

Meade County Rural Electric

Case No. 2013-00033

Commission Staff's Second Request for Information

Item 1. Meade County's service territory includes the counties of Breckinridge, Grayson, Hancock, Hardin, Meade, and Ohio.

a. Identify the manner in which notice of Meade County's application was provided to its customers in each county in its service territory.

Response: Notice was published in a newspaper of general circulation in the counties listed in item 1. The notice was also posted on Meade's web site at www.mcrecc.com

b. If the notice was published, provide an affidavit from the publisher verifying the notice was published, including the dates of the publication with an attached copy of the published notice.

Response: See Exhibit A, pages 1 through 31, this filing.

c. If the notice was published in a trade publication or newsletter going to all customers, provide an affidavit from an authorized representative of the utility verifying the trade publication or newsletter was mailed.

Response: N/A

d. If the notice was mailed, provide an affidavit from an authorized representative of the utility verifying the notice was mailed.

Response: N/A

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Item 2. Refer to paragraph 25 of the application in which Meade County references the Order in Case No. 2Q10-002222 modifying the original Order that required Meade County to conduct a depreciation study within five years or by its next rate case, whichever occurred first. The requirement to conduct a study by its next rate case was removed due to the expected completion date of a six-year wire replacement project occurring within the five-year time frame. Meade County had completed one year of the project at the time the Order was issued in Case No. 2010-00222. Provide an update on the status of the project including percent of completion, expected completion date, expenditures to date, and the current estimated project cost.

Response:

Replacement of copper wire is approximately 50% complete with an estimated completion date of December 31, 2015. Costs through 12/31/2012 are \$10,300,000. Projected costs to complete the project are \$8,994,000 for a total estimated cost of the project at \$19,294,000.

Witness: Jack Gaines

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Item 3. Refer to Meade County's February 25, 2013 filing in response to the Commission's notice of deficiencies, page 4 of 4, the Customer Growth Calculation.

Explain why no adjustment is being proposed for Rate Schedules 3A and 4,

Response:

Only one customer was served on each of the Rate Schedules, 3A and 4, during the entire test year. No customers have been added to either rate schedule since the end of the test year and there is no evidence to suggest that any will be added in the near term.

Witness: Karen Brown

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Item 4. Refer to Meade County's February 25, 2013 filing in response to the Commission's notice of deficiencies, the revised proposed tariff, pages 16-18 of 119. Confirm that these pages contain outdated information and should be deleted from Meade County's tariff. If this cannot be confirmed, explain.

Response: Yes, pages 16-18 of 119 should be deleted from Meade County's tariff.

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Item 5. Refer to the application, the testimony of Jack D. Gaines ("Gaines Testimony"), at page 6. Starting at line 6, Mr. Gaines states that "Normalizing Unwind Factor expense for the currently effective EMF of \$0.006 per kWh and for customer growth kWh will increase the annual cost of purchased power by \$528,476." Provide the supporting calculation of the \$528,476.

Response:

Normalized Unwind Factor Expense (Line 18 of Sch. 1 of Exh. R)*:	\$(2,500,500)
Less: Per Books Test Year Unwind Factor Expense:	<u>-(3,028,976)</u>
Adjustment	\$ 528,476

*Includes the effects of customer growth kWh

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Item 6. Refer to page 8 of the Gaines Testimony at which Mr. Gaines discusses the allocation of the distribution portion of the requested increase. Starting at line 9, Mr. Gaines states that Meade is proposing to increase the customer charge for all non-lighting classes by \$2.51. Explain why Meade County is proposing to increase only the customer charges of these classes.

Response:

As shown on page 5 of Schedule 8 of Exhibit R, the base customer cost of service is shown on the following along with the present and proposed customer charges:

	<u>Schedule</u>	<u>Customer Costs</u> <u>per month</u>	<u>Present Cust.</u> <u>Charge/Mo.</u>	<u>Proposed Cust.</u> <u>Charge/Mo.</u>
	a	b	c	d
1	Sch. 1	\$ 24.09	11.77	16.62
2	Sch. 2	\$ 24.09	17.52	23.52
3	Sch. 3R	\$ 102.17	41.87	52.71
4	Sch. 3S	\$ 122.69	73.28	90.37
5	Sch. 3T	\$ 185.58	104.68	128.02
6	Sch. 3A	\$ 101.69	60.4	74.93
7	Sch. 4	\$ 177.48	622.88	749.35

For all but Schedule 4 (Schedule 4 is a voluntary rate), the proposed customer charges remain below the customer charge supported by the cost of service study. This is the primary reason why all of the distribution increase was achieved by increasing only the customer charges. A uniform customer charge increase of \$2.51 was applied across all non-lighting rate classes because it has the added benefit of distributing proportionately more of the distribution increase to Sch. 1 which has the lowest non-light class rate of return while still applying some increase to all classes in the interest of gradualism.

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Item 7. Refer to page 10 of the Gaines Testimony wherein Mr. Gaines discusses the cost-of-service study ("COSS") methodology. Provide the methodology and explain any differences between the methodology and allocations in the COSS filed in this case and the one sponsored by Mr. Gaines in Case No. 201 1-00035.3

Response:

As stated in Mr. Gaines' testimony, the methodology employed in the allocated cost of service study is principally based on the general concepts and guidelines stated in the Electric Utility Cost Allocation Manual as prepared by the National Association of Regulatory Commissioners (NARUC). There is only one subtle difference between the methodology in this case and that used in Case No. 2011-00035. It is that the "minimum-size" methodology is used in this case for the classification of Plant Account 364 – poles while the "minimum" intercept method was used in Case No. 2011-00035. Account 364 was done on the basis of the "minimum-size" methodology. We have found that the "minimum-size" methodology generally produces a more reasonable result for Account 364 although in this instance, both methodologies produce very similar results.

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Item 8. Refer to page 12 of the Gaines Testimony.

a. Provide the calculation of the minimum size methodology referred to on lines 16-19 that was used to allocate Account 364 between demand and consumer-related.

b. Provide the calculation of the minimum intercept methodology referred to on lines 20-24 that was used to allocate Accounts 365-368 between demand and consumer-related.

Response to a & b:

All are provided in the file "DT_jg_EX8_041013.xls". Account 364 is shown on the first tab "Act 364". Account 365 is shown on the tab "Act 365" and Account 368 is shown on tab "Act 368".

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Item 9. Refer to page 14 of the Gaines Testimony. Describe the "average and excess" methodology referred to on lines 7-8.

Response:

The average and excess methodology is described in the NARUC manual. It is used in this case for allocating demand related costs associated with substations and the primary distribution system. The average demand for each is based on class annual energy sales. The excess demand for each class is the class annual peak demand less the class average demand. The class excess demands are used to allocate the system excess demand. The methodology combines the effects of demand diversity, class peak demand, and class average demand to produce an allocation factor that has an energy weight and a peak demand weight. In this way, allocation of demand related costs associated with the substation and primary distribution system is influenced by both class peak demand and system utilization as measured by the energy delivered over the system.

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Item 10. Refer to Table 2 on page 15 of the Gaines Testimony. Given the rates of return in column d in this table, explain why a portion of the distribution increase is proposed for rate schedules 2, 3, and 4.

Response:

A uniform customer charge increase of \$2.51 was applied across all non-lighting rate classes because it has the added benefit of distributing proportionately more of the distribution increase to Sch. 1 which has the lowest non-light class rate of return while still applying some increase to all classes in the interest of gradualism. The following shows the distribution percentage increases by class:

Schedule 1	2.99%
Schedule 2	2.24%
Schedule 3	0.19%
Schedule 3A	1.46%
Schedule 4	0.01%

The increases are relatively lower for classes with relatively higher rates of return. Furthermore, as shown on Table 2 of Gaines Direct Testimony, the rate of return ratio for each class is moving closer to 1.00 which reflects positive movement towards parity, albeit gradual.

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Item 11. Refer to Exhibit I of the application, page I of 7. This schedule shows a 29.57 and 34.15 percent increase for Schedules 5 and 6, respectively.

a. State the number of customers that would be affected by the proposed increases. Include in your response, for each lighting class, the impact upon the customer with the largest number of lights.

b. Besides the rates, explain the difference between Rate Schedule 5 -Outdoor Lighting Service, and Rate & Street Lighting Service.

Response:

- a. For Schedule 5, 9,109 customers have lights but the vast majority have only one light. The customer with the most has 127 lights. This customer's base rate bill for outdoor lights would increase by \$327.70 per month, from \$1,167.43 to \$1,495.13.

For Schedule 6, there are six customers. The customer with the most has 289 lights. This customer's base rate bill for outdoor lights would increase by \$977.25 per month, from \$3,073.29 to \$4,050.54.

- b. Rate Schedule 5 is for outdoor, or security lights, provided upon request to individual customers usually in conjunction with a standard residential or commercial service. In most cases the lights are installed before the meter on an existing wood pole and from existing transformers. Meade records the direct plant investment costs in plant account 371. Direct maintenance is recorded in expense account 598.
Rate Schedule 6 is used for municipal customers requiring street lighting service. The service is usually stand alone. Meade records the direct plant investment costs in plant account 373. Direct maintenance is recorded in expense account 596

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Item 12. Refer to Exhibit K of the application.

a. In the same format as page 5 of 7, provide the TIER and DSC calculation for the year ending December 31, 2012.

<u>Response:</u>	<u>12/31/2012</u>
Margins	\$1,444,009
Interest on long term debt	2,088,043
TIER	1.69
Depreciation expense	3,357,479
Interest on long term debt	2,088,043
Principal payments	2,830,805
DSC	1.40

b. In the same format as page 7 of 7, provide the actual equity capitalization ratios for the year ending December 31, 2012.

Response: Total margins and equities	28,712,733
Long-term debt	56,161,661
Total	<u>84,874,394</u>
Equity capitalization ratio	<u>34%</u>
Total margins and equities	28,712,733
Total assets	90,932,625
Equity to total asset ratio	<u>32%</u>

c. On page 7 of 7, under the column titled Proposed, total margins and equities is shown as \$28,773,322 for each calculation of the equity capitalization ratio. On Exhibit S, page 2 of 3, the adjusted test year shows total margins and equities of \$28,882,247. Reconcile this discrepancy.

Response: This was an oversight only. Below are the proposed Total margins and equities and proposed Total assets.

	<u>Proposed</u>
Total margins and equities	28,882,247
Total assets	90,620,153
Equity to total asset ratio	<u>32%</u>

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Item 13. Refer to Exhibit P of the application.

a. Exhibit P shows 2012 total annual meeting expenses of \$20,309.

Exhibit 11, page 6 of 6, shows a total of \$23,472.86 for annual meeting expenses.

Explain the discrepancy between the two amounts.

b. Provide the primary reasons for the decrease in annual meeting expenses of \$5,202 from 2011 to 2012.

Response:

a. Payroll expenses in the amount of \$3,073.66 were inadvertently charged to account 930.400 in December 2011 and an accrual to reverse \$1,184.82 was recorded in January 2012.

Corrected exhibits are included as pages 2 and 3 of this exhibit.

b. Refer to response in (a) above.

Witness: Burns Mercer

Meade County Rural Electric Cooperative
Case No. 2013-00033

REVISED EX P

November 30, 2012

Annual Meeting Information

The most recent Meade County annual meeting was held June 25, 2012. The minutes of that annual meeting are attached, along with the insert in the Kentucky Living Magazine, describing the annual meeting.

Data for the last five (5) annual meetings are as follows:

<u>Year</u>	<u>Members Attending</u>	<u>Members Voting</u>	<u>Cost</u>
2012	521	-	\$ 21,493
2011	536	-	\$ 22,438
2010	557	-	\$ 19,285
2009	690	-	\$ 19,919
2008	844	-	\$ 20,086

Witness: Karen Brown

REVISED

Meade County Rural Electric

Case No. 2013-00033

Annual Meeting - Account 930.40

November 30, 2012

<u>Date</u>	<u>Check Number</u>	<u>Control Number</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>	
4/20/2012	100403	73856	A L APPLGATE	FEE NOMINATING COMMITTEE ME	150.00	x
4/20/2012	100414	73857	JOHN DITTO	FEE NOMINATING COMMITTEE ME	150.00	x
4/20/2012	100414	73857	JOHN DITTO	MILEAGE	5.10	x
4/20/2012	100417	73858	CLINTON FENTRESS	FEE NOMINATING COMMITTEE ME	150.00	x
4/20/2012	100417	73858	CLINTON FENTRESS	MILEAGE	35.70	x
4/20/2012	100419	73859	RICKY HAYNES	FEE NOMINATING COMMITTEE ME	150.00	x
4/20/2012	100419	73859	RICKY HAYNES	MILEAGE	11.73	x
4/20/2012	100420	73860	JOE HOBBS	FEE NOMINATING COMMITTEE ME	150.00	x
4/20/2012	100420	73860	JOE HOBBS	MILEAGE	15.30	x
5/31/2012	100798	74270	VISA	SUBWAY-NOMINATING COMMITTEE	40.86	x
6/15/2012	100928	74442	PRINT SOLUTIONS	COMMUTER TUMBLER FOR ANNUA	4,114.92	
6/25/2012	100978	74549	KAYE RICHARDSON	ANNUAL MEETING SHIRTS	2,153.92	
6/28/2012	101046	74590	NEISHA NEVITT	2012 ANNUAL MTG MILEAGE-NEISI	26.64	
6/28/2012	101066	74593	ANNA SWANSON	2012 ANNUAL MTG MILEAGE-ANN	26.64	
6/28/2012	101034	74594	THE KROGER CO	SUPPLIES FOR ANNUAL MTG	55.20	
6/28/2012	101058	74604	MELANIE RALEY	SANDWICHES & COOKIES FOR ANN	235.32	
6/28/2012	101000	74606	JUDY BROWN	2012 ANNUAL MTG MILEAGE-JUDY	26.64	
7/6/2012	101152	74680	THE WULF RADIO	ADVERTISING FOR ANNUAL MEET	560.00	
7/6/2012	101117	74689	LUCAS BROS HARDWA	SUPPLIES FOR ANNUAL MTG	526.65	
7/6/2012	101147	74700	JOHN STRANEY	2012 ANNUAL MTG MILEAGE-JOHN	26.64	
7/6/2012	101103	74712	LAURA DUTSCHKE	ENTERTAINMENT 2012 MTG	250.00	
7/6/2012	101146	74713	RICK STITH	SOUND SYSTEM 2012 ANNUAL MTC	150.00	
7/6/2012	101088	74714	BRECKINRIDGE CO DA	2012 ANNUAL MTG CONCESSION	225.00	
7/6/2012	101112	74716	HERALD NEWS PUBLIS	ADVERTISING FOR ANNUAL MTG	360.00	
7/6/2012	101128	74717	OHIO COUNTY TIMES N	ADVERTISING FOR ANNUAL MTG	310.50	
7/6/2012	101121	74718	THE MEADE COUNTY N	ADVERTISING FOR ANNUAL MTG	515.20	
7/6/2012	101153	74719	WXBC RADIO	ADVERTISEMENT FOR ANNUAL M	385.00	
7/13/2012	101178	74818	TIM GOSSETT	\$100 GIVEAWAY AT ANNUAL MTG	100.00	x
7/13/2012	101201	74829	MEADE COUNTY COMM	ANNUAL MTG RADIO ADVERTISIN	480.00	
7/13/2012	101222	74839	TINA WHITMAN	ANNUAL MTG MILEAGE	14.43	
7/14/2012	999998	75019	US BANK CORPORATE	MEAL EXPENSE FOR SETTING UP A	38.51	
7/15/2012	999998	75019	US BANK CORPORATE	DRINKS FOR ANNUAL MTG	46.73	
7/16/2012	101372	75029	VISA	WAL-MART-ANNUAL MTG PRIZES	360.40	x
8/7/2012	101447	75126	KY ASSOC OF ELECT C	ENTERTAINMENT FOR ANNUAL M	4,805.00	
8/7/2012	101447	75127	KY ASSOC OF ELECT C	2012 ANNUAL MTG POSTERS	118.56	
8/7/2012	101448	75158	LUCAS BROS HARDWA	BIKE AND HELMET PRIZE FOR ANN	99.62	x
var	var	var	LABOR AND BENEFITS		6,602.65	
12/31/2011			Dec. 2011 payroll chg to incorrect account		(1,888.84)	
					<u>21,584.02</u>	x
			Disallow for rate making purposes		<u>1,418.71</u>	x

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Item 14. Refer to Exhibit R, Schedule 1, page 1. The Demand rate billed by Meade County's wholesale supplier, Big Rivers Electric Corporation ("Big Rivers"), is shown as \$16.95. In response to a request for information in Case No. 2012-00535,4 Big Rivers revised its proposed Rural demand rate to \$16.848. Provided a revised Schedule 1 and all other exhibits and schedules that would change as a result of this revision.

Response:

Applying a \$16.848 demand rate causes the following Exhibits and Schedules to change:

Exhibit R – Schedule 1
Exhibit R – Schedule 2
Exhibit R – Schedule 3
Exhibit R – Schedule 4
Exhibit R – Schedule 8
Exhibit S

Revised Exhibits and Schedules are attached and provided electronically.

Meade County RECC
 Determination of Flow Through Multiplier
 To Pass Through the BREC Wholesale Rate Increase Filed in Case No.

Based on 12 Month Test Year Ending November 30, 2012

Item a	Adjusted Units b	Present Rate c	Normalized Amount d	Proposed Rate e	Proposed Amount f	Difference g	
1	Demand - Actual	1,038,434 kW	\$ 9.697	\$ 10,069,694	\$ 16.848	\$ 17,495,536	\$ 7,425,842
2	Demand - Growth <2>	8,657 kW	\$ 9.697	\$ 83,947	\$ 16.848	\$ 145,853	\$ 61,906
3	Energy - Actual	466,663,920 kWh	\$ 0.029736	\$ 13,876,718	\$ 0.030000	\$ 13,999,918	\$ 123,199
4	Energy - Growth <3>	<u>3,890,426 kWh</u>	\$ 0.029736	<u>\$ 115,686</u>	\$ 0.030000	<u>\$ 116,713</u>	<u>\$ 1,027</u>
5	Total	470,554,346		\$ 24,146,045		\$ 31,758,020	\$ 7,611,974
6	Less: Own Use <1>						<u>\$ (13,415)</u>
7	Pass Through Amount						\$ 7,598,559
8	Test Year Sales Base Rate Sales Revenue						\$ 38,717,839
9	NA						- \$ -
10	Adjusted Sales Revenue						\$ 38,717,839
11	Flow Through Multiplier (1 + (Ln. 11 ÷ Ln. 14))						1.196255
12	EMF of MRSM	470,554,346 kWh			\$ (0.004212)	\$ (1,981,975)	
13	kWh Sales				÷	<u>443,342,642</u>	
14	Retail EMF Factor					(0.0044705)	
15	Per Books Non-FAC PPA					\$ (518,525)	
16	kWh Sales				÷	<u>443,342,642</u>	
17						\$ (0.0011696)	
18	Total Unwind factors					\$ (2,500,500)	
<1>	Increase In Power Cost					7,611,974	
	Adjusted kWh - Purchased				÷	<u>470,554,346</u>	
	Unit Cost (\$/kWh Sold)					\$ 0.016177	
	Own Use kWh				x	<u>829,300</u>	
	Allocated to Own Use					\$ 13,415	
<2>	Demand from Growth					1,038,434	
	Test Year kW Purchased					<u>466,663,920</u>	
	Test Year kWh Purchased					0.0022252	
	Ratio					<u>3,890,426</u>	
	Purchased kWh Growth					8,657	
	Demand From Growth						
<3>	Test Year Losses					438,982,745	
	kWh - Sold					687,594	
	Net Unbilled kWh					<u>829,300</u>	
	Own Use kWh					<u>440,499,639</u>	
	Normalized kWh Sold plus Own Use Without Growth					5.60666%	
	Modified Loss Percentage					<u>3,672,303</u>	
	kWh Sales Growth					3,672,303 ÷ 0.94393	
	Purchased kWh Growth	3,672,303				3,890,426	

MEADE COUNTY RECC
 PROPOSED CHANGES TO TARIFF RATES

	<u>Rate Tariff</u>	<u>Present Rates</u>	<u>Multiplier</u>	<u>Proposed Flow Thru Rates</u>	<u>Distribution Increase</u>	<u>Proposed Rates</u>	
	a	b	c	d	e	f	
1	Rate Schedule 1 - Residential, Farm, and Non-Farm. Schools, and Churches						
2							
3	Customer Charge per Delivery Point per Month	\$ 11.77	1.196255	\$ 14.08	\$ 2.51	\$ 16.59	per month
4	Customer Charge per Delivery Point per Day	\$ 0.39	1.196255	\$ 0.467	\$ 0.083	\$ 0.550	per day
5	Energy Charge per kWh	\$ 0.075482	1.196255	\$ 0.090296	\$ -	\$ 0.090296	per kWh
6							
7							
8	Rate Schedule 2 - Commercial						
9							
10	Customer Charge per Delivery Point per Month	\$ 17.52	1.196255	\$ 20.96	\$ 2.51	\$ 23.47	per month
11	Customer Charge per Delivery Point per Day	\$ 0.58	1.196255	\$ 0.694	\$ 0.083	\$ 0.777	per day
12	Energy Charge per kWh	\$ 0.080520	1.196255	\$ 0.096322	\$ -	\$ 0.096322	per kWh
13							
14							
15	Rate Schedule 3 - General Service 0-999 KVA						
16							
17	Customer Charge per Delivery Point:						
18	Monthly 0-100 KVA	\$ 41.87	1.196255	\$ 50.09	\$ 2.51	\$ 52.60	per month
19	Daily 0-100 KVA	\$ 1.38	1.196255	\$ 1.651	\$ 0.083	\$ 1.734	per day
20	Monthly 101-1000 KVA	\$ 73.28	1.196255	\$ 87.66	\$ 2.51	\$ 90.17	per month
21	Daily 1010-1000 KVA	\$ 2.41	1.196255	\$ 2.883	\$ 0.083	\$ 2.966	per day
22	Monthly Over 1000 KVA	\$ 104.68	1.196255	\$ 125.22	\$ 2.51	\$ 127.73	per month
23	Daily Over 1000 KVA	\$ 3.44	1.196255	\$ 4.115	\$ 0.083	\$ 4.198	per day
24							
25	All KW During Month	\$ 8.50	1.196255	\$ 10.17		\$ 10.17	per kW
26	Energy Charge per kWh	\$ 0.050850	1.196255	\$ 0.060830		\$ 0.060830	per kWh
27							
28							
29	Rate Schedule 3A - Optional Time-of-Day (TOD) Rate						
30							
31	Customer Charge per Delivery Point per Month	\$ 60.40	1.196255	\$ 72.25	\$ 2.51	\$ 74.76	per month
32	Customer Charge per Delivery Point per Day	\$ 1.99	1.196255	\$ 2.381	\$ 0.083	\$ 2.464	per day
33	All KW During Month	\$ 8.50	1.196255	\$ 10.17		\$ 10.17	per kW
34	Energy Charge per kWh	\$ 0.050850	1.196255	\$ 0.060830		\$ 0.060830	per kWh
35							
36							

