SFAS No. 158, "Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans."
- a. The date South Kentucky adopted or plans to adopt SFAS No. 158.
 - 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. 158 cost recorded or to be recorded by South Kentucky.

Response

- a. Adopted August 31, 2008
- b. Debit Account 214.30, Accumulated Other Comp Income and Credit Account 228.30, Accumulated Provision for Pensions and Benefits in the amount of \$820,054.
- c. See Exhibit 6 of the Application. This amount is included with the calculations for FAS 106.

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First Data Request of Commission Staff

47. Provide any information as soon as it is known, describing any events occurring after test year that would have a material effect on net operating income, rate base, and cost of capital that is not incorporated in the filed testimony and exhibits.

Response

None are known at this time.

South Kentucky Rural Electric
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First Data Request of Commission Staff

48. Provide all current labor contracts and the most recent contracts in effect prior to the current contracts.

Response

There are none.

South Kentucky Rural Electric
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First Data Request of Commission Staff

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

- a.A list of all programs currently offered by South Kentucky;
- b.The total cost incurred for these programs during the test year and in each of the three most recent calendar years; and
- c.The total demand and energy reductions realized through these programs during the test year and in each of the three most recent calendar years.

Response:

- 49a. Touchstone Energy home – Heat Pump
Touchstone Energy home – Geothermal
Touchstone Energy Manufactured Home
Electric Thermal Storage Heater
Button-up
Tune-up
Resistant Heat to Heat Pump
Commercial Advanced Lighting
Industrial Compressed Air
Compact Fluorescent Lighting Program

49b.	Incurred Cost	DSM Expense	Conservation & Energy Efficiency Programs
	Test Year	\$147,220.61	\$211,108.81
	2008	\$161,413.83	\$231,461.35
	2009	\$144,884.91	\$207,759.49
	2010	\$145,289.55	\$208,339.74

49c.	<u>Net Demand Reduction</u>	<u>Test Year</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
	Energy KWH	1,420,272	1,330,758	1,066,674	1,269,179
	Winter KW	609.26	621.21	595.63	718.40
	Summer KW	245.38	220.94	180.24	207.91

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50. Provide separate schedules, for the test year and the 12-month period immediately preceding the test year that show the following information regarding South Kentucky's investments in subsidiaries and joint ventures:

a. Name of subsidiary or joint venture.

Response: South Kentucky owns 100% of the stock of South Kentucky Services Corporation.

b. Date of initial investment.

Response: There was no investment made in 1998.

c. Amount and type of investment.

Response: There have been no investments made.

d. Balance sheet and income statement. Where only internal statements are prepared, furnish copies of these.

Response: Copies attached as of December 31, 2009 and 2008.

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 South Kentucky and the compensation received from South Kentucky.

Response:

<u>Name of Officer</u>	<u>Compensation from Subsidiary</u>	<u>Compensation charged to Subsidiary</u>	<u>Position with South Kentucky</u>	<u>Compensation From South Kentucky</u>
Stephen Johnson	\$ -	\$ -	VP Finance	\$ -
Charles Gore	\$ -	\$ -	Director	\$ -
Richard Stephens	\$ -	\$ -	Director	\$ -

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SOUTH KENTUCKY SERVICES CORPORATION

Balance Sheet

December 31, 2009

ASSETS

Current Assets		
Cash in Bank - Somerset	\$	14,572.19
Commercial Paper - CFC		<u>0.00</u>
Total Current Assets		14,572.19
Other Assets		
Investments - Stock		734.58
Accounts Rec. - Other		<u>0.00</u>
Total Other Assets		<u>734.58</u>
Total Assets		<u><u>15,306.77</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable - SKRECC	\$	2,690.29
Misc. Acc. Liab. -Professional Ser		550.00
Accounts Payable		<u>62.21</u>
Total Current Liabilities		<u>3,302.50</u>
Capital		
Retained Earnings		107,301.15
Net Income		3,168.54
Valuation Allowance for Investments		<u>(98,465.42)</u>
Total Capital		<u>12,004.27</u>
Total Liabilities & Capital		<u><u>15,306.77</u></u>

Unaudited - For Management Purposes Only

* 1,029 shares of PLUG stock @ \$0.71 per share

SOUTH KENTUCKY SERVICES CORPORATION
 Income Statement
 For the Twelfth Month Ending December 31, 2009

	Current Month		Year to Date	
Revenues				
Interest Income	0 00	0 00	0 00	0 00
Other Income	0 00	0 00	0 00	0 00
Mapping - Flint	0 00	0 00	0 00	0 00
Mapping - Morristown	0 00	0 00	0 00	0 00
Long Distance	914.49	100 00	12,042.96	100 00
	<u>914.49</u>	<u>100 00</u>	<u>12,042.96</u>	<u>100 00</u>
Total Revenues	<u>914.49</u>	<u>100 00</u>	<u>12,042.96</u>	<u>100 00</u>
Cost of Sales				
Contract Labor	0 00	0 00	0 00	0 00
Airfare	0 00	0 00	0 00	0 00
Mapping	0 00	0 00	1,515 39	12 58
Mapping - Flint	0 00	0 00	0 00	0 00
Mapping - Morristown	0 00	0 00	0 00	0 00
Long Distance	0 00	0 00	0 00	0 00
Meals & Miscellaneous	0.00	0 00	0 00	0 00
	<u>0.00</u>	<u>0 00</u>	<u>1,515 39</u>	<u>12 58</u>
Total Cost of Sales	<u>0.00</u>	<u>0 00</u>	<u>1,515 39</u>	<u>12 58</u>
Gross Profit	<u>914.49</u>	<u>100 00</u>	<u>10,527 57</u>	<u>87 42</u>
Expenses				
Postage and Freight	0.00	0 00	16 18	0 13
Legal and Accounting	46 00	5 03	550 00	4 57
Interest Expense	0 00	0 00	0 00	0 00
Miscellaneous Expenses	0 00	0 00	7,750 75	64 36
Management Fees	2,690 29	294 18	3,827 10	31 78
Office Supplies	0 00	0 00	0 00	0 00
Board Fees - Services	0 00	0 00	0 00	0 00
Board Retreat Expenses	0 00	0 00	0 00	0 00
Income Tax	0 00	0 00	-5,154 00	-42 80
General Tax	0 00	0 00	369 00	3 06
	<u>2,736.29</u>	<u>299 21</u>	<u>7,359.03</u>	<u>61 11</u>
Total Expenses	<u>2,736.29</u>	<u>299 21</u>	<u>7,359.03</u>	<u>61 11</u>
Net Income	<u>(1,821.80)</u>	<u>-199 21</u>	<u>3,168.54</u>	<u>26 31</u>