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MEADE COUNTY RECC
PROPOSED CHANGES TO TARIFF RATES

	<u>Rate Tariff</u>	<u>Present</u>	<u>Multiplier</u>	<u>Proposed</u>	<u>Distribution</u>	<u>Proposed</u>	
	a	<u>Rates</u>	c	<u>Flow Thru</u>	<u>Increase</u>	<u>Rates</u>	
		b		d	e	f	
37	Rate Schedule 4 - Optional Time-of-Day (TOD) Rate						
38							
39	Customer Charge per Delivery Point						
40	if Equipment Provided by Seller	\$ 622.88	1.196255	\$ 745.12	\$ 2.51	\$ 747.63	per month
41	Customer Charge per Delivery Point						
42	if Equipment Provided by Customer	\$ 109.92	1.196255	\$ 131.49	\$ -	\$ 131.49	per month
43	All KW During Month	\$ 8.12	1.196255	\$ 9.71	\$ -	\$ 9.71	per kW
44	Energy Charges:						
45	First 300 kWh per kW, per kWh	\$ 0.046800	1.196255	\$ 0.055985	\$ -	\$ 0.055985	per kWh
46	Over 300 kWh per kW, per kWh	\$ 0.040290	1.196255	\$ 0.048197	\$ -	\$ 0.048197	per kWh
47							
48							
49	Rate Schedule 5 - Outdoor Lighting Service						
50							
51	175 Watt Unmetered	\$ 8.05	1.196255	\$ 9.63	\$ 0.66	\$ 10.29	per month
52	400 Watt Unmetered	\$ 12.08	1.196255	\$ 14.45	\$ 0.99	\$ 15.44	per month
53	400 Watt Unmetered - Flood	\$ 12.08	1.196255	\$ 14.45	\$ 0.99	\$ 15.44	per month
54	175 Watt Metered	\$ 3.51	1.196255	\$ 4.20	\$ 0.29	\$ 4.49	per month
55	400 Watt Metered	\$ 3.51	1.196255	\$ 4.20	\$ 0.29	\$ 4.49	per month
56	400 Watt Metered - Flood	\$ 3.51	1.196255	\$ 4.20	\$ 0.29	\$ 4.49	per month
57	Pole Rental	\$ 0.42	1.196255	\$ 0.50	\$ 0.03	\$ 0.53	per month
58							
59							
60	Rate Schedule 6 - Street Lighting Service						
61							
62	175 Watt	\$ 7.17	1.196255	\$ 8.58	\$ 0.85	\$ 9.43	per month
63	400 Watt	\$ 11.29	1.196255	\$ 13.51	\$ 1.34	\$ 14.85	per month

EX 14
09/18/15

MEADE COUNTY RECC
 SUMMARY OF REVENUE - TEST YEAR ENDING NOVEMBER 2012

Ln. No.	RATE CLASS	AVG. NO. CUST.	ADJUSTED AVG. NO. CUST.	KWH BILLED	ADJUSTED KWH BILLED	Test Year Rev. Present Rates	Adj. Test Year Present Rates	Proposed Flow Through Revenue	Revenue Change	Percent Change	Proposed Revenue	Distribution Increase	Combined Increase	Combined Percent	Rev. / Con Present Rates	Proposed Increase per Con	Percent Change	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(h) - (g)	(i) ÷ (g)	(k)	(l)	(l) - (h)	(m)	(m) ÷ (g)	(o)	(p)	(q) ÷ (o)
56	Schedule 6																	
57	Base rate	6	6	1,047,999	1,047,999	\$ 85,250	\$ 85,715	\$ 102,570	\$ 16,855	19.7%	\$ 112,738	\$ 10,169	\$ 27,024	31.5%	\$ 1,190.48	\$ 375.33	31.5%	
58	ES					\$ 2,546	\$ 2,546	\$ 2,546	\$ -	0.0%	\$ 2,546	\$ -	\$ -	0.0%	\$ 35.36	\$ -	0.0%	
59	FAC					\$ 2,886	\$ 2,886	\$ 2,886	\$ -	0.0%	\$ 2,886	\$ -	\$ -	0.0%	\$ 40.08	\$ -	0.0%	
60	US					\$ (4,707)	\$ (4,707)	\$ (4,707)	\$ -	0.0%	\$ (4,707)	\$ -	\$ -	0.0%	\$ (65.38)	\$ -	0.0%	
61	MRSM					\$ (6,992)	\$ (5,410)	\$ (5,410)	\$ -	0.0%	\$ (5,410)	\$ -	\$ -	0.0%	\$ (75.14)	\$ -	0.0%	
62	Non-FAC PPA					\$ (1,247)	\$ (1,226)	\$ (1,226)	\$ -	0.0%	\$ (1,226)	\$ -	\$ -	0.0%	\$ (17.02)	\$ -	0.0%	
63	Subtotal					\$ 77,736	\$ 79,804	\$ 96,659	\$ 16,855	21.1%	\$ 106,827	\$ 10,169	\$ 27,024	33.9%	\$ 1,108.39	\$ 375.33	33.9%	
64																		
65	Total																	
66	Base rate	28,568	28,628	438,982,745	442,655,048	\$ 38,060,413	\$ 38,650,440	\$ 46,238,203	\$ 7,587,763	19.6%	\$ 47,199,625	\$ 961,422	\$ 8,549,185	22.1%				
67	ES					\$ 1,048,884	\$ 1,048,884	\$ 1,048,884	\$ -	0.0%	\$ 1,048,884	\$ -	\$ -	0.0%				
68	FAC					\$ 1,133,730	\$ 1,133,730	\$ 1,133,730	\$ -	0.0%	\$ 1,133,730	\$ -	\$ -	0.0%				
69	US					\$ (1,911,156)	\$ (1,911,156)	\$ (1,911,156)	\$ -	0.0%	\$ (1,911,156)	\$ -	\$ -	0.0%				
70	MRSM					\$ (2,847,294)	\$ (2,250,359)	\$ (2,250,359)	\$ -	0.0%	\$ (2,250,359)	\$ -	\$ -	0.0%				
71	Non-FAC PPA					\$ (507,547)	\$ (517,721)	\$ (517,721)	\$ -	0.0%	\$ (517,721)	\$ -	\$ -	0.0%				
72	Subtotal					\$ 34,977,030	\$ 36,153,818	\$ 43,741,581	\$ 7,587,763	21.0%	\$ 44,703,003	\$ 961,422	\$ 8,549,185	23.6%				
73																		
74	Unbilled Revenue,																	
75	Base rate			5,762,971	687,594	\$ 499,785	\$ 67,399	\$ 80,631	\$ 13,232	19.6%	\$ 82,307	\$ 1,677	\$ 14,908	22.1%				
76	ES					\$ 18,532	\$ 5,137	\$ 5,137	\$ -	0.0%	\$ 5,137	\$ -	\$ -	0.0%				
77	FAC					\$ 21,430	\$ 16,642	\$ 16,642	\$ -	0.0%	\$ 16,642	\$ -	\$ -	0.0%				
78	US					\$ (27,071)	\$ (7,623)	\$ (7,623)	\$ -	0.0%	\$ (7,623)	\$ -	\$ -	0.0%				
79	MRSM					\$ (40,108)	\$ (17,230)	\$ (17,230)	\$ -	0.0%	\$ (17,230)	\$ -	\$ -	0.0%				
80	Non-FAC PPA					\$ (8,748)	\$ (804)	\$ (804)	\$ -	0.0%	\$ (804)	\$ -	\$ -	0.0%				
81	Subtotal					\$ 463,820	\$ 63,521	\$ 76,753	\$ 13,232	20.8%	\$ 78,429	\$ 1,677	\$ 14,908	23.5%				
82																		
83	Grand Total																	
84	Base rate	28,568	28,628	444,745,716	443,342,642	\$ 38,560,198	\$ 38,717,839	\$ 46,318,834	\$ 7,600,995	19.6%	\$ 47,281,932	\$ 963,098	\$ 8,564,093	22.1%				
85	ES					\$ 1,067,416	\$ 1,054,021	\$ 1,054,021	\$ -	0.0%	\$ 1,054,021	\$ -	\$ -	0.0%				
86	FAC					\$ 1,155,160	\$ 1,150,372	\$ 1,150,372	\$ -	0.0%	\$ 1,150,372	\$ -	\$ -	0.0%				
87	US					\$ (1,938,227)	\$ (1,918,779)	\$ (1,918,779)	\$ -	0.0%	\$ (1,918,779)	\$ -	\$ -	0.0%				
88	MRSM					\$ (2,887,402)	\$ (2,267,589)	\$ (2,267,589)	\$ -	0.0%	\$ (2,267,589)	\$ -	\$ -	0.0%				
89	Non-FAC PPA					\$ (516,295)	\$ (518,525)	\$ (518,525)	\$ -	0.0%	\$ (518,525)	\$ -	\$ -	0.0%				
90	Total					\$ 36,440,850	\$ 36,217,339	\$ 43,818,334	\$ 7,600,995	21.0%	\$ 44,781,432	\$ 963,098	\$ 8,564,093	23.6%				

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MEADE COUNTY RECC
CONSUMPTION ANALYSIS DATA AND REVENUE PROOF
TEST YEAR ENDING NOVEMBER 30, 2012

Description a	Test Year Units b	Test Year Rate c	Test Year Revenue d	Present Units e	Present Rate f	Present Revenue g	Proposed Flow Through Rate h	Proposed Flow Through Revenue i	Proposed Rate With Dist. Adj. j	Proposed Proposed Revenue k
Schedule 1										
1 Customer Charge per Day	9,606,520	\$ 0.38	\$ 3,650,478	9,606,520	\$ 0.39	\$ 3,746,543	\$ 0.467	\$ 4,486,245	\$ 0.550	\$ 5,283,586
2 Energy Charge	328,551,229	\$ 0.075095	\$ 24,672,555	328,551,229	\$ 0.075482	\$ 24,799,704	\$ 0.090296	\$ 29,666,862	\$ 0.090296	\$ 29,666,862
3 Subtotal			\$ 28,323,032			\$ 28,546,247		\$ 34,153,107		\$ 34,950,448
4 Correction Factor			0.99797			0.99797		0.99797		0.99797
5 Total Revenue			\$ 28,265,669			\$ 28,488,431		\$ 34,083,936		\$ 34,879,662
<u>Growth</u>										
6 Customer Charge per Day				77,295	\$ 0.39	\$ 30,145	\$ 0.467	\$ 36,097	\$ 0.550	\$ 42,512
7 Energy Charge				2,643,555	\$ 0.075482	\$ 199,541	\$ 0.090296	\$ 238,702	\$ 0.090296	\$ 238,702
8 Subtotal - Growth						\$ 229,686		\$ 274,799		\$ 281,215
9 Total			\$ 28,265,669	331,194,784		\$ 28,718,117		\$ 34,358,735		\$ 35,160,877
Schedule 2										
1 Customer Charge per Day	641,827	\$ 0.57	\$ 365,841	641,827	\$ 0.58	\$ 372,260	\$ 0.694	\$ 445,428	\$ 0.777	\$ 498,700
2 Energy Charge	26,805,601	\$ 0.080100	\$ 2,147,129	26,805,601	\$ 0.080520	\$ 2,158,387	\$ 0.096322	\$ 2,581,969	\$ 0.096322	\$ 2,581,969
3 Subtotal			\$ 2,512,970			\$ 2,530,647		\$ 3,027,397		\$ 3,080,669
4 Correction Factor			0.99599			0.99599		0.99599		0.99599
5 Total Revenue			\$ 2,502,904			\$ 2,520,510		\$ 3,015,270		\$ 3,068,329
<u>Growth</u>										
6 Customer Charge per Day				(7,822)	\$ 0.58	\$ (4,537)	\$ 0.694	\$ (5,428)	\$ 0.777	\$ (6,078)
7 Energy Charge				(326,682)	\$ 0.080520	\$ (26,304)	\$ 0.096322	\$ (31,467)	\$ 0.096322	\$ (31,467)
8 Subtotal - Growth						\$ (30,841)		\$ (36,895)		\$ (37,544)
9 Total			\$ 2,502,904	26,478,919		\$ 2,489,669		\$ 2,978,375		\$ 3,030,784

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MEADE COUNTY RECC
CONSUMPTION ANALYSIS DATA AND REVENUE PROOF
TEST YEAR ENDING NOVEMBER 30, 2012

Description a	Test Year Units b	Test Year Rate c	Test Year Revenue d	Present Units e	Present Rate f	Present Revenue g	Proposed Flow Through Rate h	Proposed Flow Through Revenue i	Proposed Rate With Dist. Adj. j	Proposed Proposed Revenue k
Schedule 3										
1 Customer Charge Per Day:										
2 Monthly 0-100 KVA										
3 Daily 0-100 KVA	78,020	\$ 1.37	\$ 106,887	78,020	\$ 1.38	\$ 107,668	\$ 1.651	\$ 128,811	\$ 1.734	\$ 135,287
5 Daily 101-1000 KVA	44,019	\$ 2.40	\$ 105,646	44,019	\$ 2.41	\$ 106,086	\$ 2.883	\$ 126,907	\$ 2.966	\$ 130,560
7 Daily Over 1000 KVA	2,941	\$ 3.42	\$ 10,058	2,941	\$ 3.44	\$ 10,117	\$ 4.115	\$ 12,102	\$ 4.198	\$ 12,346
8 Subtotal - Customer Charges			\$ 222,591			\$ 223,870		\$ 267,820		\$ 278,193
9 Demand Charge	251,266	\$ 8.46	\$ 2,125,710	251,266	\$ 8.50	\$ 2,135,761	\$ 10.17	\$ 2,554,873	\$ 10.17	\$ 2,554,873
10 Energy Charges:										
11 Daily 0-100 KVA	11,720,830	\$ 0.050590	\$ 592,957	11,720,830	\$ 0.050850	\$ 596,004	\$ 0.060830	\$ 712,978	\$ 0.060830	\$ 712,978
12 Daily 101-1000 KVA	47,367,507	\$ 0.050590	\$ 2,396,322	47,367,507	\$ 0.050850	\$ 2,408,638	\$ 0.060830	\$ 2,881,365	\$ 0.060830	\$ 2,881,365
13 Daily Over 1000 KVA	11,089,720	\$ 0.050590	\$ 561,029	11,089,720	\$ 0.050850	\$ 563,912	\$ 0.060830	\$ 674,588	\$ 0.060830	\$ 674,588
14 Subtotal - Energy	70,178,057		\$ 3,550,308	70,178,057		\$ 3,568,554		\$ 4,268,931		\$ 4,268,931
15 Total Base Rate			\$ 5,898,609			\$ 5,928,186		\$ 7,091,624		\$ 7,101,997
16 Minimums - Impact			\$ 4,165			\$ 4,124		\$ 2,804		\$ 2,646
17 Adjustments to GL	(15,438)		\$ (9,089)			\$ -		\$ -		\$ -
18 Total Revenue	70,162,619		\$ 5,893,685			\$ 5,932,310		\$ 7,094,428		\$ 7,104,643
19										
20 <u>Growth</u>										
21 Customer Charges:										
22 Daily 0-100 KVA				2,645	\$ 1.38	\$ 3,650	\$ 1.651	\$ 4,367	\$ 1.734	\$ 4,586
23 Daily 101-1000 KVA				876	\$ 2.41	\$ 2,111	\$ 2.883	\$ 2,526	\$ 2.966	\$ 2,598
24 Daily Over 1000 KVA				-	\$ 3.44	\$ -	\$ 4.115	\$ -	\$ 4.198	\$ -
25 Subtotal - Customer Charges						\$ 5,761		\$ 6,892		\$ 7,185
26 Energy Charges:										
27 Daily 0-100 KVA				397,354	\$ 0.081283	\$ 32,298	\$ 0.097236	\$ 38,637	\$ 0.097236	\$ 38,637
28 Daily 101-1000 KVA				942,637	\$ 0.081283	\$ 76,621	\$ 0.097236	\$ 91,658	\$ 0.097236	\$ 91,658
29 Daily Over 1000 KVA				-	\$ 0.081283	\$ -	\$ 0.097236	\$ -	\$ 0.097236	\$ -
30 Subtotal - Energy Growth				1,339,991		\$ 108,919		\$ 130,295		\$ 130,295
31										
32 Subtotal - Growth						\$ 114,680		\$ 137,187		\$ 137,479
Total	70,162,619		\$ 5,893,685	71,518,048		\$ 6,046,990		\$ 7,231,615		\$ 7,242,123

EX 14
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MEADE COUNTY RECC
CONSUMPTION ANALYSIS DATA AND REVENUE PROOF
TEST YEAR ENDING NOVEMBER 30, 2012

Description a	Test Year Units b	Test Year Rate c	Test Year Revenue d	Present Units e	Present Rate f	Present Revenue g	Proposed Flow Through Rate h	Proposed Flow Through Revenue i	Proposed Rate With Dist. Adj. j	Proposed Proposed Revenue k
Schedule 3A										
1 Customer Charge per Day	368	\$ 1.98	\$ 729	368	\$ 1.99	\$ 732	\$ 2.381	\$ 876	\$ 2.464	\$ 907
2 Demand Charge	134,529	\$ 8.46	\$ 1,138	134,500	\$ 8.50	\$ 1,143	\$ 10.17	\$ 1,368	\$ 10.17	\$ 1,368
3 Energy Charge	4,907	\$ 0.050590	\$ 248	4,907	\$ 0.050850	\$ 250	\$ 0.060830	\$ 298	\$ 0.060830	\$ 298
4 Subtotal			\$ 2,115			\$ 2,125		\$ 2,542		\$ 2,573
5 Adjustments to GL			(10)							
6 Total Revenue			\$ 2,105			\$ 2,125		\$ 2,542		\$ 2,573

Schedule 4

Customer Charge:	Customer-Days	Rate/Day	Rate/Month	Rate/Month
1 Dec. 2011 - Oct. 2012	336	\$ 3.42	\$ 1,149	
2 Nov. 2012	1	\$ 619.68	\$ 620	12 \$ 622.88 \$ 7,475
3 Subtotal - Customer Charge			\$ 1,769	\$ 7,475
Demand Charge:				
4 Dec. 2011 - Oct. 2012	13,123.8	\$ 8.46	\$ 111,027	-
5 Nov. 2012	1,379.7	\$ 8.08	\$ 11,148	14,504.0 \$ 8.12 \$ 117,772
6 Subtotal - Demand	14,503.50		\$ 122,175	\$ 117,772
Energy Charges:				
7 Dec. 2011 - Oct. 2012	2,502,000	\$ 0.050590	\$ 126,576	
8 Nov. 2012:				
9 First 300 kWh per kW	279,900	\$ 0.046560	\$ 13,032	2,777,580 \$ 0.046800 \$ 129,991
10 Over 300 kWh per kW	-	\$ 0.040080	\$ -	4,320 \$ 0.040290 \$ 174
11 Subtotal - Energy	2,781,900		\$ 139,608	\$ 130,165
12 Total Revenue			\$ 263,552	\$ 255,412

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MEADE COUNTY RECC
CONSUMPTION ANALYSIS DATA AND REVENUE PROOF
TEST YEAR ENDING NOVEMBER 30, 2012

<u>Description</u> a	<u>Test Year</u> <u>Units</u> b	<u>Test Year</u> <u>Rate</u> c	<u>Test Year</u> <u>Revenue</u> d	<u>Present</u> <u>Units</u> e	<u>Present</u> <u>Rate</u> f	<u>Present</u> <u>Revenue</u> g	<u>Proposed</u> <u>Flow Through</u> <u>Rate</u> h	<u>Flow Through</u> <u>Revenue</u> i	<u>Proposed</u> <u>Rate With</u> <u>Dist. Adj.</u> j	<u>Proposed</u> <u>Proposed</u> <u>Revenue</u> k	
Schedule 5											
1	175 Watt Unmetered	8,999 \$	8.01 \$	864,984	8,999 \$	8.05 \$	869,303 \$	9.63 \$	1,039,924 \$	10.29 \$	1,111,197
2	400 Watt Unmetered	533 \$	12.02 \$	76,880	533 \$	12.08 \$	77,264 \$	14.45 \$	92,422 \$	15.44 \$	98,754
3	400 Watt Unmetered - Flood	567 \$	12.02 \$	81,784	567 \$	12.08 \$	82,192 \$	14.45 \$	98,318 \$	15.44 \$	105,054
4	175 Watt Metered	61 \$	3.49 \$	2,555	61 \$	3.51 \$	2,569 \$	4.20 \$	3,074 \$	4.49 \$	3,287
5	400 Watt Metered	53 \$	3.49 \$	2,220	53 \$	3.51 \$	2,232 \$	4.20 \$	2,671 \$	4.49 \$	2,856
6	400 Watt Metered - Flood	87 \$	3.49 \$	3,644	87 \$	3.51 \$	3,664 \$	4.20 \$	4,385 \$	4.49 \$	4,688
7	Pole Rental	2,829 \$	0.42 \$	14,258	2,829 \$	0.42 \$	14,258 \$	0.50 \$	16,974 \$	0.53 \$	17,992
8	Subtotal			\$ 1,046,324			\$ 1,051,484		\$ 1,257,769		\$ 1,343,827
9	Correction Factor			1.00088			1.00088		1.00088		1.00088
10	Total Revenue	13,129		\$ 1,047,248	13,129		\$ 1,052,412		\$ 1,258,880		\$ 1,345,014

Schedule 6

1	175 Watt	404 \$	7.13 \$	34,566	404 \$	7.17 \$	34,760 \$	8.58 \$	41,596 \$	9.43 \$	45,717
2	400 Watt	380 \$	11.23 \$	51,209	380 \$	11.29 \$	51,482 \$	13.51 \$	61,606 \$	14.85 \$	67,716
3	Subtotal			\$ 85,775			\$ 86,243		\$ 103,201		\$ 113,433
4	Correction Factor			0.99388			0.99388		0.99388		0.99388
5	Total Revenue			\$ 85,250			\$ 85,715		\$ 102,570		\$ 112,738

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MEADE COUNTY RECC
PROPOSED CHANGES TO SCHEDULE 24
RENEWABLE RESOURCE ENERGY SERVICE TARIFF RIDER

	<u>Present</u>	<u>Proposed</u>
<u>DETERMINATION OF KWH ADDER</u>		
1 Charge from Big Rivers for Renewable Energy	\$ 0.055000	\$ 0.055000
2 Less: Big Rivers Standard Energy rate	- \$ 0.029736	\$ 0.030000
3 Difference	\$ 0.02526	\$ 0.025000
4 1 Minus Line Loss of 6.0038% Pres. & 5.6067% Prop.	÷ 0.93996	0.94393
5 kWh Adder	\$ 0.02688	\$ 0.02648

**MEADE COUNTY RECC
NET UTILITY RATE BASE
TWELVE MONTHS ENDING NOVEMBER 30, 2012**

Line No.	Item	Per Books	Adjustments	Total Adjusted
	(a)	(b)	(c)	(d)
Utility Plant Investment:				
1.	Utility Plant in Service	\$ 104,055,571	\$ -	\$ 104,055,571
2.	Construction Work in Progress	\$ 1,175,799	\$ -	\$ 1,175,799
3.	Total Utility Plant	\$ 105,231,370	\$ -	\$ 105,231,370
Working Capital Allowance:				
5.	Operations & Maintenance	\$ 1,119,903	\$ 12,113	\$ 1,132,016
	Less: Property Tax Reclassification	\$ (92,830)	\$ (4,171)	\$ (97,001)
6.	Materials and Supplies-Electric	\$ 1,312,919	\$ -	\$ 1,312,919
7.	Prepayments	\$ 188,816	\$ -	\$ 188,816
8.	Total Allowance	\$ 2,528,807	\$ 7,942	\$ 2,536,749
Deductions:				
9.	Accumulated Depreciation	\$ (29,844,020)	\$ (105,839)	\$ (29,949,859)
10.	Customer Advances	\$ (579,170)	\$ -	\$ (579,170)
11.	Total Deductions	\$ (30,423,190)	\$ (105,839)	\$ (30,529,029)
12.	NET RATE BASE	\$ 77,336,987	\$ 113,781	\$ 77,239,090

*EX 14
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Witness: Jack Gaines

MEADE COUNTY RECC
13 MONTH AVERAGE FOR MATERIALS & SUPPLIES AND PREPAYMENTS
TWELVE MONTHS ENDING NOVEMBER 30, 2012

Line No.	Month	Materials and Supplies	Prepayments
	(a)	(b)	(c)
1	Nov-11	\$ 1,341,325	\$ 164,962
2	Dec-11	\$ 1,429,239	\$ 130,397
3	Jan-12	\$ 1,509,836	\$ 200,664
4	Feb-12	\$ 1,491,736	\$ 194,785
5	Mar-12	\$ 1,601,352	\$ 198,794
6	Apr-12	\$ 1,353,171	\$ 195,054
7	May-12	\$ 1,324,358	\$ 150,852
8	Jun-12	\$ 1,238,460	\$ 153,292
9	Jul-12	\$ 1,232,743	\$ 135,583
10	Aug-12	\$ 1,333,801	\$ 309,659
11	Sep-12	\$ 1,282,100	\$ 236,654
12	Oct-12	\$ 970,897	\$ 189,726
13	Nov-12	\$ 958,923	\$ 194,192
14			
15	13 Month Average	\$ 1,312,919	\$ 188,816