Unaudited - For Management Purposes Only

SOUTH KENTUCKY SERVICES CORPORATION

Balance Sheet

Decemberr 31, 2008

ASSETS

Current Assets		
Cash in Bank - Somerset	\$	12,513 91
Commercial Paper - CFC		<u>0 00</u>
Total Current Assets		12,513 91
Other Assets		
Investments - Stock		1,063 86
Accounts Rec - Other		<u>0 00</u>
Total Other Assets		<u>1,063 86</u>
Total Assets		<u><u>13,577 77</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable - SKRECC	\$	3,119 99
Misc Acc Liab -Professional Ser		550 00
Accounts Payable		<u>742 77</u>
Total Current Liabilities		<u>4,412 76</u>
Capital		
Retained Earnings		108,415 72
Net Income		(1,114 57)
Valuation Allowance for Investments		<u>(98,136 14)</u>
Total Capital		<u>9,165 01</u>
Total Liabilities & Capital		<u><u>13,577 77</u></u>

Unaudited - For Management Purposes Only

* 1,029 shares of PLUG stock @ \$1 03 per share

SOUTH KENTUCKY SERVICES CORPORATION
 Income Statement
 For the Twelfth Month Ending December 31, 2008

	Current Month		Year to Date	
Revenues				
Interest Income	0 00	0 00	0 00	0 00
Other Income	0.00	0.00	0.00	0 00
Mapping - Flint	0 00	0 00	0 00	0 00
Mapping - Morristown	0 00	0 00	12,600 00	50 06
Long Distance	<u>1,020 83</u>	100 00	<u>12,570 04</u>	49 94
Total Revenues	<u>1,020 83</u>	100 00	<u>25,170 04</u>	100 00
Cost of Sales				
Contract Labor	0 00	0 00	0 00	0 00
Airfare	0 00	0 00	0 00	0 00
Mapping	611 22	59 87	7,599 05	30 19
Mapping - Flint	0 00	0 00	0 00	0 00
Mapping - Morristown	0 00	0 00	5,518 23	21.92
Long Distance	2,943 00	288 29	2,943 00	11 69
Meals & Miscellaneous	<u>0 00</u>	0 00	<u>0 00</u>	0 00
Total Cost of Sales	<u>3,554 22</u>	348 17	<u>16,060 28</u>	63 81
Gross Profit	<u>(2,533 39)</u>	-248 17	<u>9,109.76</u>	36 19
Expenses				
Postage and Freight	11 76	1 15	39 84	0 16
Legal and Accounting	48 00	4 70	612 50	2 43
Interest Expense	0 00	0 00	0 00	0 00
Miscellaneous Expenses	0 00	0 00	4,827 98	19 18
Management Fees	2,497 01	244 61	4,523 95	17 97
Office Supplies	0 00	0 00	45 06	0 18
Board Fees - Services	0 00	0 00	0 00	0 00
Board Retreat Expenses	0 00	0 00	0 00	0 00
Income Tax	0 00	0 00	175 00	0 70
Property Tax	0 00	0 00	0 00	0 00
Total Expenses	<u>2,556 77</u>	250 46	<u>10,224 33</u>	40 62
Net Income	<u><u>(5,090.16)</u></u>	-498 63	<u><u>(1,114.57)</u></u>	-4 43

Unaudited - For Management Purposes Only

South Kentucky Rural Electric
Case No. 2011-00096
First Data Request of Commission Staff

51. Provide separate schedules showing all dividends or income of any type received by South Kentucky 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 any reports to South Kentucky's member customers.

Response

The assets, liabilities, income, and expenses are so minor in relation to South Kentucky's activities that it is not feasible or realistic to report this information in the annual report to members.

	<u>Dividends</u>	<u>Income (Loss)</u>
Test year	\$ -	\$ (100)
2009	\$ -	\$ (100)
2008	\$ -	\$ 3,972
2007	\$ -	\$ (13,910)

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First Data Request of Commission Staff

52. Concerning non-regulated activities:

a. Is South Kentucky engaged in any non-regulated activities? If yes, provide a detailed description of each non-regulated activity.

Response: South Kentucky is engaged in ETS units, water heaters, meter pole for temporary service, and rental of real property. These are included in Accounts 417.00 through 418.16.

b. Is South Kentucky 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.

Response: No.

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.

Response: No service agreements exist.

d. Has South Kentucky loaned 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: No.