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**MEADE COUNTY RECC
RECONCILIATION OF PROPERTY TAX TO COSS**

<u>Line No.</u>	<u>Item</u> (a)	<u>Per Books</u> (b)	<u>Property Tax Reclassification</u> (c)	<u>Adjusted</u> (d)	<u>Pro Forma Adjustments</u> (e)	<u>Property Tax Adjustment Reclassification</u> (f)	<u>Adjusted as shown in COSS</u> (g)
1	Operations Expense	\$ 2,584,668	\$ (748,909)	\$ 1,835,759	\$ 50,822	\$ (32,817)	\$ 1,853,764
2	Maintenance Expense	\$ 3,101,033	\$ (4,048)	\$ 3,096,985	\$ 23,000	\$ -	\$ 3,119,985
3	Customer Accounts	\$ 1,445,103	\$ -	\$ 1,445,103	\$ 14,827	\$ -	\$ 1,459,930
4	Customer Service	\$ 284,958	\$ -	\$ 284,958	\$ 3,851	\$ -	\$ 288,809
5	Sales	\$ 1,801	\$ -	\$ 1,801	\$ -	\$ -	\$ 1,801
6	Administrative and General	\$ 1,666,091	\$ -	\$ 1,666,091	\$ 5,752	\$ (1,015)	\$ 1,670,828
7	Property Tax	\$ -	\$ 752,957	\$ 752,957	\$ -	\$ 33,832	\$ 786,789
8	Subtotal	\$ 9,083,654	\$ -	\$ 9,083,654	\$ 98,252	\$ -	\$ 9,181,906
9	O&M Working Capital Requirement	\$ 1,119,903	\$ (92,830)	\$ 1,027,072	\$ 12,113	\$ (4,171)	\$ 1,035,014

EX 14
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Meade County Rural Electric
Case No. 2013-00033
Commission Staff's Second Request for Information

Meade County RECC
Income Statement

Line No.	Item (a)	Per Books		Adj. Test Year Present Rates (d)	Proposed Flow Through Increase (e)	Proposed Flow Through Revenue (f)	Proposed Distribution Increase (h)	Proposed Proposed Revenue (i)
		12 Mo. Ending 11/30/2012 (b)	Adjustments (c)					
Operating Revenue								
1	Base Rate	\$ 38,060,413	\$ 590,027	[1] \$ 38,650,440	7,587,763	\$ 46,238,203	961,422	\$ 47,199,625
2	Unwind Factors	\$ (3,083,383)	\$ 586,761	[2] \$ (2,496,622)	-	\$ (2,496,622)	-	\$ (2,496,622)
3	Unbilled Base Rate	\$ 499,785	\$ (432,386)	\$ 67,399	13,232	\$ 80,631	1,677	\$ 82,307
4	Unbilled Unwind Factors	\$ (35,965)	\$ 32,087	[3] \$ (3,878)	-	\$ (3,878)	-	\$ (3,878)
5	Subtotal	\$ 35,440,850	\$ 776,488	\$ 36,217,339	7,600,995	\$ 43,818,334	963,098	\$ 44,781,432
6	Other Revenue	\$ 1,067,941	\$ -	\$ 1,067,941	-	\$ 1,067,941	-	\$ 1,067,941
7	Adjustments	\$ -	\$ -	\$ -	-	\$ -	-	\$ -
8	Total Revenue	\$ 36,508,791	\$ 776,488	\$ 37,285,280	\$ 7,600,995	\$ 44,886,275	\$ 963,098	\$ 45,849,373
9								
Operating Expenses								
11	Purchased Power:							
12	Base Rate	\$ 23,741,842	\$ 404,203	[4] \$ 24,146,045	\$ 7,611,974	\$ 31,758,020	\$ -	\$ 31,758,020
13	Unwind Factors	\$ (3,028,976)	\$ 528,476	[5] \$ (2,500,500)	\$ -	\$ (2,500,500)	\$ -	\$ (2,500,500)
14	Refund	\$ (112,716)	\$ 112,716	[6] \$ -	\$ -	\$ -	\$ -	\$ -
15	Subtotal - Purchased Power	\$ 20,600,150	\$ 1,045,395	\$ 21,645,545	\$ 7,611,974	\$ 29,257,519	\$ -	\$ 29,257,519
16								
17								
18	Distribution-Operation	\$ 2,584,668	\$ 50,822	\$ 2,635,490	\$ -	\$ 2,635,490	\$ -	\$ 2,635,490
19	Distribution-Maintenance	\$ 3,101,033	\$ 23,000	\$ 3,124,033	\$ -	\$ 3,124,033	\$ -	\$ 3,124,033
20	Customer Accounts	\$ 1,445,103	\$ 14,827	\$ 1,459,930	\$ -	\$ 1,459,930	\$ -	\$ 1,459,930
21	Customer Service & Info.	\$ 284,958	\$ 3,851	\$ 288,809	\$ -	\$ 288,809	\$ -	\$ 288,809
22	Sales	\$ 1,801	\$ -	\$ 1,801	\$ -	\$ 1,801	\$ -	\$ 1,801
23	Administrative & General	\$ 1,666,091	\$ 5,752	\$ 1,671,843	\$ -	\$ 1,671,843	\$ -	\$ 1,671,843
24	Subtotal	\$ 9,083,654	\$ 98,252	\$ 9,181,906	\$ -	\$ 9,181,906	\$ -	\$ 9,181,906
25	Depreciation	\$ 3,346,458	\$ 100,567	\$ 3,447,025	\$ -	\$ 3,447,025	\$ -	\$ 3,447,025
26	Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Other Tax	\$ 38,490	\$ 445	\$ 38,935	\$ 6,656	\$ 45,592	\$ 1,689	\$ 47,281
28	Interest-LTD	\$ 2,133,390	\$ 20,040	\$ 2,153,430	\$ -	\$ 2,153,430	\$ -	\$ 2,153,430
29	Interest (Other)	\$ 11,759	\$ -	\$ 11,759	\$ -	\$ 11,759	\$ -	\$ 11,759
30	Other Deductions	\$ 13,442	\$ (13,442)	\$ -	\$ -	\$ -	\$ -	\$ -
31	Subtotal	\$ 5,543,539	\$ 107,610	\$ 5,651,149	\$ 6,656	\$ 5,657,806	\$ 1,689	\$ 5,659,495
32								
33	Total Expenses	\$ 35,227,343	\$ 1,251,257	\$ 36,478,600	\$ 7,618,631	\$ 44,097,231	\$ 1,689	\$ 44,098,920
34								
35	Operating Margins	\$ 1,281,448	\$ (474,769)	\$ 806,680	\$ (17,636)	\$ 789,044	\$ 961,409	\$ 1,750,453
36	Non-Operating Margins	\$ 432,860	\$ (76,226)	\$ 356,634	\$ -	\$ 356,634	\$ -	\$ 356,634
37	Cap. Credits & Other	\$ 49,929	\$ -	\$ 49,929	\$ -	\$ 49,929	\$ -	\$ 49,929
38	Total Margins	\$ 1,764,237	\$ (550,995)	\$ 1,213,243	\$ (17,636)	\$ 1,195,607	\$ 961,409	\$ 2,157,016
39								
40	TIER (Oper. Margins)	1.60		1.37		1.37		1.81
41	TIER (Modified Margins)	1.80		1.54		1.53		1.98
42	TIER (Total Margins)	1.83		1.56		1.56		2.00
43	Modified DSC	1.19						

Meade County Rural Electric

Case No. 2013-00033

Commission Staff's Second Request for Information

Item 15. Refer to Exhibit R of the application, Schedule 3, the Summary of Revenue - Test Year Ending November 2012, page 2. For the Unbilled Revenue section, lines 75 through 80, provide the supporting calculations for the amounts on these lines and a breakdown by rate class.

Response:

See the attached and provided electronically. Also see the attachment provided in response to Item 20 (a) (1) and pages 106 and 107 of Schedule 8 of Exhibit R for a summary of unbilled revenue by rate.

Meade County RECC
Case No. 2013 -00033
Response to Staff 2, Item 15
Unbilled Revenue
Witness: Jack Gaines

unbilled kWh - net		440.1	440.3	445	442.1	442.11	442.2	442.12	442.30	444	total unbilled	
1	Nov-11	3,537,717	316,147	49,934	297,377	28	265,402	484,005	110,344	14,413	5,075,367	November-11
2	Dec-11	4,171,994	453,065	163,749	310,572	3	120,218	452,984	103,271	12,074	5,787,930	first time gross
3	Jan-12	768,259	103,346	20,172	43,181	(3)	10,608	47,512	11,566	804	1,005,445	net kwh
4	Feb-12	(196,434)	(7,537)	23,815	8,175		11,939	36,869	15,972	876	(106,325)	net kwh
5	Mar-12	(1,348,476)	(136,292)	(17,635)	(18,649)		(9,092)	(10,416)	(1,944)	1,114	(1,541,390)	net kwh
6	Apr-12	(259,794)	(25,891)	17,465	10,111	27	25,159	66,317	16,488	680	(149,438)	net kwh
7	May-12	74,367	15,315	(22,902)	27,671	48	(11,404)	(65,512)	(10,274)	(1,414)	5,895	net kwh
8	Jun-12	591,458	96,972	(11,431)	24,456	-	6,525	11,318	(8,980)	(670)	709,648	net kwh
9	Jul-12	710,975	123,226	22,387	37,594	169	16,629	(8,262)	(7,434)	(633)	894,651	net kwh
10	Aug-12	(215,207)	512	55,658	18,992	(94)	43,644	148,213	30,617	1,751	84,086	net kwh
11	Sep-12	(481,865)	(60,844)	48,724	(14,054)	16	14,351	16,278	(1,247)	2,339	(476,302)	net kwh
12	Oct-12	(718,400)	(223,153)	(118,782)	(120,969)	(134)	(61,557)	(131,063)	(14,913)	(2,288)	(1,391,259)	net kwh
13	Nov-12	885,506	87,376	(8,427)	(4,093)	(5)	(12,584)	(11,267)	4,363	(849)	940,020	net kwh
14											687,594	
15											5,787,930	Dec 2011 unbilled kWh

monthly unbilled revenue calculation												
19	11-Dec	\$ 320,244	\$ 35,367	\$ 13,019	\$ 26,334	8	\$ 34,077	\$ 10,146	\$ 8,524	\$ 882	\$ 448,602	
20	12-Jan	\$ 375,426	\$ 42,947	\$ 14,423	\$ 30,266	9	\$ 36,337	\$ 11,050	\$ 9,060	\$ 949	\$ 520,468	\$ 71,866
21	12-Feb	\$ 360,933	\$ 42,465	\$ 15,899	\$ 30,852	10	\$ 38,422	\$ 11,685	\$ 10,683	\$ 1,007	\$ 511,956	\$ (8,512)
22	12-Mar	\$ 266,427	\$ 32,471	\$ 15,008	\$ 28,919	10	\$ 38,091	\$ 11,277	\$ 10,753	\$ 1,053	\$ 404,008	\$ (107,949)
23	12-Apr	\$ 246,206	\$ 30,659	\$ 15,696	\$ 29,303	22	\$ 40,992	\$ 12,761	\$ 11,422	\$ 1,071	\$ 388,130	\$ (15,877)
24	12-May	\$ 257,859	\$ 32,297	\$ 15,374	\$ 31,992	21	\$ 38,547	\$ 12,392	\$ 10,784	\$ 1,021	\$ 400,288	\$ 12,158
25	12-Jun	\$ 301,818	\$ 39,520	\$ 14,045	\$ 34,357	30	\$ 39,837	\$ 12,874	\$ 10,607	\$ 998	\$ 454,085	\$ 53,797
26	12-Jul	\$ 347,918	\$ 47,435	\$ 15,014	\$ 36,835	59	\$ 38,808	\$ 13,757	\$ 10,056	\$ 951	\$ 510,834	\$ 56,748
27	12-Aug	\$ 342,530	\$ 48,736	\$ 19,720	\$ 39,185	68	\$ 48,706	\$ 16,966	\$ 12,066	\$ 1,093	\$ 529,071	\$ 18,237
28	12-Sep	\$ 303,826	\$ 43,711	\$ 22,139	\$ 37,418	41	\$ 49,901	\$ 17,813	\$ 12,304	\$ 1,215	\$ 488,369	\$ (40,702)
29	12-Oct	\$ 254,339	\$ 28,267	\$ 14,710	\$ 28,569	27	\$ 42,528	\$ 14,053	\$ 11,153	\$ 1,068	\$ 394,715	\$ (93,653)
30	12-Nov	\$ 318,612	\$ 34,786	\$ 13,963	\$ 28,694	26	\$ 41,981	\$ 13,297	\$ 11,428	\$ 1,033	\$ 463,820	\$ 69,105
31	12-Dec									\$	\$ 5,514,346	\$ 15,219

EX 15
10/2/14

unbilled revenue and kwh is recorded for current month and previous month is reversed											
net unbilled distribution revenue											
	440.100	440.300	445.000	442.100	442.110	442.120	442.200	442.300	444.000	Total	
34											
35											
36											
37											
38	Dec-11	320,244	35,367	13,019	26,334	8	34,077	10,146	8,524	882	448,602 1st month gross amt
39	Jan-12	55,182	7,580	1,404	3,932	2	2,260	903	536	67	71,866 net amount
40	Feb-12	(14,493)	(482)	1,476	586	1	2,085	635	1,623	58	(8,512) net amount
41	Mar-12	(94,506)	(9,994)	(891)	(1,932)	(0)	(331)	(409)	70	46	(107,949) net amount
42	Apr-12	(20,220)	(1,812)	687	384	13	2,901	1,484	669	18	(15,877) net amount
43	May-12	11,653	1,638	(322)	2,689	(1)	(2,444)	(368)	(638)	(50)	12,158 net amount
44	Jun-12	43,958	7,223	(1,329)	2,364	9	1,289	482	(176)	(22)	53,797 net amount
45	Jul-12	46,100	7,915	970	2,479	30	(1,028)	882	(551)	(47)	56,748 net amount
46	Aug-12	(5,388)	1,301	4,706	2,350	9	9,898	3,209	2,010	142	18,237 net amount
47	Sep-12	(38,704)	(5,025)	2,419	(1,767)	(28)	1,195	847	238	122	(40,702) net amount
48	Oct-12	(49,487)	(15,443)	(7,430)	(8,849)	(14)	(7,373)	(3,760)	(1,151)	(147)	(93,653) net amount
49	Nov-12	64,273	6,519	(747)	125	(0)	(547)	(756)	275	(36)	69,105 net amount
50	Total	318,612	34,786	13,963	28,694	26	41,981	13,297	11,428	1,033	463,820
51	Nov-11 \$	268,960 \$	24,766 \$	3,847 \$	24,850 \$	53 \$	37,376 \$	22,345 \$	9,349 \$	1,048 \$	392,594 unrecorded
52	less Nov 2011	49,652.07	10,020.20	10,115.70	3,843.83	-26.72	4,605.06	-9,047.77	2,079.17	-15.23	71,226.31 Net of November 2011
53											
54											
55	Nov 2012 Un	3,982,383	426,095	172,793	322,987	27	552,971	154,436	137,485	13,784	5,762,961
56											
57	Nov. 2012 Unbilled Factor Revenue										
58	ES \$	12,806 \$	1,370 \$	556 \$	1,039 \$	0 \$	1,778 \$	497 \$	442 \$	44 \$	18,532
59	Fuel \$	14,809 \$	1,584 \$	643 \$	1,201 \$	0 \$	2,056 \$	574 \$	511 \$	51 \$	21,430
60	US \$	(18,707) \$	(2,002) \$	(812) \$	(1,517) \$	(0) \$	(2,598) \$	(725) \$	(646) \$	(65) \$	(27,071)
61	MRSMS \$	(27,716) \$	(2,965) \$	(1,203) \$	(2,248) \$	(0) \$	(3,848) \$	(1,075) \$	(957) \$	(96) \$	(40,108)
62	PPA \$	(6,045) \$	(647) \$	(262) \$	(490) \$	(0) \$	(839) \$	(234) \$	(209) \$	(21) \$	(8,748)
63											
64											
65	Base Rate \$	343,465 \$	37,445 \$	15,041 \$	30,709 \$	26 \$	45,432 \$	14,261 \$	12,286 \$	1,119 \$	499,785
66											
67	Nov. 2011 Unbilled Factor Revenue										
68	ES \$	9,337 \$	834 \$	132 \$	785 \$	0 \$	700 \$	1,277 \$	291 \$	38 \$	13,395
69	Fuel \$	3,338 \$	298 \$	47 \$	281 \$	0 \$	250 \$	457 \$	104 \$	14 \$	4,789
70	US \$	(13,556) \$	(1,211) \$	(191) \$	(1,139) \$	(0) \$	(1,017) \$	(1,855) \$	(423) \$	(55) \$	(19,448)
71	MRSMS \$	(23,201) \$	(2,073) \$	(327) \$	(1,950) \$	(0) \$	(1,741) \$	(3,174) \$	(724) \$	(95) \$	(33,285)
72	PPA \$	(3,993) \$	(357) \$	(56) \$	(336) \$	(0) \$	(300) \$	(546) \$	(125) \$	(16) \$	(5,729)
73											
74	Base Rate \$	297,035 \$	27,275 \$	4,243 \$	27,210 \$	53 \$	39,482 \$	26,186 \$	10,225 \$	1,162 \$	432,872
75											
76	Adjusted Test Year Unbilled Factor Revenue										
77	ES \$	3,469 \$	536 \$	424 \$	254 \$	0 \$	1,078 \$	(781) \$	151 \$	6 \$	5,137
78	Fuel \$	11,471 \$	1,286 \$	595 \$	920 \$	0 \$	1,806 \$	118 \$	407 \$	38 \$	16,642
79	US \$	(5,151) \$	(790) \$	(620) \$	(378) \$	(0) \$	(1,581) \$	1,129 \$	(223) \$	(10) \$	(7,623)
80	MRSMS \$	(4,515) \$	(892) \$	(875) \$	(298) \$	(0) \$	(2,108) \$	2,099 \$	(233) \$	(1) \$	(6,823)
81	PPA \$	(2,052) \$	(290) \$	(206) \$	(155) \$	(0) \$	(540) \$	312 \$	(84) \$	(5) \$	(3,019)
82											
83	Base Rate \$	46,430 \$	10,170 \$	10,798 \$	3,500 \$	(27) \$	5,950 \$	(11,925) \$	2,061 \$	(44) \$	66,913
84											1.007264819 Final Order 1/29/13
85											\$ 67,399

EX 15
25374

	MC	MC	MC	MC	
	ES	Fuel	US	MRSM	PPA
	rate billed	rate billed	rate billed	rate billed	
86					
87					
88					
89					
90	0.0026392	0.0009435	-0.0038318	-0.0065581	-0.0011287
91	0.0026674	-0.0006972	-0.003313	-0.0045445	-0.0009885
92	0.0018744	0.0012131	-0.0030269	-0.0054388	-0.0009009
93	0.0023539	0.0017175	-0.0043117	-0.006004	-0.001047
94	0.0023172	0.0024751	-0.0050064	-0.007095	-0.0012257
95	0.0028218	0.0040792	-0.0060867	-0.0097058	-0.0014898
96	0.0026895	0.0034755	-0.0049717	-0.0085673	-0.0012368
97	0.0017794	0.0031936	-0.003957	-0.0068946	-0.0009845
98	0.002167	0.0024526	-0.0040044	-0.0065625	-0.0009968
99	0.0017751	0.0026898	-0.0036926	-0.0041268	-0.0009172
100	0.0026762	0.0042281	-0.0050214	-0.0068708	-0.0012488
101	0.0028085	0.004476	-0.005798	-0.0073033	-0.001721
102	0.0032157	0.0037186	-0.0046974	-0.0069596	-0.0015179

EX 15
02/11/11

Meade County Rural Electric

Case No. 2013-00033

Commission Staff's Second Request for Information

Item 16. Refer to Exhibit R, Schedule 4, pages 1 and 4. Explain the reason for the correction factors and why they differ between rate classes.

Response:

The correction factors are used to reconcile the minor differences between revenues calculated by applying the rates to the annual billing determinants and the revenues actually booked by the cooperative, including adjustments that may be made from time to time. They are unique to each class.

Meade County Rural Electric

Case No. 2013-00033

Commission Staff's Second Request for Information

Item 17. Refer to Exhibit R, Schedule 4, page 2.

a. Refer to line 9, Demand Charge. Confirm that the amount in columns i and k should be \$2,560,400 rather than the \$2,560,903 shown. If this cannot be confirmed, explain,

b. Explain why the energy rates on lines 27-29 differ from those on lines 11-13.

Response:

- a. The correct amount should be \$2,560,400. \$2,560,903 is the result of not having rounded the demand charge to two decimal places in the formula.
- b. The energy rates on lines 27-29 are the average per kWh of the demand + energy revenues from lines 9 and 14. This approach is to include demand revenues in the customer growth calculations

Meade County Rural Electric

Case No. 2013-00033

Commission Staff's Second Request for Information

Item 18. Refer to Exhibit R, Schedule 4, page 3, the Rate Schedule 4 section.

- a. Provide the origin of the \$3.42 that appears in the "Test Year Rate" column for December 2011 through October 2012.
- b. Explain why the test-year amounts are shown with a line item for the 11-month period of December 2011 through October 2012 and a separate line item for November 2012.

Response:

- a. The \$3.42 was the Schedule 3 daily customer charge in effect for the test year.
- b. The one customer now served on Schedule 4 was on Schedule 3 through October 2012.

Meade County Rural Electric

Case No. 2013-00033

Commission Staff's Second Request for Information

Item 19. Refer to Exhibit R, Schedule 4, page 4. Explain how the revenue amounts on this page were calculated, as they cannot be calculated by multiplying the rate by the test-year units.

Response:

The billing units are stated as average monthly light counts. The revenues are the month rates times the units per month times 12.

Meade County Rural Electric

Case No. 2013-00033

Commission Staff's Second Request for Information

Item 20. Refer to Exhibit R, Schedule 8.

a. Refer to pages 1-3 of 150.

(1) Explain why the amounts for each rate class on line 1, Sales

Revenue, differ from the amounts shown for each class on Exhibit R, Schedule 3, pages 1 and 2.

Response: (1) The revenues on line 1 of pages 1 through 3 of Schedule 8 include unbilled revenues by rate. Schedule 3 breaks down revenues by rate before unbilled revenues which are shown in the aggregate on lines 75-81. Refer to the attached and file "DR2, Q20 a. (1).pdf" for the breakdown of unbilled revenues under present rates before the flow through. As shown, the revenues by rate match the revenues shown in column (g) on Schedule 3. Present revenues with the flow through that match column (h) of Schedule 3 are shown on page 106 of Schedule 8. Proposed revenues that match the revenues shown in column (k) of Schedule 3 are shown on page 107 of Schedule 8.

(2) Explain why only one expense category, Other O&M, is allocated to Rate Schedule 3A.

Response: The expenses are shown in thousands of dollars. Rate 3A is a very small customer class and therefore, due to rounding, many of the allocated expenses are reflected as zero. However, allocations have been made for numerous expenses throughout the COSS. See page 144 of Schedule 8 for a summary of allocated expenses in dollars.

(3) Explain why line 9, Taxes, column b, differs on pages 1 and 2

Response: Taxes have been adjusted for the additional PSC assessment on proposed revenues. The calculation of the additional PSC assessment is shown in Schedule 8, page 107, lines 19 and 20. The calculation is the increase in revenue times the PSC assessment of \$0.001754.

2.

b. Refer to page 5 of 150. For Rate Schedule 4, explain why Meade County is proposing to increase the customer charge for the distribution portion of the increase when this page shows that the current customer charge of \$622.88 is higher than the amount justified by the COSS.

Response: Schedule 4 customer charge was already well above the customer cost supported in COSS and the \$2.51 increase is insignificant by comparison. It is applied for consistency across all rates. More importantly, it serves as a minimum capacity charge since the rate is applicable to customers with 1,000 KVA of transformer capacity or greater. The proposed monthly rate of \$749.35 is \$571.87 above the COSS of \$177.48. That \$571.87 equals \$0.57 per 1,000 kW. Hence, it effectively translates into a minimum demand charge of \$0.57 per kW for a minimum demand of 1,000 kW.

c. Refer to pages 5-8 of 150. The calculations on pages 5, 7, and 8 include margins at 2.26 percent of rate base. The calculations on page 6 include margins at 1.04 percent of rate base. Explain the basis for the 1.04 percent, state the location in the COSS where it is calculated, and explain why the rate on page 6 differs from pages 5, 7, and 8.

Response: The demand unit charges were inadvertently run with the present rate of return. A corrected schedule is provided in "DR 2, Q 20, part c, page 7 of 7.

d. Refer to pages 16 and 150 of 150. Explain the difference between the total adjusted expenses of \$44,204,128 on page 16, line 192, column HI and total system expense of \$45,953,229 on page 150, line 23, column C.

Response: The amounts shown on page 16 include expenses only. The amounts shown on page 150 include a gross up for margins equaling 2.26% on rate base. The 2.26% shown on page 150 is the margin level for proposed rates.

e. Refer to pages 45-56 of 150. For each account with a labor cost, provide the basis upon which the labor cost was classified between demand and consumer-related.

Response: The basis for functionalization or classification is indicated in column (c) for each labor item. Each ratio can be found in the corresponding tables on pages 20 through 28. For example, functionalization of the total system labor costs shown on pages 45 through 48 use

the ratios shown on page 20. The demand related labor shown on pages 49 through 52 use the ratios shown on page 21.

f. Refer to pages 61-92 of 150. For each expense account with a balance, provide the basis upon which the expense was classified between demand and consumer-related.

Response: Similar to how labor is functionalized and classified, the basis is shown in column (c). The same ratios used for labor, shown on pages 20 through 28, are used for expenses.

g. Refer to page 63 of 150.

(1) Refer to Line 88 in the Distribution Operations section,
Explain the rationale for using DIST-OH2 as the basis for allocating Account 584,
Underground Lines Expense.

Response: The model incorrectly uses "DIST-OH2" as the basis for classifying Account 584. The correct basis is "DIST-UG2". The expense in account 584 is \$0, so correcting the basis has no impact on the results of the COSS.

(2) Refer to Line 80 in the Distribution Maintenance section.
Explain the rationale for using DIST-OH1 as the basis for allocating account 594,
Underground Lines.

Response: The model incorrectly uses "DIST-OH1" as the basis for classifying Account 594. The correct basis is "DIST-UG1". The expense in account 594 is \$2,039. Correcting the basis changes the expense allocation, but only very minimally. The largest change is to Schedules 5 and 1. The correction decreases expenses to Schedule 5 by \$26.00 and increases expenses to Schedule 1 by \$24.00. The remainder of the difference is spread among the remaining schedules with a maximum change of \$2.00.

h. Refer to page 101 of 150. Explain how the Primary System – Consumers allocation on line 13, and the weighting factors on line 14, were determined.

Response: Line 13, primary system – consumers, reflects the number of consumers in each rate classification utilizing the primary distribution system. In this case, all consumers use the primary distribution system so this line reflects the number of consumers. The weighting

factors on Line 14 are used to reflect the additional consumer costs associated with providing primary distribution service for multi-phase compared to single-phase. The basis is that multi-phase service requires 4 conductors (3 hot, 1 neutral) to provide service while single-phase only uses 2 conductors (1 hot, 1 neutral). The weighting factor simplifies this ratio down to 2:1 and the 2.00 factor is applied to all consumers provided multi-phase service

i. Refer to page 102 of 150. The third line of the page heading is "12 Month Average Kenergy System Non-Coincident Peak". Confirm that the heading was intended to refer to Meade County instead of Kenergy.

Response: It is an incorrect label. The data shown in this table is all for Meade County.

J. Refer to page 103 of 150.

(1) Explain how the secondary and services weighting factors and the transformer weighting factors were determined.

Response: Similar to the methodology used for primary distribution system costs discussed in h., the weighting factors are used to adjust the cost allocation for the additional costs to provide multi-phase service.

For secondary and services, a single-phase services uses 3 conductors (2 hot, 1 neutral). For multi-phase service, 4 conductors are required (3 hot, 1 neutral). Therefore, multi-phase customers get a weighting factor of 4.00 and single-phase customers get a 3.00 weighting factor.

Transformers are done in a different manner. For single-phase customers, the weighting factor is 1.00. For the multi-phase customers, the average installed transformer capacity was determined. From this information, an average cost was calculated for similar sized transformers from the continuing property records. This cost was then divided by the minimum cost used for single-phase allocation to determine the weighting factors. This calculation is shown in DR2, Q8, on the bottom of the Acct 368 tab.

(2) Explain why the meter reading and billing weighting factors are "1" or each rate class.

k. Refer to page 106 of 150. Provide the basis for the allocation of the "Other Revenue" line items to the rate classes.

Response: Each other revenue item with the exception of Line 10, Rent-Pole Attachments, is allocated on the basis of number of consumers.

Rent-Pole Attachments is allocated on the basis of the allocation of primary distribution plant.

l. Refer to pages 116-117 of 150. Explain why Account 431, Interest on Customer Deposits, is allocated using Allocation Factor 9 on page 116 and the Rate Base allocator on page 117.

Response: The allocation is made on allocated rate base for related plant investment (*i.e.*, interest expense for primary consumer related expense is allocated on primary consumer related rate base). Rate base is allocated using the same allocator shown in the basis column so the allocation is the same regardless whether the basis column indicates Rate Base or an allocator number.

m. Refer to pages 121-122 of 150. Explain why Account 431, Interest on Customer Deposits, is allocated using the Rate Base allocator on page 121 and allocation Factor 16 on page 122.

Response: See the response to item 21 (l).

n. Refer to pages 139 and 141. Explain why interest on customer deposits would be allocated to the Rate Schedules 5 and 6.

Response: All interest expense is classified on the basis of Net Utility Plant. Schedules 5 and 6 each have directly assigned plant investment through the classification process and therefore an assignment of interest expense on consumer deposits is made to Schedules 5 and 6 directly in proportion to their directly assigned plant investment.

Meade County RECC
 Present Revenue Input
 No flow through revenue

Line No.	Item (a)	TOTAL SYSTEM (b)	Sec. Lts. Sch. 5 (c)	Str. Lts. Sch. 6 (d)	Res. Sch. 1 (e)	Comm. Sch. 2 (f)	LP Sch. 3R (g)	LP Sch. 3S (h)	LP Sch. 3T (i)	LP TOU Sch. 3A (j)	LP Sch. 4 (k)
1	Operating Revenue										
1	Base rate	\$ 38,650,440	\$ 1,052,412	\$ 85,715	\$ 28,718,117	\$ 2,489,869	\$ 1,109,072	\$ 3,974,749	\$ 963,169	\$ 2,125	\$ 255,412
2	Unwind Factors	\$ (2,496,622)	\$ (54,306)	\$ (5,911)	\$ (1,867,974)	\$ (149,344)	\$ (68,348)	\$ (272,474)	\$ (62,547)	\$ (28)	\$ (15,690)
3	Unbilled Revenue	\$ 67,399	\$ 1,835	\$ 149	\$ 50,079	\$ 4,342	\$ 1,934	\$ 6,931	\$ 1,680	\$ 4	\$ 445
4	Unbilled Unwind	\$ (3,878)	\$ (84)	\$ (9)	\$ (2,902)	\$ (232)	\$ (106)	\$ (423)	\$ (97)	\$ (0)	\$ (24)
5	Not Applicable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Not Applicable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Not Applicable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7		\$ 36,217,339	\$ 999,857	\$ 79,944	\$ 26,897,320	\$ 2,344,435	\$ 1,042,552	\$ 3,708,783	\$ 902,204	\$ 2,101	\$ 240,143

Ex 20
 pg 6 of 7

Meade County RECC

Unit Charges

Mills per kWh Including Margins @

2.26% of Rate Base

A	B	C	D	E	F	G	H	I	J	K	L
Line		TOTAL	Sec. Lts.	Str. Lts	Res.	Comm.	LP	LP	LP	LP TOU	LP
No.	Account	SYSTEM	Sch. 5	Sch. 6	Sch. 1	Sch. 2	Sch. 3R	Sch. 3S	Sch. 3T	Sch. 3A	Sch. 4
	Production										
1	Generation	66.23	46.81	46.81	67.92	62.74	62.74	62.74	62.74	62.67	62.74
2	Not Applicable	-	-	-	-	-	-	-	-	-	-
3	Transmission	-	-	-	-	-	-	-	-	-	-
4	Total Production	66.23	46.81	46.81	67.92	62.74	62.74	62.74	62.74	62.67	62.74
5	Subtransmission	-	-	-	-	-	-	-	-	-	-
6	Substation	1.79	0.88	0.88	1.89	1.59	1.59	1.59	1.59	1.59	1.59
7	Primary	20.20	10.25	10.25	22.35	19.94	16.36	10.73	12.60	146.87	16.66
8	Transformers	2.98	1.48	1.48	3.15	2.81	3.33	2.28	2.61	32.40	2.86
9	Secondary and Services	1.72	0.78	0.78	1.93	1.70	1.20	0.80	0.97	11.25	1.32
10	3 Phase Meters	0.59	-	-	-	-	13.37	1.88	0.55	155.07	0.27
11	1 Phase Meters	2.59	-	-	3.25	2.69	-	-	-	-	-
12	Metering	0.54	-	-	0.67	0.55	0.15	0.02	0.01	1.70	0.00
13	Billing	4.09	-	-	5.06	4.19	1.11	0.16	0.05	12.90	0.02
14	Consumer Ser 1	0.99	-	-	1.23	1.02	0.27	0.04	0.01	3.13	0.01
15	Consumer Ser 2	-	-	-	-	-	-	-	-	-	-
16	Consumer Ser 3	-	-	-	-	-	-	-	-	-	-
17	Security Lights	1.79	82.18	-	-	-	-	-	-	-	-
18	Street Lights	0.13	-	56.04	-	-	-	-	-	-	-
19	Total Distribution	37.42	95.57	69.42	39.52	34.49	37.37	17.50	18.38	364.90	22.73
20	Total Costs - Including Margins	103.65	142.38	116.24	107.45	97.23	100.11	80.24	81.12	427.58	85.46
21	Present Revenue	101.48	125.70	92.77	101.26	109.56	105.03	93.38	98.91	523.68	104.98
22	Excess or (Deficiency)	(2.17)	(16.68)	(23.47)	(6.18)	12.32	4.92	13.14	17.78	96.10	19.52

Ex 20
 4/27/07

Meade County Rural Electric

Case No. 2013-00033

Commission Staff's Second Request for Information

Item 21. Provide in the form of an Excel spreadsheet Gaines Exhibits I and R (all schedules) with the formulas intact and unprotected and all rows and columns accessible. If any exhibits or schedules need to be revised in response to an information request, provide the revised copy.

Response:

Files for Exhibits I and R have been uploaded as follows: DT_jg_EXI_041013.xls and DT_jg_EXR_041013.xls

Meade County Rural Electric

Case No. 2013-00033

Commission Staff's Second Request for Information

Item 22. Refer to Exhibit S of the application, page 4 of the application, which shows the amount of the proposed increase based on attaining a TIER of 2.0X.

a. Describe the methodology employed by Meade County in determining that 2.0X was the appropriate TIER on which to base its requested rate increase.

Response:

A TIER of 2.0x was ordered by the Commission in Meade County's last general rate increase (PSC Case No. 2010-00222). We incorporated that Order's finding in this Case.

b. Discuss whether Meade County is aware of any studies performed by the Rural Utilities Service ("RUS") or the National Rural Utilities Cooperative Finance Corporation ("CFC") on the subject of the appropriate TIER level for an electric distributive cooperative? If yes, identify the studies and when they were performed.

Response:

Meade County is not aware of any studies. However, as Meade argued in PSC Case No. 2010-00222 an appropriate TIER level is a function of a distribution cooperatives equity level and what their optimum equity level should be based upon growth of the system and patronage capital credit requirement, keeping in mind the minimum TIER and DSC mortgage requirements.

Meade County Rural Electric

Case No. 2013-00033

Commission Staff's Second Request for Information

Item 23. Refer to Exhibit S of the application. Provide the calculation of the Public Service Commission assessment adjustment in the amount of \$445.

Response:

Calculation is provided in Exhibit 14 page 15 of 15.

Meade County Rural Electric

Case No. 2013-00033

Commission Staff's Second Request for Information

Item 24. Refer to Meade County's response to Commission Staffs First Request for Information ("Staffs First Request"), item 8, and Exhibit W of the application. Item 8 of Staffs First Request requested a comparison of the monthly balances of the balance sheet accounts of Meade County for the test year to the same month of the 12-month period immediately preceding the test year.

a. It appears that Exhibit W shows the monthly activity in each account for the test year and the preceding 12-month period rather than month-end balances. Confirm that this is correct.

Response: Yes, this is a correct statement.

b. If the response to 24.a is yes, provide a corrected Exhibit W that provides the requested information in whole-dollar amounts rather than rounded-dollar amounts.

Response: See pages 2 through 15, this exhibit.

Meade County Rural Electric
Case No. 2013-00033
Response to Commission Starr's Second Request for Information

Account Title	Acct. #	December 1st Month	January 2nd Month	February 3rd Month	March 4th Month	April 5th Month	May 6th Month	June 7th Month	July 8th Month	August 9th Month	September 10th Month	October 11th Month	November 12th Month
Land & Land Rights - Di	360.000	215,391	215,391	215,391	215,391	215,391	215,391	215,391	215,391	215,391	215,391	215,391	215,391
Prior year		212,649	212,649	212,649	212,649	212,649	212,649	212,649	212,649	212,649	212,649	212,649	212,649
Change		2,742	2,742	2,742	2,742	2,742	2,742	2,742	2,742	2,742	2,742	2,742	-
Station Equipment Dist	362.000	7,388,880	7,388,880	7,388,880	7,388,880	7,505,820	7,505,820	7,505,820	7,505,820	7,505,820	7,506,032	7,506,032	7,506,032
Prior year		6,964,231	6,964,231	6,964,231	6,964,231	7,388,880	7,388,880	7,388,880	7,388,880	7,388,880	7,388,880	7,388,880	7,388,880
Change		424,649	424,649	424,649	424,649	116,940	116,940	116,940	116,940	116,940	117,152	117,152	117,152
Poles, Tower & Fixtures	364.000	39,827,017	40,054,815	40,239,509	40,318,934	40,812,522	41,020,307	41,348,132	41,572,901	41,839,552	42,087,305	42,210,318	42,736,741
Prior year		38,055,352	38,169,940	38,350,586	38,449,688	38,588,275	38,766,945	38,887,027	39,009,770	39,229,470	39,323,117	39,410,148	39,783,774
Change		1,771,665	1,884,875	1,888,924	1,869,246	2,224,247	2,253,362	2,461,105	2,563,132	2,610,083	2,764,188	2,800,170	2,972,967
Overhead Conductors C	365.000	15,977,634	16,092,727	16,188,077	16,216,313	16,562,262	16,668,057	16,783,693	16,856,576	16,943,646	17,076,055	17,123,833	17,361,134
Prior year		17,175,511	17,245,791	17,363,163	17,408,894	17,490,499	17,603,387	17,657,630	17,730,392	17,889,234	17,932,824	15,818,964	15,957,852
Change		(1,197,877)	(1,153,064)	(1,175,087)	(1,192,580)	(928,236)	(935,329)	(873,938)	(873,816)	(925,588)	(856,769)	1,304,869	1,403,282
Underground Conducto	367.000	2,064,919	2,070,788	2,077,939	2,085,575	2,092,069	2,102,907	2,109,472	2,117,147	2,129,288	2,139,909	2,148,946	2,164,153
Prior year		1,967,246	1,985,246	1,991,068	1,997,421	2,001,816	2,008,990	2,018,095	2,023,791	2,033,927	2,043,574	2,051,705	2,056,180
Change		97,673	85,542	86,871	88,154	90,253	93,917	91,377	93,355	95,361	96,335	97,241	107,974
Line Transformers	368.000	13,020,278	13,120,907	13,118,022	13,203,405	13,237,976	13,332,163	13,346,523	13,443,558	13,461,755	13,490,076	13,512,096	13,529,192
Prior year		12,546,805	12,584,095	12,566,005	12,583,300	12,638,130	12,680,214	12,740,242	12,774,558	12,854,715	12,903,867	12,967,056	12,969,449
Change		473,474	536,812	552,017	620,105	599,846	651,950	606,281	669,000	607,040	586,209	545,040	559,743
Services - Distribution	369.000	3,724,440	3,731,290	3,743,040	3,751,369	3,759,273	3,771,317	3,782,909	3,796,414	3,803,637	3,810,584	3,819,068	3,835,378
Prior year		1,537,168	1,537,313	1,537,313	1,537,671	1,537,688	1,537,667	1,537,665	1,537,665	1,538,964	1,538,918	3,707,400	3,713,417
Change		2,187,272	2,193,977	2,205,727	2,213,698	2,221,605	2,233,651	2,245,244	2,258,749	2,264,673	2,271,666	111,668	121,961
Meters - Distribution	370.000	5,893,792	5,886,653	5,884,227	5,884,792	5,884,962	5,885,500	5,887,078	5,894,163	5,901,652	5,857,815	5,888,359	5,869,411
Prior year		5,668,219	5,670,106	5,682,110	5,683,019	5,687,328	5,692,625	5,753,615	5,822,788	5,833,062	5,905,979	5,909,145	5,917,001
Change		225,573	216,546	202,117	201,773	197,634	192,875	133,464	71,375	68,589	(48,164)	(20,786)	(47,590)
Install On Consumers P	371.000	2,649,592	2,657,845	2,674,924	2,686,862	2,694,719	2,707,124	2,719,631	2,727,177	2,736,200	2,746,719	2,762,367	2,791,630
Prior year		2,492,151	2,508,368	2,516,277	2,530,252	2,540,629	2,552,560	2,572,035	2,590,334	2,603,624	2,614,603	2,622,734	2,631,892
Change		157,441	149,477	158,648	156,610	154,091	154,564	147,597	136,842	132,577	132,116	139,633	159,739
St Lighting & Signal Sys	373.000	128,475	128,475	128,475	128,733	128,733	129,121	129,121	129,121	129,121	129,121	129,121	129,121
Prior year		128,475	128,475	128,475	128,475	128,475	128,475	128,475	128,475	128,475	128,475	128,475	128,475
Change		-	-	-	257	257	645	645	645	645	645	645	645
Land & Land Rights - G	389.000	293,644	293,644	293,644	293,644	293,644	293,644	293,644	293,644	293,644	293,644	293,644	293,644
Prior year		293,644	293,644	293,644	293,644	293,644	293,644	293,644	293,644	293,644	293,644	293,644	293,644
Change		-	-	-	-	-	-	-	-	-	-	-	-
Structures & Improveme	390.000	374,630	374,630	374,630	374,630	374,630	374,630	374,630	374,630	374,630	374,630	374,630	374,630
Prior year		374,630	374,630	374,630	374,630	374,630	374,630	374,630	374,630	374,630	374,630	374,630	374,630
Change		-	-	-	-	-	-	-	-	-	-	-	-
Structures & Improveme	390.100	2,810,346	2,810,346	2,810,346	2,810,346	2,810,346	2,810,346	2,810,346	2,810,346	2,810,346	2,810,346	2,810,346	2,810,346
Prior year		2,810,346	2,810,346	2,810,346	2,810,346	2,810,346	2,810,346	2,810,346	2,810,346	2,810,346	2,810,346	2,810,346	2,810,346
Change		-	-	-	-	-	-	-	-	-	-	-	-
Office Furnitue & Equip	391.000	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-
Office Furnitue & Equip	391.100	1,157,519	1,157,519	1,157,519	1,157,519	1,157,519	1,160,997	1,160,997	1,160,997	1,166,291	1,167,263	1,168,676	1,168,676
Prior year		1,121,996	1,121,996	1,135,314	1,142,814	1,148,922	1,165,769	1,150,842	1,162,260	1,162,972	1,165,472	1,121,044	1,140,745
Change		35,523	35,523	22,205	14,705	8,597	(4,772)	10,155	(1,263)	3,319	1,792	47,631	27,931
Trans Equip Gen Plt	392.100	2,616,992	2,616,992	2,598,352	2,730,256	2,743,097	2,743,097	2,743,097	2,743,097	2,743,097	2,756,027	2,756,027	2,756,027
Prior year		2,554,052	2,554,052	2,554,052	2,581,497	2,578,926	2,545,644	2,545,644	2,559,737	2,672,799	2,624,179	2,624,179	2,708,641
Change		62,940	62,940	44,300	148,759	164,170	197,453	197,453	183,359	70,297	131,847	131,847	47,386

Meade County Rural Electric
Case No. 2013-00033

Response to Commission Starr's Second Request for Information

Account Title	Acct. #	December 1st Month	January 2nd Month	February 3rd Month	March 4th Month	April 5th Month	May 6th Month	June 7th Month	July 8th Month	August 9th Month	September 10th Month	October 11th Month	November 12th Month
Stores Equip - Gen Plt	393.000	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-
Stores Equip - Gen Plt	393.100	33,934	33,934	33,934	33,934	33,934	33,934	33,934	33,934	33,934	33,934	33,934	33,934
Prior year		33,934	33,934	33,934	33,934	33,934	33,934	33,934	33,934	33,934	33,934	33,934	33,934
Change		-	-	-	-	-	-	-	-	-	-	-	-
Tool Shop & Gar Equip	394.000	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-
Tool Shop & Gar Equip	394.100	141,338	141,338	141,338	141,338	141,338	141,338	141,338	141,338	141,338	158,727	158,727	158,727
Prior year		130,255	137,031	137,031	137,031	137,031	137,031	137,031	137,031	137,031	137,031	137,031	137,031
Change		11,083	4,307	4,307	4,307	4,307	4,307	4,307	4,307	4,307	21,696	21,696	21,696
Laboratory Equip - Gen	395.000	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-
Laboratory Equip - Gen	395.100	59,699	59,699	59,699	59,699	59,699	59,699	59,699	59,699	59,699	59,699	59,699	59,699
Prior year		64,587	64,587	64,587	64,587	64,587	64,587	59,699	59,699	59,699	59,699	59,699	59,699
Change		(4,887)	(4,887)	(4,887)	(4,887)	(4,887)	(4,887)	-	-	-	-	-	-
Power Operated Equip -	396.000	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-
Power Operated Equip -	396.100	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-
Communications Equip	397.000	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-
Communications Equip	397.100	223,263	223,263	223,263	223,263	223,263	233,397	233,397	233,397	233,397	233,397	233,397	241,320
Prior year		223,263	223,263	223,263	223,263	223,263	223,263	223,263	223,263	223,263	223,263	223,263	223,263
Change		-	-	-	-	-	10,134	10,134	10,134	10,134	10,134	10,134	18,058
Misc Equip - Gen Plt	398.100	20,385	20,385	20,385	20,385	20,385	20,385	20,385	20,385	20,385	20,385	20,385	20,385
Prior year		18,141	18,141	18,141	18,141	20,385	20,385	20,385	20,385	20,385	20,385	20,385	20,385
Change		2,244	2,244	2,244	2,244	-	-	-	-	-	-	-	-
TOTAL ELECTRIC PLANT IN SERVICE													
12/11 - 11/12		98,622,168	99,079,521	99,371,594	99,725,268	100,751,582	101,209,174	101,699,237	102,129,734	102,542,821	102,967,058	103,224,995	104,055,571
12/10 - 11/11		94,372,653	94,637,838	94,956,817	95,175,486	95,900,015	96,241,622	96,545,731	96,894,232	97,481,703	97,735,469	97,915,312	98,544,628
Change		4,249,515	4,441,683	4,414,777	4,549,782	4,851,567	4,967,551	5,153,506	5,235,502	5,061,118	5,231,589	5,309,683	5,510,943
Accrued Payroll Co. WII	107.120	5,217	18,382	25,125	27,857	34,881	4,052	15,754	20,419	32,717	26,136	40,099	12,647
Prior year		7,721	10,217	6,675	29,527	21,177	23,623	13,310	11,444	21,896	22,450	29,551	20,666
Change		(2,504)	8,166	18,449	(1,670)	13,703	(19,571)	2,443	8,975	10,821	3,686	10,548	(8,020)
Accrued Payroll Cont. V	107.121	47	82	-	-	-	-	-	-	-	-	-	1,830
Prior year		-	1,364	208	74	106	95	42	-	85	95	1,630	128
Change		47	(1,282)	(208)	(74)	(106)	(95)	(42)	-	(85)	(95)	(1,630)	1,701
Accrued Payroll Co. Rel	107.122	1,264	4,718	5,286	9,703	7,713	1,264	2,669	4,477	6,814	5,723	11,395	3,547
Prior year		1,269	2,349	1,961	6,974	5,222	6,640	5,499	3,427	7,662	5,174	6,372	3,473
Change		(5)	2,369	3,325	2,730	2,491	(5,376)	(2,830)	1,049	(848)	549	5,024	75

Meade County Rural Electric
Case No. 2013-00033

Response to Commission Starr's Second Request for Information

Account Title	Acct. #	December 1st Month	January 2nd Month	February 3rd Month	March 4th Month	April 5th Month	May 6th Month	June 7th Month	July 8th Month	August 9th Month	September 10th Month	October 11th Month	November 12th Month
Accrued Payroll Cont. R	107.123	47	82	-	-	-	-	-	-	-	-	-	41
Prior year		-	466	-	74	95	95	42	-	85	95	636	128
Change		47	(404)	-	(74)	(95)	(95)	(42)	-	(85)	(95)	(636)	(87)
Billing Clearing Account	107.124	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-
Construction WIP - bulk	107.130	-	-	-	-	-	-	-	35,118	81,942	81,942	81,942	105,354
Prior year		-	-	-	-	-	-	-	-	-	-	-	0
Change		-	-	-	-	-	-	-	35,118	81,942	81,942	81,942	105,354
Construction WIP	107.200	964,275	1,023,677	955,023	983,629	750,055	704,647	707,163	738,844	723,114	736,406	831,881	726,278
Prior year		1,119,788	1,110,197	1,123,129	1,205,315	795,312	863,264	923,915	955,790	1,042,236	1,070,839	1,008,788	886,236
Change		(155,513)	(86,520)	(168,105)	(221,686)	(45,257)	(158,617)	(216,752)	(216,946)	(319,121)	(334,433)	(176,906)	(159,957)
Construction WIP-Cont.	107.210	1,159,225	797,764	1,023,690	1,030,646	377,009	569,065	593,717	531,854	422,098	306,528	684,669	372,826
Prior year		836,308	913,427	989,714	1,042,789	1,046,450	960,528	1,008,182	1,175,158	1,184,984	1,258,294	1,505,051	1,080,295
Change		322,917	(115,663)	33,976	(12,143)	(669,441)	(391,463)	(414,465)	(643,304)	(762,886)	(951,766)	(820,382)	(707,470)
Construction WIP Speci	107.300	-	-	-	-	407	-	-	-	-	-	(604)	-
Prior year		-	-	20	-	-	-	-	-	-	-	(2)	-
Change		-	-	(20)	-	407	-	-	-	-	-	(802)	-
WIP Contribution	107.310	(233,707)	(122,679)	(135,977)	(363,570)	(71,843)	(63,686)	(76,132)	(75,007)	(64,748)	(67,466)	(70,733)	(72,643)
Prior year		(81,390)	(78,589)	(89,018)	(105,590)	(129,549)	(159,281)	(164,013)	(202,637)	(213,263)	(257,907)	(163,233)	(197,852)
Change		(152,317)	(44,090)	(46,959)	(257,979)	57,706	95,595	87,881	127,630	148,515	190,441	92,500	125,209
WIP Contribution	107.320	24,216	20,843	20,724	20,660	20,791	20,660	33,614	21,515	25,028	23,603	23,503	25,920
Prior year		26,304	21,648	32,330	48,713	27,547	57,114	54,037	37,184	31,255	31,155	31,105	135,043
Change		(2,089)	(805)	(11,607)	(28,053)	(6,756)	(36,454)	(20,422)	(15,669)	(6,227)	(7,552)	(7,602)	(109,123)
Total CWIP	12/11 -11/12	1,920,583	1,742,868	1,893,870	1,708,926	1,119,013	1,236,001	1,276,785	1,277,221	1,226,965	1,112,872	1,802,153	1,175,799
Prior year	12/10-11/11	1,910,001	1,981,097	2,065,019	2,227,875	1,766,361	1,752,077	1,841,015	1,980,367	2,074,938	2,130,195	2,419,896	1,928,117
Change		10,582	(238,229)	(171,149)	(518,950)	(647,348)	(516,076)	(564,230)	(703,146)	(847,973)	(1,017,323)	(817,744)	(752,317)
Retirement Workorders	108.200	32,541	57,801	33,061	35,698	29,679	24,903	31,339	25,524	26,376	23,394	32,156	22,410
Prior year		60,065	49,848	52,550	64,659	71,068	53,879	62,009	61,442	69,686	73,321	60,970	28,380
Change		(27,524)	7,953	(19,489)	(28,962)	(41,389)	(28,976)	(30,669)	(35,918)	(43,310)	(49,926)	(28,814)	(5,970)
Retirement Workorders-	108.210	197,273	162,066	200,634	201,994	86,103	112,409	99,081	84,160	67,319	59,697	99,323	48,592
Prior year		92,796	118,961	103,540	109,932	123,072	116,962	129,726	184,171	147,861	157,516	231,281	166,736
Change		104,477	43,105	97,094	92,062	(36,969)	(4,553)	(30,645)	(100,011)	(80,543)	(98,818)	(131,958)	(118,144)
Acc Prov Deprec of Dist	108.600	(460,141)	(459,904)	(583,982)	(583,018)	(582,392)	(582,029)	(596,229)	(670,691)	(690,556)	(689,866)	(688,723)	(687,170)
Prior year		(261,633)	(370,716)	(370,555)	(369,193)	(368,807)	(368,513)	(367,844)	(372,406)	(462,533)	(461,809)	(461,520)	(460,822)
Change		(198,508)	(89,188)	(213,428)	(213,825)	(213,585)	(213,516)	(228,385)	(298,285)	(228,023)	(228,058)	(227,203)	(228,348)
20" &25" Pole Depreciat	108.650	1,226,546	1,234,545	1,250,086	1,257,435	1,269,729	1,284,604	1,296,962	1,308,126	1,327,486	1,339,242	1,349,662	1,371,339
Prior year		1,094,433	1,108,826	1,119,019	1,124,369	1,133,783	1,143,563	1,157,956	1,169,327	1,179,182	1,190,921	1,200,090	1,218,974
Change		132,113	125,719	131,067	133,065	135,946	141,041	139,007	138,799	148,304	148,321	149,572	152,365
30" Pole Depreciation	108.651	860,416	881,359	905,019	911,239	956,652	981,294	1,015,713	1,033,701	1,060,372	1,080,209	1,089,979	1,136,340
Prior year		697,054	716,546	724,983	733,992	745,842	765,354	775,723	788,254	808,772	821,532	831,416	855,401
Change		163,362	164,813	180,036	177,247	210,810	215,940	239,990	245,447	251,600	258,677	258,563	280,940
35" Pole Depreciation	108.652	53,347	53,347	53,980	53,980	58,402	59,874	62,937	62,937	65,592	66,370	66,370	66,370
Prior year		41,498	42,888	42,888	43,404	45,204	46,721	47,566	50,323	50,323	50,323	53,347	53,347
Change		11,851	10,479	11,111	10,576	13,197	13,152	15,371	12,614	15,268	16,046	13,022	13,022
40" Pole Depreciation	108.653	(469,353)	(448,407)	(440,622)	(438,059)	(399,257)	(385,862)	(361,836)	(353,036)	(337,340)	(320,686)	(314,436)	(267,191)

Meade County Rural Electric
Case No. 2013-00033
Response to Commission Starr's Second Request for Information

Account Title	Acct. #	December 1st Month	January 2nd Month	February 3rd Month	March 4th Month	April 5th Month	May 6th Month	June 7th Month	July 8th Month	August 9th Month	September 10th Month	October 11th Month	November 12th Month
Prior year		(565,678)	(556,649)	(548,804)	(548,514)	(535,305)	(524,135)	(518,017)	(512,885)	(503,388)	(497,512)	(491,982)	(470,140)
Change		96,325	108,243	108,182	108,455	136,048	138,273	156,182	159,850	166,048	176,826	177,546	202,949
45' Pole Depreciation	108.654	627,695	647,754	654,712	654,712	698,011	708,673	718,108	726,786	739,359	749,084	751,671	782,897
Prior year		499,708	504,700	543,556	546,013	549,327	553,202	558,669	559,580	585,690	593,444	597,970	627,695
Change		127,987	143,054	111,155	108,698	148,684	155,470	161,440	167,206	153,670	155,640	153,701	155,201
50' Pole Depreciation	108.655	(102,695)	(102,529)	(102,358)	(102,358)	(99,594)	(99,070)	(98,780)	(98,780)	(98,780)	(98,023)	(98,023)	(97,450)
Prior year		(108,470)	(108,470)	(107,714)	(107,714)	(106,888)	(106,646)	(106,450)	(106,128)	(105,570)	(105,317)	(104,753)	(102,695)
Change		5,775	5,941	5,357	5,357	7,294	7,576	7,670	7,348	6,791	7,294	6,730	5,245
55' Pole Depreciation	108.656	52,627	54,087	54,933	56,222	64,377	64,377	64,377	64,377	64,377	67,488	67,488	67,488
Prior year		33,811	33,811	38,486	38,486	41,152	41,152	41,152	41,152	41,152	41,152	41,152	41,152
Change		18,816	20,276	16,446	17,736	23,225	23,225	23,225	23,225	23,225	26,336	26,336	14,662
60' Pole Depreciation	108.657	30,768	30,768	30,768	30,768	30,768	30,768	30,768	30,768	30,768	30,768	30,768	30,768
Prior year		19,240	19,240	21,533	21,533	21,533	21,533	21,533	21,533	24,517	24,517	24,517	30,768
Change		11,528	11,528	9,235	9,235	9,235	9,235	9,235	9,235	6,251	6,251	6,251	-
65' Pole Depreciation	108.658	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-
70' Pole Depreciation	108.659	(397,414)	(397,414)	(397,414)	(397,414)	(397,414)	(397,414)	(397,414)	(397,414)	(397,414)	(397,414)	(397,414)	(397,414)
Prior year		(397,414)	(397,414)	(397,414)	(397,414)	(397,414)	(397,414)	(397,414)	(397,414)	(397,414)	(397,414)	(397,414)	(397,414)
Change		-	-	-	-	-	-	-	-	-	-	-	-
75' Pole Depreciation	108.660	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Station Eq	108.662	(3,303,880)	(3,324,568)	(3,345,257)	(3,365,946)	(3,376,922)	(3,397,938)	(3,418,955)	(3,439,971)	(3,460,987)	(3,482,003)	(3,503,020)	(3,524,037)
Prior year		(3,060,369)	(3,079,869)	(3,099,369)	(3,118,869)	(3,138,369)	(3,159,058)	(3,179,746)	(3,200,435)	(3,221,124)	(3,241,813)	(3,262,502)	(3,283,191)
Change		(243,510)	(244,699)	(245,888)	(247,077)	(238,553)	(238,881)	(239,208)	(239,536)	(239,863)	(240,191)	(240,519)	(240,847)
Depreciation Poles, Tow	108.664	(9,494,885)	(9,583,941)	(9,679,946)	(9,788,135)	(9,859,427)	(9,958,334)	(10,047,077)	(10,147,239)	(10,245,779)	(10,349,135)	(10,456,559)	(10,528,529)
Prior year		(8,346,407)	(8,440,612)	(8,534,896)	(8,637,120)	(8,732,008)	(8,823,678)	(8,921,188)	(9,022,029)	(9,109,317)	(9,209,006)	(9,306,778)	(9,387,819)
Change		(1,148,478)	(1,143,329)	(1,145,050)	(1,151,014)	(1,127,419)	(1,134,656)	(1,125,889)	(1,125,210)	(1,136,463)	(1,140,129)	(1,149,782)	(1,140,710)
Depreciation Overhead	108.665	(5,292,804)	(5,286,809)	(5,302,046)	(5,336,708)	(5,285,518)	(5,302,216)	(5,297,627)	(5,300,537)	(5,293,303)	(5,298,565)	(5,319,005)	(5,291,052)
Prior year		(5,052,452)	(5,074,380)	(5,087,925)	(5,123,092)	(5,143,475)	(5,159,894)	(5,188,215)	(5,214,831)	(5,217,940)	(5,239,615)	(5,265,968)	(5,256,543)
Change		(240,352)	(212,429)	(214,121)	(213,613)	(143,042)	(142,322)	(109,412)	(85,706)	(75,363)	(58,950)	(53,037)	(34,508)
Depreciation Undergrou	108.667	(740,598)	(745,766)	(751,564)	(757,382)	(762,732)	(768,326)	(773,348)	(779,254)	(785,106)	(791,068)	(797,060)	(802,817)
Prior year		(676,750)	(682,020)	(687,579)	(693,154)	(698,021)	(703,626)	(708,709)	(713,960)	(719,627)	(725,322)	(730,681)	(736,068)
Change		(63,848)	(63,746)	(63,986)	(64,229)	(64,712)	(64,701)	(64,638)	(65,294)	(65,479)	(65,746)	(66,379)	(66,750)
Depreciation Transform	108.668	(4,832,260)	(4,857,295)	(4,866,260)	(4,902,883)	(4,910,295)	(4,947,231)	(4,953,370)	(4,990,740)	(4,996,080)	(5,033,773)	(5,046,156)	(5,083,990)
Prior year		(4,553,576)	(4,588,707)	(4,593,033)	(4,628,218)	(4,646,562)	(4,669,572)	(4,705,077)	(4,718,647)	(4,754,416)	(4,757,584)	(4,793,715)	(4,795,946)
Change		(278,684)	(268,588)	(273,227)	(274,664)	(263,733)	(277,658)	(248,293)	(272,093)	(241,665)	(276,189)	(252,441)	(288,044)
Depreciation Services	108.669	17,909	15,601	12,285	6,190	7,229	4,885	3,419	(276)	(2,097)	(6,394)	(10,281)	(8,632)
Prior year		62,749	58,678	55,260	51,182	46,909	42,605	38,307	34,002	30,994	27,407	28,693	24,165
Change		(44,839)	(43,077)	(42,975)	(44,992)	(39,680)	(37,720)	(34,888)	(34,278)	(33,091)	(33,801)	(38,974)	(32,797)
Depreciation Meters	108.670	(1,420,526)	(1,429,156)	(1,443,213)	(1,459,447)	(1,475,164)	(1,491,340)	(1,498,950)	(1,511,743)	(1,524,330)	(1,500,703)	(1,548,125)	(1,546,269)
Prior year		(1,257,247)	(1,269,178)	(1,284,837)	(1,296,638)	(1,310,875)	(1,324,841)	(1,340,333)	(1,353,839)	(1,366,445)	(1,381,255)	(1,397,189)	(1,408,696)
Change		(163,279)	(159,978)	(158,376)	(162,809)	(164,289)	(166,499)	(168,617)	(157,904)	(157,885)	(119,447)	(150,937)	(137,573)
Depreciation Security Li	108.671	(334,364)	(338,332)	(341,430)	(346,515)	(344,492)	(345,089)	(347,323)	(348,791)	(351,523)	(353,518)	(356,581)	(352,220)
Prior year		(308,816)	(311,466)	(313,732)	(317,406)	(316,831)	(314,406)	(317,108)	(321,470)	(323,923)	(326,176)	(329,379)	(330,469)
Change		(25,548)	(26,866)	(27,698)	(29,110)	(27,662)	(30,683)	(30,215)	(27,321)	(27,600)	(27,341)	(27,202)	(21,751)

Meade County Rural Electric
Case No. 2013-00033
Response to Commission Starr's Second Request for Information

Account Title	Acct. #	December 1st Month	January 2nd Month	February 3rd Month	March 4th Month	April 5th Month	May 6th Month	June 7th Month	July 8th Month	August 9th Month	September 10th Month	October 11th Month	November 12th Month
Change		118,500	(118,500)	(118,500)	(118,500)	(118,500)	(118,500)	(118,500)	(118,500)	(118,500)	(118,500)	(118,500)	(118,500)
Transfer of Cash	131.400	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-
Special Deposits	134.000	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-
Working Funds Petty C:	135.000	2,400	2,400	2,400	2,400	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
Prior year		2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
Change		-	-	-	-	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)
Total Cash	12/11 -11/12	4,308,097	3,738,399	5,226,030	4,958,499	4,842,260	2,700,646	1,754,291	3,202,154	2,574,177	3,989,721	3,325,138	2,222,535
Prior year	12/10-11/11	2,689,837	1,998,491	1,953,847	1,666,991	1,657,295	1,944,138	1,966,668	6,339,674	5,021,326	5,159,046	7,776,478	4,340,025
Change		1,618,260	1,739,908	3,272,183	3,291,507	3,184,965	756,508	(212,377)	(3,137,520)	(2,447,149)	(1,169,324)	(4,451,340)	(2,117,490)
Money Mkt. Fund First	131.110	1,014,837	1,147,134	1,297,845	1,434,493	1,547,224	1,652,987	1,762,117	401,747	567,050	713,270	853,103	959,336
Prior year		294,307	432,656	237,074	399,855	497,369	161,285	272,023	387,553	546,457	681,680	799,252	902,125
Change		720,531	714,478	1,060,771	1,044,638	1,049,855	1,491,702	1,490,095	14,194	20,594	31,590	53,851	57,210
Money Mkt. Fund Farm	131.120	3,104,488	1,548,085	2,016,881	2,509,148	2,897,001	3,232,898	3,582,086	4,006,464	4,516,175	2,980,058	3,383,119	3,713,754
Prior year		1,915,744	2,368,993	1,409,163	1,901,016	2,280,987	1,183,014	532,361	983,521	1,479,757	1,978,575	2,383,066	2,724,863
Change		1,188,743	(820,908)	607,718	608,132	616,013	2,049,884	3,049,724	3,022,943	3,036,418	981,483	1,000,053	988,891
Money Mkt. Fund Breck	131.130	394,881	431,107	469,556	508,129	538,465	568,139	598,611	633,190	173,386	211,302	248,294	277,274
Prior year		574,353	608,508	148,000	186,113	215,917	148,436	177,644	215,082	257,771	300,048	333,674	364,037
Change		(179,473)	(177,401)	321,556	322,017	322,548	419,703	420,967	418,108	(84,385)	(88,746)	(85,380)	(86,763)
Money Mkt. Fund Bk of	131.140	382,587	420,272	463,998	504,753	535,760	564,744	593,782	131,334	174,774	210,201	247,977	274,984
Prior year		550,716	585,877	133,671	180,327	211,633	142,612	171,423	208,532	246,841	287,552	323,517	351,273
Change		(168,129)	(165,605)	330,128	324,425	324,127	422,132	422,359	(77,197)	(72,067)	(77,351)	(75,540)	(76,290)
Capital Refund Acct. MC	131.170	413	413	413	413	413	413	413	413	413	413	413	413
Prior year		500	500	454	454	454	454	454	454	454	454	454	413
Change		(87)	(87)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	0
Temporary Cash Invest	136.000	-	-	-	-	-	-	-	-	-	-	-	(0)
Prior year		-	-	-	-	-	-	-	-	-	-	-	0
Change		-	-	-	-	-	-	-	-	-	-	-	0
Temporary Investment	12/11 -11/12	4,897,206	3,547,011	4,248,693	4,956,937	5,518,863	6,019,181	6,537,010	5,173,149	5,431,799	4,095,245	4,732,907	5,225,760
Prior year	12/10-11/11	3,335,621	3,996,534	1,928,562	2,657,765	3,206,360	1,635,800	1,153,905	1,795,142	2,531,279	3,248,309	3,839,963	4,342,712
Change		1,561,586	(449,523)	2,320,132	2,299,172	2,312,502	4,383,380	5,383,104	3,378,007	2,900,520	846,936	892,944	883,048
Customer Accts. Rec. E	142.000	3,631,105	4,194,102	4,024,226	3,125,772	2,735,922	2,859,512	3,357,268	3,989,200	3,918,891	3,341,976	2,820,407	3,283,944
Prior year		4,166,311	4,834,239	4,193,258	3,358,910	3,109,042	2,824,404	3,280,241	3,834,114	3,865,769	3,225,537	2,821,064	3,001,666
Change		(535,205)	(640,138)	(169,032)	(123,138)	(373,120)	35,108	77,027	155,087	53,122	116,438	(657)	282,278
Accounts Rec.	142.150	(4,844)	(5,256)	(3,505)	(4,116)	(5,353)	(5,717)	(4,653)	(5,177)	(5,041)	(4,965)	(5,103)	(4,993)
Prior year		-	-	-	-	-	-	-	-	(725)	-	(2,597)	(2,780)
Change		(4,844)	(5,256)	(3,505)	(4,116)	(5,353)	(5,717)	(4,653)	(5,177)	(4,316)	(4,965)	(2,505)	(2,213)
Accounts Rec. Other	143.100	274,406	272,838	278,474	353,769	224,168	232,025	237,651	226,327	240,473	233,072	261,790	270,471
Prior year		345,321	227,143	207,185	221,212	348,444	365,541	235,193	233,705	263,016	107,214	79,385	237,272
Change		(70,915)	45,695	71,289	132,557	(124,276)	(133,516)	2,458	(7,377)	(22,544)	125,858	182,406	33,200
Accts Rec Employee's 4	143.200	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-
Accls Rec Employee' In	143.300	-	775	1,550	2,325	3,968	2,870	3,645	4,419	5,194	5,969	6,744	5,646

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Prior year		-	(0)	15	(0)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(2)
Change		-	775	1,535	2,325	3,969	2,870	3,645	4,420	5,195	5,970	6,745	5,647
Accts Rec Ins Other Ca	143.310	-	-	-	-	-	-	-	-	-	-	879	-
Prior year		-	(9)	(9)	(9)	-	-	-	-	-	(1,940)	-	970
Change		-	9	9	9	-	-	-	-	-	1,940	879	(970)
Accts Rec Life Ins Empl	143.320	30	69	134	163	191	(56)	(26)	4	63	93	270	(44)
Prior year		-	41	82	126	171	215	12	56	100	(167)	189	388
Change		30	28	52	36	21	(271)	(38)	(53)	(37)	260	82	(433)
Accts Rec Directors' Ins	143.400	-	(4)	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-
Change		-	(4)	-	-	-	-	-	-	-	-	-	-
Accts Rec Big Riv Rebs	143.510	10,005	9,960	8,241	7,626	7,501	7,501	7,501	7,501	7,501	7,501	7,431	7,361
Prior year		12,791	12,371	13,464	12,444	13,188	9,753	8,326	9,761	10,846	10,031	9,875	10,005
Change		(2,786)	(2,411)	(5,223)	(4,818)	(5,687)	(2,251)	(825)	(2,260)	(3,345)	(2,530)	(2,444)	(2,643)
Accts Rec	143.600	63,851	67,979	66,800	84,863	84,808	14,086	2,045	2,151	4,133	658	1,663	44,268
Prior year		7,056	47,491	48,631	38,212	1,450	2,658	3,731	1,411	3,219	5,849	5,060	45,430
Change		56,795	20,487	38,170	46,651	83,358	11,428	(1,686)	741	914	(5,192)	(3,396)	(1,162)
Acc Prov for Uncoll Acc	144.100	(348,731)	(351,318)	(356,471)	(360,496)	(361,561)	(324,671)	(328,797)	(332,671)	(336,199)	(341,210)	(344,105)	(313,256)
Prior year		(382,270)	(386,245)	(390,438)	(395,149)	(397,941)	(370,350)	(373,800)	(377,180)	(381,862)	(385,861)	(387,213)	(343,683)
Change		33,539	34,927	33,967	34,652	36,379	45,679	45,003	44,510	45,662	44,651	43,108	30,427
Acc Prov for Uncoll Acc	144.110	(22,557)	(22,681)	(23,029)	(23,029)	(23,029)	(22,929)	(22,929)	(22,979)	(23,079)	(23,129)	(23,639)	(24,099)
Prior year		(23,818)	(23,818)	(23,818)	(23,818)	(23,818)	(23,496)	(23,501)	(23,501)	(23,667)	(23,718)	(23,718)	(22,532)
Change		1,261	1,137	790	790	790	567	573	523	588	589	79	(1,566)
Reserve for Uncoll Acct	144.200	6,831	6,831	6,831	6,831	6,831	6,831	6,831	6,831	6,831	6,831	6,831	6,831
Prior year		(1,007)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(1,293)	6,831
Change		7,838	8,117	8,117	8,117	8,117	8,117	8,117	8,117	8,117	8,117	8,124	(0)
Notes Receivable - KTI	145.000	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-
Total Receivables	12/11 -11/12	3,610,096	4,173,295	4,023,252	3,193,708	2,673,447	2,769,452	3,258,535	3,675,608	3,818,768	3,226,796	2,733,170	3,276,130
Prior year	12/10-11/11	4,124,383	4,709,928	4,047,084	3,210,643	3,049,250	2,807,438	3,128,916	3,677,077	3,735,410	2,935,660	2,500,750	2,933,565
Change		(514,287)	(536,632)	(23,832)	(16,935)	(375,803)	(37,986)	129,620	198,530	83,357	291,137	232,421	342,564
Plant Matl & Oper Supp	154.000	1,429,239	1,509,836	1,500,786	1,627,101	1,353,171	1,324,199	1,238,460	1,232,743	1,333,801	1,282,100	970,897	958,923
Prior year		1,221,895	1,320,973	1,081,984	1,096,479	1,161,215	1,250,799	1,294,375	1,433,281	1,222,093	1,243,738	1,219,608	1,340,494
Change		207,344	188,864	418,802	530,622	191,955	73,400	(55,916)	(200,537)	111,708	38,362	(248,711)	(381,571)
Material & Supplies - Gt	154.100	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		(28)	397	397	(4)	213	831	831	831	831	831	831	831
Change		28	(397)	(397)	4	(213)	(831)	(831)	(831)	(831)	(831)	(831)	(831)
Stores Expense - Cleari	163.000	-	-	-	(25,749)	-	159	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	(25,749)	-	159	-	-	-	-	-	-
Total Materials & Supp	12/11 -11/12	1,429,239	1,509,836	1,500,786	1,601,352	1,353,171	1,324,358	1,238,460	1,232,743	1,333,801	1,282,100	970,897	958,923
Prior year	12/10-11/11	1,221,867	1,321,369	1,082,381	1,096,476	1,161,428	1,251,629	1,295,206	1,434,111	1,222,923	1,244,568	1,220,439	1,341,325
Change		207,372	188,467	418,405	504,876	191,743	72,729	(56,746)	(201,368)	110,877	37,532	(249,542)	(382,402)
Prepayments Insurance	165.100	99,371	85,175	70,979	56,783	42,588	28,392	14,196	0	155,201	141,092	126,983	112,873
Prior year		97,596	83,654	69,711	55,769	41,827	27,885	13,942	170,350	156,154	141,958	127,763	113,567
Change		1,775	1,522	1,268	1,014	761	507	254	(170,350)	(953)	(867)	(780)	(693)

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Misc Def Debits Transf	186.100	79,212	75,712	72,207	68,697	65,183	61,665	58,142	54,614	51,082	47,545	44,004	40,416
Prior year		67,905	66,166	64,427	62,688	60,949	59,210	57,471	55,732	52,735	49,361	45,982	42,600
Change		11,307	9,546	7,780	6,009	4,234	2,455	671	(1,118)	(4,653)	(41,816)	(41,979)	(42,184)
Misc Def Debits 2 Yr Wt	186.200	19,071	17,482	15,892	14,303	12,714	11,125	9,535	7,946	6,357	4,768	32,178	30,589
Prior year		38,142	36,553	34,963	33,374	31,785	30,196	28,606	27,017	25,428	23,839	22,249	20,660
Change		(19,071)	(19,071)	(19,071)	(19,071)	(19,071)	(19,071)	(19,071)	(19,071)	(19,071)	(19,071)	9,929	9,929
P R S Study	186.300	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-
Misc Deferred Debits-D-	186.600	17,000	15,583	14,166	12,749	11,332	9,915	8,498	7,081	5,664	4,247	2,830	1,413
Prior year		16,500	15,125	13,750	12,375	11,000	9,625	8,250	6,875	5,500	4,125	2,750	1,375
Change		500	458	416	374	332	290	248	206	164	122	80	38
Misc Deferred Debits-	186.650	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-
Misc Deferred Debit Pat	186.700	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-
Total Deferred Debits	12/11 -11/12	115,283	108,776	102,207	95,992	89,229	82,863	76,175	69,641	63,103	56,560	49,012	42,418
Prior year	12/10-11/11	122,547	117,844	113,140	108,437	103,734	99,030	94,327	89,624	84,920	79,835	74,982	70,635
Change		(7,264)	(9,067)	(10,934)	(12,445)	(14,505)	(16,167)	(18,152)	(19,983)	(21,817)	(23,275)	(25,970)	(28,216)
TOTAL ASSETS & DEI	12/11 -11/12	89,496,548	88,525,838	90,753,322	90,318,843	90,337,568	89,152,935	89,635,965	90,510,381	90,608,941	90,263,468	89,872,364	90,228,724
Prior year	12/10-11/11	83,963,909	84,764,684	81,992,013	81,807,406	82,227,664	81,036,145	81,145,668	87,316,936	87,096,320	87,333,485	90,431,945	87,936,538
Change		5,532,639	3,761,154	8,761,309	8,511,438	8,109,905	8,116,790	8,490,296	3,193,446	3,512,620	2,929,983	(569,581)	2,292,186
Memberships - Issued	200.100	(15,480)	(15,420)	(15,365)	(15,280)	(15,215)	(15,175)	(15,125)	(15,055)	(14,920)	(14,850)	(14,765)	(14,680)
Prior year		(16,265)	(16,225)	(16,155)	(16,045)	(15,995)	(15,940)	(15,890)	(15,775)	(15,710)	(15,685)	(15,620)	(15,545)
Change		785	805	790	765	780	765	720	720	790	835	855	865
Memberships - Issued \$	200.110	(78,405)	(78,210)	(78,030)	(77,820)	(77,625)	(77,370)	(77,145)	(77,025)	(76,835)	(76,335)	(76,050)	(75,810)
Prior year		(81,480)	(81,270)	(80,970)	(80,595)	(80,430)	(80,160)	(79,905)	(79,740)	(79,485)	(79,140)	(78,780)	(78,600)
Change		3,075	3,060	2,940	2,775	2,805	2,790	2,760	2,715	2,850	2,805	2,730	2,790
Total memberships	****	(93,885)	(93,630)	(93,395)	(93,100)	(92,840)	(92,545)	(92,270)	(92,080)	(91,555)	(91,185)	(90,815)	(90,490)
Prior year		(97,745)	(97,495)	(97,125)	(96,640)	(96,425)	(96,100)	(95,795)	(95,515)	(95,195)	(94,825)	(94,400)	(94,145)
Change		3,860	3,865	3,730	3,540	3,585	3,555	3,525	3,435	3,640	3,640	3,585	3,655
Patrons' Capital Credits	201.100	(20,556,141)	(22,576,649)	(22,555,588)	(22,525,141)	(22,510,832)	(22,496,564)	(22,478,147)	(22,465,737)	(22,434,157)	(22,427,140)	(22,402,143)	(22,379,479)
Prior year		(18,902,916)	(18,896,087)	(20,736,276)	(20,703,244)	(20,687,956)	(20,670,714)	(20,655,257)	(20,639,447)	(20,624,030)	(20,609,111)	(20,594,780)	(20,589,130)
Change		(1,653,225)	(3,680,562)	(1,819,312)	(1,821,897)	(1,822,876)	(1,825,849)	(1,822,890)	(1,826,291)	(1,810,127)	(1,818,029)	(1,807,363)	509,651
Patronage Capital - Ass	201.200	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	(2,312,429)	-	-	-	-	-	-	-	-	-	2,312,429
Change		-	2,312,429	-	-	-	-	-	-	-	-	-	(2,312,429)
Operating Margins	219.100	(77,784)	(77,784)	(77,784)	(77,784)	(77,784)	(77,784)	(77,784)	(77,784)	(77,784)	(77,784)	(77,784)	(77,784)
Prior year		(77,784)	(77,784)	(77,784)	(77,784)	(77,784)	(77,784)	(77,784)	(77,784)	(77,784)	(77,784)	(77,784)	(77,784)
Change		-	-	-	-	-	-	-	-	-	-	-	-
Operating Margins - plu	219.200	(3,682,347)	(3,959,859)	(3,959,859)	(3,959,859)	(3,959,859)	(3,959,859)	(3,959,859)	(3,959,859)	(3,959,859)	(3,959,859)	(3,959,859)	(3,959,859)
Prior year		(3,230,849)	(3,230,849)	(3,682,347)	(3,682,347)	(3,682,347)	(3,682,347)	(3,682,347)	(3,682,347)	(3,682,347)	(3,682,347)	(3,682,347)	(3,682,347)
Change		(451,499)	(729,010)	(277,512)	(277,512)	(277,512)	(277,512)	(277,512)	(277,512)	(277,512)	(277,512)	(277,512)	(277,512)
Donated Capital	208.000	(24,427)	(24,427)	(24,428)	(24,358)	(24,359)	(24,360)	(24,360)	(24,351)	(24,352)	(24,517)	(24,513)	(24,513)

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Prior year		(24,663)	(24,658)	(24,657)	(24,657)	(24,629)	(24,630)	(24,616)	(24,616)	(24,615)	(24,425)	(24,425)	(24,426)
Change		236	231	229	299	270	270	255	265	263	(92)	(88)	(87)
Other Accrued Compret	215.100	184,789	183,510	182,230	180,950	179,670	178,390	177,110	175,831	174,551	173,271	171,991	170,711
Prior year		200,147	198,868	197,588	196,308	195,028	193,748	192,468	191,189	189,909	188,629	187,349	186,069
Change		(15,358)	(15,358)	(15,358)	(15,358)	(15,358)	(15,358)	(15,358)	(15,358)	(15,358)	(15,358)	(15,358)	(15,358)
Retired Capital Credits -	217.000	(925,295)	(925,295)	(925,186)	(925,186)	(925,139)	(925,084)	(925,084)	(924,282)	(924,282)	(924,282)	(924,224)	(924,185)
Prior year		(907,873)	(907,872)	(907,872)	(907,872)	(907,771)	(907,554)	(926,447)	(926,428)	(926,423)	(925,421)	(925,396)	(925,254)
Change		(17,422)	(17,422)	(17,313)	(17,313)	(17,367)	(17,531)	1,363	2,146	2,142	1,139	1,172	1,069
Total Other Equities	12/11 -11/12	(764,932)	(766,212)	(767,384)	(768,594)	(769,828)	(771,054)	(772,334)	(772,802)	(774,083)	(775,528)	(776,746)	(777,986)
Change	12/10-11/11	(732,388)	(733,663)	(734,942)	(736,222)	(737,373)	(738,435)	(758,594)	(759,855)	(761,130)	(761,217)	(762,472)	(763,611)
		(32,544)	(32,549)	(32,442)	(32,373)	(32,456)	(32,619)	(13,740)	(12,947)	(12,953)	(14,311)	(14,274)	(14,376)
Operating Margins Curr		-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-
Total Margins & Equiti	12/11 -11/12	(25,175,089)	(27,474,134)	(27,454,011)	(27,424,479)	(27,411,144)	(27,397,805)	(27,380,394)	(27,368,263)	(27,337,439)	(27,331,496)	(27,307,347)	(27,285,599)
Change	12/10-11/11	(23,041,682)	(25,348,307)	(25,328,474)	(25,296,237)	(25,281,885)	(25,265,381)	(25,269,777)	(25,254,949)	(25,240,487)	(25,225,284)	(25,211,783)	(25,194,588)
		(2,133,407)	(2,125,827)	(2,125,536)	(2,128,242)	(2,129,259)	(2,132,425)	(2,110,617)	(2,113,314)	(2,096,952)	(2,106,212)	(2,095,584)	(2,091,011)
Other Long-Term Debt (224.120	(7,315,590)	(7,315,590)	(7,237,310)	(7,237,310)	(7,237,310)	(5,689,981)	(5,689,981)	(5,689,981)	(5,615,811)	(5,615,811)	(5,615,811)	(5,541,038)
Prior year		(9,069,371)	(9,069,371)	(9,003,569)	(9,003,569)	(9,003,569)	(7,462,734)	(7,462,734)	(7,462,734)	(7,389,581)	(7,389,581)	(7,389,581)	(7,315,590)
Change		1,753,781	1,753,781	1,766,260	1,766,260	1,766,260	1,772,753	1,772,753	1,772,753	1,773,770	1,773,770	1,773,770	1,774,552
CFC Notes Executed - I	224.130	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-
REA/FFB Exec Debit	224.151	(27,566,736)	(27,566,736)	(27,566,736)	(27,504,899)	(27,504,899)	(27,504,899)	(27,443,450)	(27,443,450)	(27,443,450)	(27,381,345)	(27,381,345)	(27,381,345)
Prior year		(9,241,696)	(9,241,696)	(9,241,696)	(9,179,368)	(9,179,368)	(9,179,368)	(9,120,688)	(27,680,688)	(27,680,688)	(27,622,445)	(31,372,445)	(31,372,445)
Change		(18,325,040)	(18,325,040)	(18,325,040)	(18,325,531)	(18,325,531)	(18,325,531)	(18,322,762)	237,238	237,238	241,100	3,991,100	3,991,100
FFB Notes Executed	224.152	9,810,000	9,810,000	7,810,000	7,810,000	7,810,000	7,810,000	7,810,000	7,810,000	7,810,000	7,810,000	7,810,000	7,810,000
Prior year		-	-	-	-	-	-	-	13,560,000	13,560,000	13,560,000	13,560,000	13,560,000
Change		9,810,000	9,810,000	7,810,000	7,810,000	7,810,000	7,810,000	7,810,000	(5,750,000)	(5,750,000)	(5,750,000)	(5,750,000)	(5,750,000)
Long Term Debt REA C	224.300	(33,932,451)	(33,873,263)	(33,806,933)	(33,747,354)	(33,684,124)	(33,624,163)	(33,560,562)	(33,500,217)	(33,439,684)	(33,375,528)	(33,314,608)	(33,250,075)
Prior year		(34,654,415)	(34,595,964)	(34,527,011)	(34,468,202)	(34,407,427)	(34,350,060)	(34,288,929)	(34,231,145)	(34,173,182)	(34,111,520)	(34,053,184)	(33,991,161)
Change		721,964	722,701	720,077	720,848	723,303	725,897	728,367	730,928	733,497	735,991	738,576	741,086
REA Notes Executed C	224.400	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-
REA/FFB Exec Debit	224.600	2,732,357	4,576,740	4,429,727	4,082,052	3,932,166	3,779,359	3,421,142	3,268,449	3,114,330	2,753,310	2,597,779	2,440,581
Prior year		3,969	3,985	2,338,959	2,025,017	1,866,396	1,712,943	1,394,061	1,232,760	1,070,453	744,861	580,804	3,073,482
Change		2,728,389	4,572,754	2,090,768	2,057,035	2,065,770	2,066,416	2,027,081	2,035,689	2,043,877	2,008,448	2,016,974	(632,900)
Unamortized Disc on LT	226.200	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-
Unamortized Disc on LT	226.500	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-
Total Long Term Debt	12/11 -11/12	(56,272,420)	(54,368,849)	(56,371,252)	(56,597,511)	(56,684,166)	(55,229,684)	(55,462,851)	(55,555,198)	(55,574,615)	(55,809,375)	(55,903,985)	(55,921,877)
Prior year	12/10-11/11	(52,961,515)	(52,903,046)	(50,433,318)	(50,628,122)	(50,723,969)	(49,279,219)	(49,478,291)	(54,581,807)	(54,812,998)	(54,818,684)	(58,674,406)	(58,045,714)
Change		(3,310,905)	(1,465,802)	(5,937,934)	(5,971,388)	(5,960,198)	(5,950,465)	(5,984,560)	(973,391)	(861,618)	(990,690)	2,770,421	123,837

Meade County Rural Electric
Case No. 2013-00033

Response to Commission Starr's Second Request for Information

Account Title	Acct. #	December 1st Month	January 2nd Month	February 3rd Month	March 4th Month	April 5th Month	May 6th Month	June 7th Month	July 8th Month	August 9th Month	September 10th Month	October 11th Month	November 12th Month
ACC PROV FOR PENS	228.300	(1,314,903)	(1,319,901)	(1,325,071)	(1,330,241)	(1,335,411)	(1,345,742)	(1,350,912)	(1,356,082)	(1,361,252)	(1,366,695)	(1,372,138)	(1,382,742)
Prior year		(1,164,812)	(1,177,970)	(1,191,128)	(1,204,231)	(1,217,141)	(1,230,051)	(1,246,597)	(1,259,647)	(1,272,825)	(1,286,070)	(1,299,455)	(1,303,499)
Change		(150,091)	(141,931)	(133,943)	(126,011)	(118,270)	(115,691)	(104,315)	(96,435)	(88,427)	(80,625)	(72,683)	(79,243)
ACC PROV DEFERREI	228.310	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-
Post Retirement Bene	12/11 -11/12	(1,314,903)	(1,319,901)	(1,325,071)	(1,330,241)	(1,335,411)	(1,345,742)	(1,350,912)	(1,356,082)	(1,361,252)	(1,366,695)	(1,372,138)	(1,382,742)
Prior year	12/10-11/11	(1,164,812)	(1,177,970)	(1,191,128)	(1,204,231)	(1,217,141)	(1,230,051)	(1,246,597)	(1,259,647)	(1,272,825)	(1,286,070)	(1,299,455)	(1,303,499)
Change		(150,091)	(141,931)	(133,943)	(126,011)	(118,270)	(115,691)	(104,315)	(96,435)	(88,427)	(80,625)	(72,683)	(79,243)
Notes Payable - CFC Li	231.000	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable - Ger	232.100	(2,299,530)	(2,424,916)	(2,300,577)	(1,731,882)	(1,506,998)	(2,059,722)	(2,191,159)	(2,544,075)	(2,442,244)	(1,746,729)	(2,002,991)	(2,244,655)
Prior year		(2,595,048)	(2,579,191)	(2,143,895)	(1,550,210)	(1,573,809)	(1,993,656)	(1,848,737)	(2,597,397)	(2,015,751)	(2,251,804)	(1,846,306)	(1,628,867)
Change		295,518	154,275	(156,682)	(181,672)	68,811	(66,066)	(342,423)	53,322	(426,494)	505,075	(156,685)	(615,788)
Accounts Payable Capit	232.120	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable - Hor	232.200	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-
401K Loans	232.210	(679)	(484)	(484)	(484)	(384)	(153)	(153)	(215)	(215)	(530)	(530)	(530)
Prior year		400	(51)	(502)	(502)	(1,440)	(1,711)	(1,499)	(1,499)	(1,499)	(1,460)	(1,146)	(831)
Change		(1,078)	(433)	18	18	1,056	1,559	1,347	1,284	1,284	930	616	301
Accts Payable Other Cr	232.300	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable Wint	232.400	(2,432)	(2,545)	(2,372)	(2,522)	(2,516)	(2,599)	(2,659)	(2,680)	(2,723)	(2,758)	(2,850)	(2,906)
Prior year		(1,936)	(1,868)	(1,889)	(2,012)	(1,934)	(1,972)	(2,020)	(2,074)	(2,184)	(2,249)	(2,279)	(2,394)
Change		(495)	(677)	(483)	(510)	(583)	(627)	(639)	(606)	(539)	(509)	(571)	(512)
Accounts Payable - AC	232.500	(864)	(1,046)	(1,230)	(1,414)	(1,599)	(1,879)	(2,067)	(2,255)	(114)	(312)	(510)	(792)
Prior year		(867)	(1,053)	(1,239)	(1,424)	(1,608)	(1,792)	(2,068)	(2,252)	(15)	(209)	(403)	(591)
Change		3	7	9	10	9	(87)	1	(3)	(99)	(103)	(107)	(201)
Accounts Payable - Che	232.600	(353)	(400)	(447)	(494)	(541)	(611)	(47)	(94)	(141)	(188)	(235)	(306)
Prior year		(383)	(434)	(481)	(528)	(575)	(622)	(47)	(94)	(141)	(188)	(235)	(282)
Change		30	34	34	34	34	11	-	-	-	-	-	(24)
Accounts Payable - Tre	232.700	-	(74,743)	(112,765)	(177,678)	(142,681)	(107,683)	(107,426)	(82,169)	(95,008)	(169,751)	(39,287)	(89,173)
Prior year		(59,764)	(103,390)	(117,615)	(117,615)	(127,379)	(585)	(35,349)	45,846	(13,918)	31,835	109,686	49,922
Change		-	(14,979)	(9,375)	(60,063)	(15,302)	(107,098)	(72,077)	(128,015)	(81,089)	(201,586)	(148,974)	(139,095)
Accounts Payable - Ber	232.800	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
Prior year		(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Change		(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Total Payables	12/11 -11/12	(2,378,857)	(2,579,133)	(2,492,875)	(1,989,473)	(1,729,718)	(2,247,647)	(2,378,511)	(2,706,489)	(2,815,445)	(1,995,268)	(2,121,403)	(2,413,361)
Prior year	12/10-11/11	(2,647,834)	(2,692,361)	(2,301,396)	(1,722,290)	(1,756,544)	(2,050,338)	(1,939,720)	(2,607,471)	(2,083,509)	(2,274,075)	(1,790,682)	(1,633,042)
Change		268,977	113,227	(191,479)	(267,183)	26,825	(197,308)	(438,791)	(99,018)	(531,936)	278,808	(330,721)	(780,318)
Customer Deposit	235.000	(761,007)	(748,655)	(763,802)	(763,342)	(770,319)	(770,243)	(785,785)	(783,648)	(789,563)	(786,776)	(789,907)	(792,924)

Meade County Rural Electric
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Response to Commission Starr's Second Request for Information

Account Title	Acct. #	December 1st Month	January 2nd Month	February 3rd Month	March 4th Month	April 5th Month	May 6th Month	June 7th Month	July 8th Month	August 9th Month	September 10th Month	October 11th Month	November 12th Month
Prior year		(700,141)	(705,720)	(715,179)	(727,026)	(735,092)	(740,121)	(738,906)	(739,752)	(739,089)	(744,693)	(748,610)	(755,463)
Change		(60,866)	(42,935)	(48,623)	(36,316)	(35,227)	(30,122)	(46,879)	(43,896)	(50,474)	(42,083)	(41,297)	(37,461)
Customer Deposit - INS	235.100	(4,890)	(4,890)	(4,890)	(4,890)	(4,890)	(4,890)	(4,890)	(4,890)	(4,890)	(4,890)	(4,890)	(4,890)
Prior year		(4,890)	(4,890)	(4,890)	(4,890)	(4,890)	(4,890)	(4,890)	(4,890)	(4,890)	(4,890)	(4,890)	(4,890)
Change		-	-	-	-	-	-	-	-	-	-	-	-
Total Customer Deposits	12/11 -11/12	(765,897)	(753,545)	(768,692)	(768,232)	(775,209)	(775,133)	(790,675)	(788,538)	(794,453)	(791,666)	(794,797)	(797,814)
Prior year	12/10-11/11	(705,031)	(710,610)	(720,069)	(731,916)	(739,982)	(745,011)	(743,796)	(744,642)	(743,979)	(749,583)	(753,500)	(760,353)
Change		(60,866)	(42,935)	(48,623)	(36,316)	(35,227)	(30,122)	(46,879)	(43,896)	(50,474)	(42,083)	(41,297)	(37,461)
Accrued Property Tax	236.100	(17,544)	(68,294)	(136,163)	(204,031)	(271,900)	(339,768)	(407,637)	(475,505)	(284,096)	(351,964)	133,341	59,737
Prior year		-	(67,444)	(134,888)	(202,332)	(269,776)	(337,220)	(404,664)	(472,108)	(291,121)	(358,565)	105,313	37,869
Change		(17,544)	(850)	(1,274)	(2,972)	(2,123)	(2,548)	(40,973)	(73,403)	93,975	93,399	28,028	21,867
Accrued Federal Emplo	236.200	(329)	(33)	(289)	(324)	(356)	(407)	(446)	(474)	(485)	(491)	(498)	(518)
Prior year		(465)	-	-	(85)	(106)	(132)	(196)	(238)	(279)	(299)	(312)	(322)
Change		136	(33)	(289)	(239)	(250)	(275)	(250)	(236)	(206)	(191)	(186)	(196)
Accrued US Soc Sec Tax	236.300	-	(0)	0	-	-	-	-	-	-	-	-	3,048
Prior year		0	0	0	-	-	-	-	-	-	-	-	(0)
Change		(0)	(0)	(0)	-	-	-	-	-	-	-	-	3,048
Accrued State Unemplo	236.400	(344)	(3,551)	(6,293)	(6,471)	(327)	(448)	(524)	(331)	(366)	(386)	(281)	(320)
Prior year		(388)	(3,431)	(5,721)	(5,920)	(305)	(339)	(424)	(322)	(376)	(403)	(303)	2,725
Change		43	(120)	(573)	(551)	(22)	(109)	(100)	(10)	10	17	22	(3,046)
Accrued State Sales Tax	236.500	(26,212)	(27,962)	(26,899)	(24,719)	(24,803)	(27,572)	(28,070)	(31,728)	(33,406)	(29,448)	(27,867)	(28,178)
Prior year		(24,975)	(26,481)	(24,672)	(23,653)	(24,480)	(31,097)	(28,456)	(29,418)	(31,866)	(29,107)	(25,252)	(27,001)
Change		(1,237)	(1,481)	(2,026)	(1,066)	(324)	3,526	386	(2,310)	(1,540)	(341)	(2,415)	(1,178)
Sales Tax - WildBlue	236.510	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		84	(12)	-	(12)	(24)	-	-	-	-	-	-	(1,410)
Change		(84)	12	-	12	24	-	-	-	-	-	-	1,410
Acc Gross Rev or Gross	236.600	(94,912)	(107,014)	(97,972)	(72,366)	(66,567)	(74,026)	(87,971)	(104,070)	(97,546)	(78,872)	(71,283)	(87,709)
Prior year		(108,569)	(113,082)	(93,317)	(77,146)	(69,338)	(68,930)	(83,107)	(96,787)	(95,601)	(76,608)	(69,750)	(74,506)
Change		13,657	6,067	(4,655)	4,781	2,771	(5,096)	(4,863)	(7,283)	(1,945)	(2,264)	(1,534)	(13,203)
Accrued Taxes - Other	236.700	(17,840)	(21,033)	(24,226)	(27,419)	(30,611)	(33,804)	(37,589)	4,044	259	(3,526)	(7,311)	(11,096)
Prior year		(18,948)	(21,919)	(24,891)	(27,862)	(30,833)	(33,804)	1,316	(1,876)	(5,069)	(8,262)	(11,455)	(16,189)
Change		1,108	886	665	443	222	-	(38,906)	5,920	5,328	4,736	4,144	5,094
Franchise Tax	236.800	(2,546)	(2,876)	(2,711)	(2,211)	(2,188)	(2,424)	(2,932)	(3,475)	(3,476)	(2,831)	(2,214)	(2,493)
Prior year		(2,664)	(2,745)	(2,521)	(2,120)	(2,199)	(2,176)	(2,803)	(3,079)	(3,380)	(2,779)	(2,199)	(5,178)
Change		117	(131)	(191)	(92)	11	(248)	(129)	(396)	(96)	(52)	(15)	2,686
Utility Taxes - City	236.900	(2,020)	(2,261)	(2,183)	(1,752)	(1,761)	(1,969)	(2,352)	(2,852)	(2,801)	(2,357)	(1,756)	(2,042)
Prior year		(2,140)	(2,211)	(2,069)	(1,707)	(1,785)	(1,805)	(2,350)	(2,832)	(2,575)	(2,306)	(1,763)	(1,858)
Change		120	(50)	(114)	(46)	24	(164)	(2)	(20)	(226)	(51)	7	(183)
Int Accrued REA Const	237.100	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	(71)
Change		-	-	-	-	-	-	-	-	-	-	-	71
Interest Accrued FFB N	237.200	-	(32,811)	(65,862)	-	(74,122)	(74,122)	-	(47,453)	(97,252)	-	(48,841)	(102,529)
Prior year		-	(32,736)	(65,471)	-	(32,512)	(65,024)	-	(32,301)	(65,978)	-	(33,012)	(33,288)
Change		-	(76)	(391)	-	(41,610)	(9,099)	-	(15,152)	(31,274)	-	(15,829)	(69,241)
Interest Accrued - CFC	237.400	(38,645)	(77,291)	-	(38,254)	(76,508)	-	(19,376)	(38,752)	-	(19,171)	(38,342)	-
Prior year		(48,553)	(97,106)	-	(48,226)	(96,451)	-	(39,382)	(78,764)	-	(39,016)	(78,032)	15,817
Change		9,908	19,815	-	9,972	19,943	-	20,006	40,012	-	19,845	39,689	(15,817)

Meade County Rural Electric
Case No. 2013-00033
Response to Commission Starr's Second Request for Information

Account Title	Acct. #	December 1st Month	January 2nd Month	February 3rd Month	March 4th Month	April 5th Month	May 6th Month	June 7th Month	July 8th Month	August 9th Month	September 10th Month	October 11th Month	November 12th Month
Patronage Refunds	238.100	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		(22,100)	(22,095)	(22,049)	(22,049)	(22,095)	(21,994)	-	-	-	-	-	(48,553)
Change		22,100	22,095	22,049	22,049	22,095	21,994	-	-	-	-	-	48,553
Tax Coll Payable Emp I	241.100	-	-	(148)	-	-	-	-	-	-	-	-	5,225
Prior year		-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	(148)	-	-	-	-	-	-	-	-	5,225
Tax Col Payable Emp Ir	241.200	(7,900)	7,833	-	-	-	-	-	-	-	-	-	-
Prior year		(7,357)	-	-	-	-	(7,427)	-	-	-	(7,371)	-	(7,357)
Change		(543)	7,833	-	-	-	7,427	-	-	-	7,371	-	7,357
OCCUPATIONAL TAX I	241.300	(97)	(20)	(43)	(57)	(25)	(72)	(98)	(23)	(62)	(108)	(65)	(114)
Prior year		(82)	(24)	(89)	(129)	(22)	(54)	(124)	(48)	(82)	(117)	(37)	7,236
Change		(15)	4	46	72	(2)	(18)	26	25	19	9	(28)	(7,350)
Accrued Payroll	242.200	(41,920)	(108,428)	(114,708)	(142,612)	(165,394)	(19,364)	(76,821)	(104,432)	(149,189)	(144,394)	(194,871)	(74,654)
Prior year		(39,600)	(84,733)	(25,091)	(127,777)	(152,469)	(152,643)	(77,555)	(27,327)	(114,638)	(131,594)	(164,039)	(101,500)
Change		(2,319)	(21,694)	(89,617)	(14,836)	(12,924)	133,280	734	(77,106)	(34,551)	(12,800)	(30,832)	26,846
Accrued Prov. - Sick Le	242.320	(365,967)	(380,266)	(376,973)	(378,891)	(379,383)	(390,935)	(382,880)	(394,778)	(396,016)	(423,069)	(423,552)	(413,347)
Prior year		(330,114)	(330,773)	(330,592)	(336,598)	(336,650)	(354,219)	(356,136)	(358,649)	(360,807)	(374,037)	(376,149)	(422,580)
Change		(35,853)	(49,493)	(46,381)	(42,293)	(42,733)	(26,716)	(26,744)	(36,128)	(35,209)	(49,032)	(47,403)	9,213
Other Curr and Acc Liat	242.500	(8,000)	(408)	(1,117)	(1,825)	(2,533)	(3,242)	(3,950)	(4,658)	(5,367)	(6,075)	(6,783)	(7,492)
Prior year		-	(667)	(1,333)	(2,000)	(2,667)	(3,333)	(4,000)	(4,667)	(5,333)	(6,000)	(6,667)	(7,326)
Change		(8,000)	258	217	175	133	92	50	8	(33)	(75)	(117)	(166)
O/H Distribution - 401K	242.900	-	2,494	1,385	764	2,771	1,107	(2)	2,492	1,383	274	2,768	1,105
Prior year		-	3,253	3,253	3,253	-	-	-	3,253	3,253	3,253	345	(3,919)
Change		-	(758)	(1,867)	(2,489)	2,771	1,107	(2)	(761)	(1,870)	(2,979)	2,424	5,024
Other Current & Accru	12/11 -11/12	(624,275)	(819,921)	(854,002)	(900,168)	(1,093,706)	(957,045)	(1,050,648)	(1,201,996)	(1,068,419)	(1,062,418)	(687,356)	(661,377)
Prior year	12/10-11/11	(605,871)	(802,206)	(729,451)	(874,363)	(1,041,711)	(1,080,199)	(997,882)	(1,105,163)	(973,851)	(1,033,211)	(663,312)	(687,391)
Change		(18,405)	(17,715)	(124,550)	(25,805)	(51,995)	123,154	(52,766)	(96,833)	(94,568)	(29,207)	(24,044)	26,014
Total Current and Acc	12/11 -11/12	(3,769,029)	(4,152,599)	(4,115,569)	(3,657,873)	(3,598,834)	(3,979,825)	(4,219,833)	(4,697,023)	(4,478,317)	(3,849,352)	(3,603,556)	(3,872,552)
Prior year	12/10-11/11	(3,958,736)	(4,205,177)	(3,750,916)	(3,328,569)	(3,538,237)	(3,875,548)	(3,661,398)	(4,457,276)	(3,801,339)	(4,056,870)	(3,207,494)	(3,080,787)
Change		189,706	52,577	(364,652)	(329,304)	(60,396)	(104,277)	(538,436)	(239,747)	(676,978)	207,518	(396,062)	(791,765)
Customers Advances fc	252.000	(653,709)	(653,709)	(653,709)	(651,793)	(636,032)	(621,870)	(618,021)	(618,021)	(584,686)	(571,430)	(579,707)	(579,170)
Prior year		(524,735)	(524,735)	(524,735)	(527,805)	(526,847)	(526,847)	(528,521)	(528,521)	(519,009)	(519,009)	(580,073)	(578,007)
Change		(128,974)	(128,974)	(128,974)	(123,988)	(109,185)	(95,023)	(89,500)	(89,500)	(65,677)	(52,421)	365	(1,163)
OTHER DEFERRED DI	253.000	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-
Total Deferred Credits	12/11 -11/12	(653,709)	(653,709)	(653,709)	(651,793)	(636,032)	(621,870)	(618,021)	(618,021)	(584,686)	(571,430)	(579,707)	(579,170)
Prior year	12/10-11/11	(524,735)	(524,735)	(524,735)	(527,805)	(526,847)	(526,847)	(528,521)	(528,521)	(519,009)	(519,009)	(580,073)	(578,007)
Change		(128,974)	(128,974)	(128,974)	(123,988)	(109,185)	(95,023)	(89,500)	(89,500)	(65,677)	(52,421)	365	(1,163)
Total Liabilities and Oth	12/11 -11/12	(87,185,151)	(87,989,193)	(89,919,612)	(89,661,897)	(89,665,387)	(88,574,926)	(89,032,012)	(89,594,588)	(89,336,310)	(88,928,348)	(88,766,734)	(89,041,939)
Prior year	12/10-11/11	(81,651,479)	(84,159,235)	(81,228,572)	(80,982,964)	(81,288,079)	(80,177,046)	(80,204,584)	(86,082,199)	(85,446,658)	(85,905,918)	(88,973,211)	(86,202,595)
Change		(5,533,671)	(3,809,958)	(8,691,040)	(8,678,933)	(8,377,308)	(8,397,880)	(8,827,428)	(3,512,388)	(3,889,651)	(3,022,430)	206,477	(2,839,344)
Margins Margins	12/11 -11/12	2,311,397	558,645	833,710	656,946	672,181	578,008	603,952	915,794	1,272,631	1,335,120	1,105,630	1,186,784
Prior year	12/10-11/11	2,312,429	605,449	763,440	824,442	939,585	859,099	941,084	1,234,737	1,649,662	1,427,567	1,458,734	1,733,943

Meade County Rural Electric

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Commission Staff's Second Request for Information

Item 25. Refer to Exhibit X of the application, which provides a comparison of income statement account levels for the test period and the 12 months immediately preceding the test period.

a. Provide a revised Exhibit X that provides the requested information in whole-dollar amounts rather than rounded-dollar amounts.

Response: Provided as pages 8 through 22 of this exhibit.

b. The comparison of the Wildblue revenue and expense accounts, shows there was no activity in the test year as compared with the preceding 12-month period. Provide a detailed explanation for why these accounts do not reflect any activity for the test year.

Response: All Wildblue operations were transferred to Bowie-Cass Electric Coop in August 2011.

c. Account 419.10, Interest Income - Cushion of Credit, increased by \$106,000 - from (\$69,000) to (\$175,000) -from 201 1 to the 2012 test period. Provide a detailed explanation for why this account increased by this magnitude.

Response: The average monthly account balance for the Cushion of Credit account in 2012 was \$3,470,000 and the average balance in 2011 was \$1,262,000 resulting in higher interest income.

d. Account 421 00, Misc Non-Operating Income, increased by \$72,000 - from (\$4,000) to (\$76,000) - from 2011 to the 2012 test period. Provide a detailed explanation for why this account increased by this magnitude.

Response: Explanation provided in Exhibit 13 of Application.

e. Account 421.10, Gain on Disposition of Property, decreased by \$44,000 - from (\$120,000) to (\$76,000) - from 201 1 to the 2012 test period. Provide a detailed explanation for why this account decreased by this magnitude, and a detailed breakdown of the transactions in this account.

Response: The KY Department of Transportation acquisitioned a right of way easement from Meade County RECC in 2011.

Detail of Acct 421.10 - Gain on Disposition of Property – 2012 Test Year

Disposal of Vehicles \$75,726

Detail of Acct 421.10 - Gain on Disposition of Property – 2011

Disposal of Vehicles \$ 4,900

Disposal of Office Equipment \$ 553

Disposal of Land \$114,568

Balance \$120,021

f. Account 424.00, Other Capital Credits & Patronage Capital, decreased by \$42,000 - from (\$92,000) to (\$50,000) - from 2011 to the 2012 test period. Provide a detailed explanation for why this account decreased by this magnitude.

Response: Patronage capital allocated from CFC and Federated Insurance was lower in the test year compared to the previous year. Also did not receive patronage capital from United Utility Supply or NRTC in the test year but did in the previous year.

g. Account 427.20, Interest on Long-term Debt CFC, decreased by \$152,000 - from \$422,000 to \$270,000 - from 201 1 to the 2012 test period. Provide a detailed explanation for why this account decreased by this magnitude.

Response: CFC offered an early repricing option. By utilizing this early repricing opportunity, Meade County RECC was able to take five loans with interest rates of 5.75% on each loan and reprice them down to a range of 2.95%-3.9%. Meade County RECC also paid off a loan of \$1,468,511 with an interest rate of 6.80% during the test year. These two transactions combined make up the decrease.

h. Account 427.30, Interest on FFB Note, increased by \$188,000 - from \$409,000 to \$597,000 - from 2011 to the 2012 test period. Provide a detailed explanation for why this account increased by this magnitude.

Response: The increase is due to three more loans for the test year 2012 than in the previous year. Meade County RECC had a new loan at the end of July 2011 for \$5,000,000 with an interest rate of .283, at the end of October 2011 for \$3,750,000 with an interest rate of 2.959, and a loan in February 2012 for \$2,000,000 with an interest rate of 2.762.

i. Account 454.00, Rent from Electric Property, decreased by \$41,000 - from (\$284,000) to (\$243,000) - from 2011 to the 2012 test period. Provide a detailed explanation for why this account decreased by this magnitude and a detailed breakdown of the transactions in this account.

Response: \$12,000 of the decrease from the previous year to the test year is due to one of the cable companies removing their equipment from Meade County RECC's poles therefore they were not invoiced in the test year. The remaining \$29,000 is an accrual journal entry that was made in December of 2012 after the test year.

j. Account 580.00, Operation - Supervision & Engineering, increased by \$55,000 - from \$379,000 to \$434,000 - from 2011 to the 2012 test period. Provide a detailed explanation for why this account increased by this magnitude and a detailed breakdown of the transactions in this account.

Response: Labor increases for individuals for step promotions represent 50% of the increase and payroll benefits represents the other 50%.

Detail of Acct 580.00 - Operation-Supervision & Engineering – Test Year

Payroll Labor	\$228,561
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Payroll Benefits	\$204,632
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Detail of Acct 580.00 – Operation – Supervision & Engineering – Previous Year

Payroll Labor	\$201,263
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Payroll Benefits	\$177,141
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k. Account 586.00, Meter Expense, increased by \$73,000 - from \$248,000 to \$321,000 - from 2011 to the 2012 test period. Provide a detailed explanation for why this account increased by this magnitude.

Response: An increase in rates to change and test statistical meters represents 67% of the increase and the remaining portion of the increase comes from payroll and benefits.

l. Account 588.00, Misc. Distribution Expense, decreased by \$104,000 - from \$725,000 to \$621,000 - from 2011 to the 2012 test period. Provide a detailed explanation for why this account decreased by this magnitude.

Response: A \$10,000 credit was received from CDW Direct due to changing licensing terms of the software agreement. The remaining decrease is due to less payroll and benefits charged to this account in the test year versus the previous year.

m. Account 590.00, Maintenance - Supervision & Engineering, increased by \$61,000 - from \$394,000 to \$455,000 - from 2011 to the 2012 test period. Provide a detailed explanation for why this account increased by this magnitude.

Response: The increase is all related to an increase in payroll and benefits for the amount of labor charged to the account.

n. Account 592.00, Maintenance of Station Equipment, increased by \$111,000 - from \$110,000 to \$221,000 - from 2011 to the 2012 test period. Provide a detailed explanation for why this account increased by this magnitude.

Response: 74% of the increase is attributed to substation maintenance charges being charged in Dec 2011 which is included in the 2012 test year. The remainder of the increase is due to general substation maintenance expenses.

o. Account 593.00, Maintenance of Overhead Lines, decreased by \$65,000 - from \$581,000 to \$516,000 - from 2011 to the 2012 test period. Provide a detailed explanation for why this account decreased by this magnitude.

Response: 65% of the decrease is due to less material being charged to this account in the test year as in the previous year. The remainder of the decrease is in payroll and benefits.

p. Account 593.10, Maintenance, increased by \$123,000 – from \$803,000 to \$926,000 from 2011 to the 2012 test period. Provide a detailed explanation for why this account increased by this magnitude.

Response: The increase is due to an increase in right-of-way tree trimming contract costs.

q. Account 593.40, Maintenance - Service Orders, increased by \$45,000 - from \$244,000 to \$289,000 - from 2011 to the 2012 test period. Provide a detailed explanation for why this account: increased by this magnitude.

Response: 67% of the increase is due to payroll and benefit expenses, 21% in transportation expenses and 12% in right-of-way clearing to service orders.

r. Account 902.10, Special Meter Reading Expenses, increased by \$19,000 - from \$55,000 to \$74,000 - from 2011 to the 2012 test period. Provide a detailed explanation for why this account increased by this magnitude.

Response: The increase is due to a 20% increase in the hours booked in the test year for the PSC readings compared to the previous year. Also Meade County RECC received \$3,000 more in credits for warranty of the AMI meter modules in the previous year than they did in the test year.

s. Account 903.20, Sign-up New Members, increased by \$17,000 – from \$76,000 to \$93,000 - from 2011 to the 2012 test period. Provide a detailed explanation for why this account increased by this magnitude and a detailed explanation of the expenses recorded in this account.

Response: The increase is all related to payroll and benefits. The expenses recorded in this account are from payroll labor and benefits. It can vary year to year depending on where employees record their time on their timesheets.

t. Account 903.21, Filing/Scanning, increased by \$17,000 - from \$25,000 to \$42,000 - from 2011 to the 2012 test period. Provide a detailed explanation for why this account increased by this magnitude and a detailed explanation of the expenses recorded in this account.

Response: The increase is all related to payroll and benefits. The expenses recorded in this account comes from employees timesheets. An employee can vary year to year on where they record their time on the timesheet.

u. Account 903.51, Taking Payments, increased by \$27,000 - from \$139,000 to \$166,000 - from 2011 to the 2012 test period. Provide a detailed explanation for why this account increased by this magnitude and a detailed explanation of the expenses recorded in this account.

Response: The increase is all related to payroll and benefits. The expenses recorded in this account come from payroll. Employees' time varies from year to year as to where time is posted.

v. Account 908.00, Customer Assistance Expense, increased by \$30,000 - from \$75,000 to \$105,000 - from 2011 to the 2012 test period. Provide a detailed explanation for why this account increased by this magnitude.

Response: 44% of the increase is due to payroll and benefits. The remaining 56% is attributed to funding received from Big Rivers for economic development. Meade County RECC received \$16,000 more in the previous year for this funding than in the test year.

w. Account 920.50, Taking Calls, increased by \$20,000 – from \$69,000 to \$89,000 - from 2011 to the 2012 test period. Provide a detailed explanation for why this account increased by this magnitude.

Response: The increase is all related to payroll and benefits. Expenses recorded in this account are all payroll related and can vary from year to year.

x. Account 928.00, Regulatory Commission Expense, decreased by \$56,000 - from \$58,000 to \$2,000 - from 2011 to the 2012 test period. Provide a detailed explanation for why this account decreased by this magnitude.

Response: The entire decrease is due to expenses from a rate case in the previous year.

y. Account 935.00, Maintenance of General Property, increased by \$52,000 - from \$99,000 to \$151,000 - from 2011 to the 2012 test period. Provide a detailed explanation for why this account increased by this magnitude.

Response: The increase is due to floor replacement, cleaning, sealing and striping the parking lots, and bird-guards for the buildings.

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COS Expenses - Wildblue	417.101	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		5,455	5,282	5,067	4,906	4,776	4,546	4,369	4,239	4,108	4,016	-	-	-
Change		(5,455)	(5,282)	(5,067)	(4,906)	(4,776)	(4,546)	(4,369)	(4,239)	(4,108)	(4,016)	-	1,977	48,741
Expenses - Wildblue	417.102	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		424	438	-	424	488	14	-	-	-	-	-	-	-
Change		(424)	(438)	-	(424)	(488)	(14)	-	-	-	-	-	-	1,788
Expenses - Wildblue	417.103	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		69	358	-	179	179	69	-	-	-	-	-	-	-
Change		(69)	(358)	-	(179)	(179)	(69)	-	-	-	-	-	-	854
Expenses - Wildblue	417.104	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenses - Wildblue	417.105	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		160	76	81	102	78	59	58	24	38	40	40	27	-
Change		(160)	(76)	(81)	(102)	(78)	(59)	(58)	(24)	(38)	(40)	(40)	(27)	783
Expenses - Wildblue	417.106	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		4,837	2,517	744	793	854	567	857	633	816	461	-	-	-
Change		(4,837)	(2,517)	(744)	(793)	(854)	(567)	(857)	(633)	(816)	(461)	-	-	13,079
Expenses - Wildblue	417.107	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		1,190	1,001	1,046	1,107	949	909	1,163	799	1,029	473	-	-	-
Change		(1,190)	(1,001)	(1,046)	(1,107)	(949)	(909)	(1,163)	(799)	(1,029)	(473)	-	-	9,666
Expenses - Wildblue	417.108	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenses - Wildblue	417.109	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenses - Wildblue	417.110	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenses - Wildblue	417.111	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		421	291	293	365	311	319	405	272	382	62	-	-	-
Change		(421)	(291)	(293)	(365)	(311)	(319)	(405)	(272)	(382)	(62)	-	-	3,121
Expenses - Wildblue	417.112	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenses - Wildblue	417.114	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
Interest & Dividend Income	419.000	(7,344)	(7,109)	(6,561)	(7,485)	(19,013)	(7,595)	(6,903)	(6,578)	(6,701)	(6,580)	(18,309)	(6,235)	(106,412)
Prior year		(7,952)	(6,278)	(5,664)	(5,407)	(17,143)	(5,524)	(6,069)	(5,415)	(7,146)	(6,892)	(18,795)	(7,447)	(99,731)
Change		608	(831)	(896)	(2,079)	(1,869)	(2,071)	(834)	(1,163)	445	312	485	1,213	(6,681)
Interest Income - Cushion of Credit	419.100	(12,603)	(11,603)	(20,208)	(20,207)	(17,335)	(14,413)	(16,049)	(14,528)	(13,101)	(13,225)	(11,692)	(10,023)	(174,988)
Prior year		(174)	(17)	(15)	(9,933)	(8,599)	(13,771)	(7,274)	(5,920)	(4,914)	(4,546)	(3,163)	(9,898)	(68,223)
Change		(12,429)	(11,586)	(20,192)	(10,275)	(8,735)	(642)	(8,775)	(8,608)	(8,187)	(8,679)	(8,529)	(125)	(106,765)

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Total Non-Operating Margins	****	(19,947)	(18,712)	(26,768)	(27,692)	(36,348)	(22,008)	(22,952)	(21,106)	(19,802)	(19,805)	(30,001)	(16,258)	(281,400)
Prior year		(8,125)	(6,295)	(5,679)	(15,339)	(25,743)	(19,295)	(13,343)	(11,334)	(12,059)	(11,438)	(21,958)	(17,345)	(167,954)
Change		(11,822)	(12,418)	(21,089)	(12,353)	(10,605)	(2,714)	(9,609)	(9,771)	(7,743)	(8,367)	(8,044)	1,087	(113,446)
Misc Non-Operating Income	421.000	-	-	(1,387)	(76,226)	(51,826)	(6,996)	-	-	-	-	(3,529)	-	(139,964)
Prior year		(2,500)	-	-	-	-	(553)	-	-	-	-	(400)	400	(3,053)
Change		2,500	-	(1,387)	(76,226)	(51,826)	(6,443)	-	-	-	-	(3,129)	(400)	(136,911)
Gain on Disposition of Property	421.100	(11,988)	-	-	(51,826)	44,829	6,996	-	-	-	(3,529)	3,529	-	(11,988)
Prior year		(114,568)	-	-	-	-	-	-	-	-	(400)	(4,100)	(400)	(119,468)
Change		102,580	-	-	(51,826)	44,829	6,996	-	-	-	(3,129)	7,629	400	107,480
NON-OPERATING MARGINS - OTHER	****	(11,988)	-	(894)	(128,052)	(6,996)	0	-	-	-	(3,529)	0	-	(151,459)
Prior year		(113,138)	1,425	(855)	117	38	3,517	435	(474)	(46)	4,701	(4,460)	2,004	(106,733)
Change		101,149	(1,425)	(39)	(128,169)	(7,034)	(3,517)	(435)	474	46	(8,231)	4,460	(2,004)	(44,726)
Other Capital Creds & Patronage Cap	424.000	-	-	-	(10,420)	-	10,420	(21,934)	-	-	(27,995)	-	-	(49,929)
Prior year		-	-	15,953	(20,297)	-	-	(11,137)	-	-	(4,841)	(71,829)	-	(92,150)
Change		-	-	(15,953)	9,877	-	10,420	(10,797)	-	-	(23,154)	71,829	-	42,221
OTHER CAPITAL CREDITS & PATRONAGE DIVIDE		-	-	-	(10,420)	-	10,420	(21,934)	-	-	(27,995)	-	-	(49,929)
Prior year		-	-	15,953	(20,297)	-	-	(11,137)	-	-	(4,841)	(71,829)	-	(92,150)
Change		-	-	(15,953)	9,877	-	10,420	(10,797)	-	-	(23,154)	71,829	-	42,221
Penalties	426.300	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures For Civic Pol Etc	426.400	1,000	-	750	1,335	1,382	100	-	625	6,000	(250)	500	2,000	13,442
Prior year		1,000	750	-	500	1,000	152	-	4,948	-	750	550	1,000	10,650
Change		-	(750)	750	835	382	(52)	-	(4,323)	6,000	(1,000)	(50)	1,000	2,791
TOTAL OTHER DEDUCTIONS	****	1,000	-	750	1,335	1,382	100	-	625	6,000	(250)	500	2,000	13,442
Prior year		1,000	750	-	500	1,000	152	-	4,948	-	750	550	1,000	10,650
Change		-	(750)	750	835	382	(52)	-	(4,323)	6,000	(1,000)	(50)	1,000	2,791
Interest on REA Const Loan	427.100	108,511	108,032	100,891	107,641	103,990	107,260	103,620	106,875	106,688	103,085	106,300	102,688	1,265,561
Prior year		104,035	106,591	96,089	106,233	106,446	109,853	106,090	109,436	109,257	105,559	108,885	105,198	1,273,671
Change		4,476	1,442	4,802	1,408	(2,455)	(2,594)	(2,471)	(2,561)	(2,569)	(2,494)	(2,585)	(2,510)	(8,110)
Interest on Long-term Debt CFC	427.200	38,645	38,645	3,322	38,254	38,254	4,016	19,376	19,376	16,683	19,171	19,171	16,273	271,188
Prior year		48,553	48,553	33,337	48,226	48,226	20,496	39,382	39,382	12,939	39,016	39,016	6,239	423,365
Change		(9,908)	(9,908)	(30,015)	(9,972)	(9,972)	(16,480)	(20,006)	(20,006)	3,744	(19,845)	(19,845)	10,034	(152,177)
Interest On FFB Note	427.300	64,774	32,811	33,051	72,963	74,122	-	71,471	47,453	49,799	47,668	48,841	53,689	596,641
Prior year		40,137	32,736	32,736	31,033	32,512	32,512	35,232	32,301	33,677	38,696	33,012	33,012	407,594
Change		24,637	76	315	41,930	41,610	(32,512)	36,240	15,152	16,122	8,972	15,829	20,677	189,047
TOTAL INTEREST ON LONG TERM DEBT		211,930	179,489	137,264	218,858	216,367	111,276	194,467	173,705	173,170	169,904	174,312	172,650	2,133,389
Prior year		192,725	187,879	162,162	185,491	187,183	162,961	180,705	181,119	155,873	183,270	180,913	144,449	2,104,630
Change		19,205	(8,390)	(24,898)	33,367	29,183	(51,585)	13,763	(7,415)	17,297	(13,366)	(6,601)	28,201	28,760
Other Interest Expense	431.000	4,592	1,087	640	477	426	630	682	741	1,101	743	327	309	11,756
Prior year		428	460	228	433	459	483	587	1,117	1,009	833	481	397	6,914
Change		4,164	627	412	44	(33)	147	95	(376)	92	(90)	(154)	(88)	4,841
TOTAL INTEREST - OTHER	****	4,592	1,087	640	477	426	630	682	741	1,101	743	327	309	11,756
Prior year		428	460	228	433	459	483	587	1,117	1,009	833	481	397	6,914
Change		4,164	627	412	44	(33)	147	95	(376)	92	(90)	(154)	(88)	4,841

Meade County Rural Electric
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Account Title	Acct. #	December 1st Month	January 2nd Month	February 3rd Month	March 4th Month	April 5th Month	May 6th Month	June 7th Month	July 8th Month	August 9th Month	September 10th Month	October 11th Month	November 12th Month	TOTAL
CHANGE IN ACCT PRIN - CUMULATIVE	435.100	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
Residential Sales - Rural	440.100	(2,602,031)	(2,650,340)	(2,306,121)	(1,513,782)	(1,405,450)	(1,616,962)	(2,011,238)	(2,424,212)	(2,119,377)	(1,614,185)	(1,501,657)	(2,097,213)	(23,862,567)
Prior year		(2,781,299)	(2,879,941)	(2,268,578)	(1,833,760)	(1,534,217)	(1,517,817)	(1,848,954)	(2,234,346)	(2,123,601)	(1,605,420)	(1,516,452)	(1,809,658)	(23,954,044)
Change		179,268	229,601	(37,543)	319,978	128,767	(99,145)	(162,284)	(189,866)	4,224	(6,765)	14,795	(287,555)	91,476
Residential Sales - Towns & Village	440.300	(287,653)	(304,282)	(272,369)	(186,203)	(175,733)	(202,706)	(264,826)	(332,186)	(303,629)	(232,775)	(156,953)	(228,477)	(2,947,793)
Prior year		(239,787)	(252,389)	(220,482)	(172,565)	(187,233)	(180,640)	(249,927)	(299,381)	(292,987)	(229,175)	(176,756)	(207,377)	(2,708,697)
Change		(47,866)	(51,894)	(51,886)	(13,638)	11,500	(22,066)	(14,899)	(32,806)	(10,643)	(3,601)	19,803	(21,100)	(239,095)
Comm & Industrial Sales Small	442.100	(214,638)	(212,742)	(198,462)	(172,474)	(169,659)	(202,197)	(226,033)	(253,983)	(245,148)	(201,523)	(165,113)	(182,933)	(2,444,905)
Prior year		(195,979)	(205,380)	(187,413)	(169,424)	(184,616)	(177,194)	(213,253)	(241,022)	(236,046)	(204,343)	(176,731)	(180,701)	(2,372,103)
Change		(18,658)	(7,362)	(11,049)	(3,050)	14,957	(25,003)	(12,781)	(12,961)	(9,102)	2,820	11,618	(2,231)	(72,802)
Comm Sales Small Rate 5	442.110	(61)	(64)	(64)	(57)	(141)	(130)	(203)	(436)	(434)	(194)	(147)	(167)	(2,099)
Prior year		(56)	(56)	(56)	(56)	(91)	(145)	(387)	(229)	(425)	(707)	(394)	(283)	(2,886)
Change		(5)	(8)	(8)	(1)	(50)	15	184	(207)	(9)	513	246	115	786
Comm Sales	442.120	(275,149)	(251,568)	(247,229)	(228,094)	(238,534)	(237,534)	(259,222)	(262,507)	(310,303)	(270,947)	(250,270)	(265,591)	(3,096,948)
Prior year		-	-	-	(254,093)	(269,494)	(239,867)	(248,521)	(248,399)	(276,990)	(271,976)	(249,037)	(241,854)	(2,300,230)
Change		(275,149)	(251,568)	(247,229)	25,999	30,960	2,334	(10,701)	(14,108)	(33,313)	1,029	(1,233)	(23,737)	(796,718)
Comm & Industrial Large	442.200	(82,443)	(77,245)	(75,721)	(67,730)	(75,377)	(76,782)	(84,401)	(94,916)	(108,457)	(97,760)	(81,954)	(84,092)	(1,006,879)
Prior year		(401,115)	(421,066)	(335,470)	(60,638)	(54,514)	(66,841)	(78,809)	(78,283)	(89,622)	(84,208)	(73,394)	(69,350)	(1,813,310)
Change		318,672	343,821	259,749	(7,092)	(20,864)	(9,940)	(5,592)	(16,633)	(18,835)	(13,552)	(8,559)	(14,742)	806,432
Comm & Industrial Large	442.300	(67,168)	(61,038)	(68,176)	(62,952)	(64,716)	(66,495)	(66,872)	(66,092)	(74,768)	(65,085)	(64,781)	(71,104)	(799,248)
Prior year		-	-	-	(80,254)	(86,464)	(56,867)	(56,386)	(59,663)	(67,009)	(65,488)	(65,318)	(65,064)	(600,514)
Change		(67,168)	(61,038)	(68,176)	17,302	21,748	(11,628)	(10,486)	(6,429)	(7,760)	404	537	(6,040)	(198,734)
Public Street & Highway Lighting	444.000	(7,168)	(6,625)	(6,528)	(6,408)	(6,219)	(6,305)	(6,485)	(6,453)	(6,922)	(6,735)	(6,368)	(6,555)	(78,770)
Prior year		(6,717)	(5,821)	(5,874)	(6,099)	(6,115)	(6,094)	(6,048)	(6,039)	(6,388)	(6,505)	(6,361)	(6,414)	(74,474)
Change		(451)	(804)	(654)	(309)	(104)	(211)	(437)	(414)	(534)	(229)	(8)	(141)	(4,296)
Sales to Public Bldgs & Other Auths	445.000	(105,816)	(101,052)	(103,639)	(89,796)	(91,577)	(95,389)	(90,219)	(103,599)	(127,038)	(122,869)	(82,286)	(88,360)	(1,201,641)
Prior year		(35,769)	(38,061)	(35,977)	(25,711)	(24,709)	(83,690)	(104,413)	(92,884)	(128,356)	(122,791)	(97,840)	(88,088)	(878,288)
Change		(70,047)	(62,991)	(67,662)	(64,085)	(66,868)	(11,699)	14,195	(10,715)	1,318	(79)	15,553	(273)	(323,352)
Forfeited Discounts	450.000	(48,370)	(60,737)	(65,375)	(59,329)	(22,483)	(52,320)	(39,572)	(47,899)	(60,538)	(33,211)	(63,086)	(38,833)	(591,754)
Prior year		(46,045)	(78,397)	(67,082)	(53,863)	(47,336)	(37,077)	(37,827)	(49,201)	(57,628)	(55,234)	(42,855)	(37,734)	(610,278)
Change		(2,325)	17,660	1,707	(5,466)	24,852	(15,243)	(1,745)	1,302	(2,910)	22,023	(20,231)	(1,099)	18,524
Forfeited Discounts	450.100	830	-	-	-	-	-	-	-	-	-	-	-	830
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		830	-	-	-	-	-	-	-	-	-	-	-	830
Forfeited Discounts	451.000	(15,260)	(18,175)	(16,505)	(17,310)	(17,640)	(19,795)	(17,655)	(18,010)	(20,850)	(19,300)	(21,295)	(17,585)	(219,380)
Prior year		(10,090)	(9,165)	(11,835)	(19,255)	(17,710)	(16,613)	(16,895)	(16,100)	(21,745)	(19,000)	(20,315)	(15,395)	(194,118)
Change		(5,170)	(9,010)	(4,670)	1,945	70	(3,182)	(760)	(1,910)	895	(300)	(980)	(2,190)	(25,262)
Returned Check Revenue	452.000	(1,000)	(1,025)	(1,050)	(1,250)	(725)	(850)	(1,000)	(975)	(1,350)	(975)	(1,125)	(950)	(12,275)
Prior year		(426)	(686)	(296)	(1,064)	(800)	(1,125)	(800)	(950)	(1,500)	(950)	(975)	(775)	(10,897)
Change		(574)	(339)	(754)	(186)	75	275	(200)	(25)	150	525	(150)	(175)	(1,378)
Rent From Electric Property	454.000	(10,435)	(22,857)	(21,357)	(19,857)	(21,357)	(21,357)	(21,357)	(22,857)	(21,357)	(19,857)	(21,357)	(21,357)	(245,362)
Prior year		(23,292)	(23,728)	(23,728)	(23,728)	(23,728)	(25,228)	(22,228)	(23,728)	(25,228)	(22,228)	(25,228)	(22,228)	(284,303)
Change		12,857	871	2,371	3,871	2,371	3,871	871	871	3,871	2,371	3,871	871	38,940

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TOTAL REVENUES	****	3,716,361	3,767,751	3,382,595	2,425,243	2,289,612	2,598,823	3,089,084	3,634,125	3,400,171	2,685,417	2,416,392	3,103,217	36,508,791
Prior year		3,740,575	3,914,690	3,156,791	2,700,511	2,437,027	2,407,199	2,884,449	3,350,225	3,327,524	2,688,575	2,451,655	2,744,921	36,804,142
Change		(24,214)	(146,939)	225,804	(275,268)	(147,415)	191,624	204,635	283,900	72,647	(3,159)	(35,263)	358,297	704,649
Purchased Power	555.000	1,748,165	2,071,123	1,891,247	1,503,511	1,155,998	1,544,228	1,827,088	2,167,860	1,904,880	1,554,633	1,433,075	1,798,341	20,600,150
Prior year		2,272,122	2,168,429	1,873,111	1,485,524	1,215,337	1,388,899	1,541,935	1,957,774	1,790,362	1,702,758	1,378,522	1,521,787	20,296,558
Change		(523,956)	(97,305)	18,135	17,988	(59,340)	155,329	285,153	210,086	114,518	(148,125)	54,553	276,555	303,591
Operation-Suprvision & Engineering	580.000	43,507	35,222	38,453	33,492	33,143	34,344	38,476	34,656	35,580	33,734	34,267	39,645	434,519
Prior year		39,696	31,965	26,779	35,563	29,530	28,173	34,978	23,657	32,287	31,288	34,100	30,387	378,404
Change		3,812	3,257	11,674	(2,071)	3,613	6,171	3,498	10,999	3,293	2,446	166	9,258	56,115
Station Equipment	582.000	4,459	4,751	4,751	5,352	5,719	4,751	4,751	4,751	4,751	4,751	4,751	5,252	58,789
Prior year		6,444	4,721	4,721	4,721	4,721	5,179	4,721	4,721	5,875	5,103	4,721	5,215	60,863
Change		(1,985)	30	30	631	997	(428)	30	30	(1,125)	(352)	30	38	(2,075)
Overhead Line Expense	583.000	83,711	103,479	115,928	75,530	72,523	87,203	90,433	67,386	79,902	76,724	100,339	109,054	1,062,212
Prior year		102,218	95,262	119,313	92,713	72,867	85,675	85,209	75,895	84,795	88,394	92,075	80,013	1,074,428
Change		(18,507)	8,218	(3,385)	(17,183)	(343)	1,528	5,223	(8,509)	(4,893)	(11,670)	8,264	29,041	(12,217)
Radio Dispatching	583.001	243	243	(243)	305	32	24	(22)	(77)	(67)	(40)	41	12	451
Prior year		245	198	217	222	(45)	0	50	(73)	62	(23)	(8)	1,945	2,789
Change		(1)	45	(460)	84	77	24	(72)	(3)	(129)	(17)	49	(1,934)	(2,338)
Making Repair Job Orders	583.002	547	436	(436)	362	23	14	(69)	6	93	(93)	92	35	1,010
Prior year		555	467	487	487	(104)	23	110	(225)	97	(38)	(9)	4,123	5,973
Change		(8)	(31)	(923)	(125)	127	(10)	(179)	231	(5)	(55)	101	(4,088)	(4,963)
Squeeze ups	583.003	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
Other	583.004	188	123	(123)	477	(370)	(5)	83	87	191	(391)	(6)	(39)	214
Prior year		104	-	169	70	61	38	173	(342)	182	(111)	18	1,158	1,519
Change		84	123	(292)	406	(431)	(43)	(90)	429	9	(280)	(24)	(1,197)	(1,306)
Overhead Line Expense - Big Rivers	583.100	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
Line Inspections	583.300	-	2,004	8,010	-	-	-	-	-	-	55	79	-	135
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	(2,004)	(8,010)	-	-	-	-	-	-	55	79	-	(9,879)
St Lighting & Signal System Expense	585.000	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		11	-	-	-	-	-	-	-	-	-	-	-	11
Change		(11)	-	-	-	-	-	-	-	-	-	-	-	(11)
Meter Expense	586.000	46,551	25,528	48,349	23,300	14,373	33,206	33,855	22,613	23,098	30,578	23,247	38,024	362,722
Prior year		11,148	14,506	13,564	26,059	36,209	31,385	23,312	22,438	31,371	23,286	18,895	(9,271)	240,901
Change		35,403	11,023	34,784	(2,759)	(21,836)	1,822	10,543	175	(8,273)	7,291	6,352	47,295	121,821
Setting/Disconnecting Meters	586.001	3,136	3,079	(3,079)	2,894	(3)	361	81	84	(490)	247	(215)	483	6,578
Prior year		3,755	3,446	3,039	3,938	(1,223)	96	1,327	(1,324)	677	(446)	23	32,382	45,691
Change		(619)	(367)	(6,119)	(1,044)	1,220	265	(1,245)	1,407	(1,167)	692	(238)	(31,899)	(39,113)
Meter Changes	586.002	606	-	-	274	163	(437)	609	(533)	507	470	(1,053)	51	657
Prior year		17	-	32	-	-	-	-	180	1,441	(930)	(356)	3,163	3,547
Change		589	-	(32)	274	163	(437)	609	(712)	(934)	1,400	(697)	(3,112)	(2,890)

Meade County Rural Electric
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Response to Commission Staff's Second Request for Information

Account Title	Acct. #	December 1st Month	January 2nd Month	February 3rd Month	March 4th Month	April 5th Month	May 6th Month	June 7th Month	July 8th Month	August 9th Month	September 10th Month	October 11th Month	November 12th Month	TOTAL
Tamper Situations	586.003	-	47	(47)	-	-	41	(41)	47	(25)	73	17	(112)	-
Prior year		-	43	-	97	(97)	59	108	(89)	6	147	(113)	788	949
Change		-	4	(47)	(97)	97	(19)	(148)	135	(31)	(74)	130	(900)	(949)
Cut Loose Service	586.004	-	-	-	777	447	929	(522)	(840)	(641)	58	573	1,212	1,992
Prior year		-	-	-	70	(58)	(12)	296	(131)	(165)	73	(4)	618	687
Change		-	-	-	707	505	941	(818)	(709)	(476)	(16)	577	595	1,305
Other	586.005	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
Consumer Installation Expense	587.000	2,615	2,855	2,884	2,772	2,798	2,861	2,851	3,216	2,833	2,760	2,878	3,183	34,507
Prior year		3,910	2,872	2,835	2,872	2,841	2,822	2,870	2,839	2,823	3,196	2,841	2,877	35,598
Change		(1,296)	(16)	49	(99)	(43)	39	(18)	377	10	(436)	36	306	(1,091)
Misc Distribution Expense	588.000	69,996	53,261	65,135	73,945	52,765	61,533	34,737	32,347	38,343	27,095	64,684	46,993	620,834
Prior year		97,072	76,352	52,456	48,179	54,819	48,872	73,168	40,111	61,693	45,387	80,122	48,140	726,372
Change		(27,076)	(23,091)	12,678	25,766	(2,053)	12,661	(38,431)	(7,765)	(23,350)	(18,293)	(15,438)	(1,147)	(105,538)
Security Light Set/Disconnect	588.001	-	-	-	-	-	-	-	11	2	(13)	21	26	47
Prior year		8	-	-	-	-	-	11	53	(63)	57	34	175	273
Change		(8)	-	-	-	-	-	(11)	(42)	66	(70)	(12)	(149)	(226)
Rents - Operations	589.000	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATIONS	****	255,560	229,025	271,571	219,481	181,613	224,824	205,221	163,754	184,078	176,006	229,714	243,820	2,584,668
Prior year		265,182	231,836	231,623	214,993	199,520	202,309	226,332	167,710	221,083	195,382	230,339	201,713	2,588,022
Change		(9,623)	(2,811)	39,949	4,488	(17,907)	22,515	(21,110)	(3,957)	(37,005)	(19,377)	(625)	42,107	(3,354)
Maintenance-Supervision & Engineering	590.000	50,360	34,680	37,000	33,812	32,804	33,909	41,904	37,778	38,777	35,353	36,758	41,307	454,440
Prior year		43,055	33,631	28,211	38,487	31,632	30,040	36,910	25,094	34,324	29,938	33,023	29,888	394,232
Change		7,305	1,048	8,789	(4,675)	1,172	3,869	4,994	12,684	4,453	5,414	3,734	11,419	60,208
Maintenance of Station Equipment	592.000	86,613	4,986	3,174	5,753	4,818	12,429	68,756	8,052	3,718	8,906	9,253	3,535	219,992
Prior year		5,458	(3,846)	2,581	22,546	8,238	9,195	23,132	13,284	14,587	10,216	7,367	(1,599)	111,139
Change		81,155	8,831	612	(16,793)	(3,421)	3,234	45,624	(5,232)	(10,869)	(1,309)	1,886	5,134	108,853
Maintenance Overhead Lines	593.000	23,857	26,153	52,557	57,371	35,938	68,030	30,686	74,208	45,559	40,666	33,173	33,904	522,103
Prior year		54,990	38,070	39,184	42,641	57,010	67,526	79,788	57,848	40,501	44,820	27,825	29,111	579,294
Change		(31,133)	(11,917)	13,373	14,729	(21,073)	504	(49,082)	16,361	5,058	(4,154)	5,348	4,794	(57,191)
Maintenance - Office	593.001	1,733	17	(17)	629	(465)	10	536	106	(119)	(124)	(41)	(521)	1,743
Prior year		171	53	51	52	6	(14)	132	532	(624)	99	595	2,106	3,158
Change		1,562	(36)	(67)	577	(471)	24	404	(426)	505	(223)	(637)	(2,627)	(1,415)
Maintenance - Field	593.002	-	230	(230)	320	(320)	-	-	854	(854)	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	89	89
Change		-	230	(230)	320	(320)	-	-	854	(854)	-	-	(89)	(89)
Maintenance	593.100	54,167	79,494	80,235	80,210	78,910	79,433	79,404	79,228	79,462	78,521	79,441	79,574	928,080
Prior year		82,565	68,232	73,110	64,713	64,134	63,592	65,732	63,490	64,886	63,960	63,603	63,839	801,856
Change		(28,398)	11,262	7,125	15,497	14,776	15,840	13,672	15,739	14,576	14,561	15,838	15,735	126,224
Maintenance - Chemicals	593.200	-	-	-	-	-	-	-	975	4,467	-	88,480	-	93,922
Prior year		-	-	-	-	-	-	464	20,693	6,688	75,942	-	-	103,787
Change		-	-	-	-	-	-	(464)	(19,718)	(2,221)	(75,942)	88,480	-	(9,865)

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Account Title	Acct. #	December 1st Month	January 2nd Month	February 3rd Month	March 4th Month	April 5th Month	May 6th Month	June 7th Month	July 8th Month	August 9th Month	September 10th Month	October 11th Month	November 12th Month	TOTAL
Maintenance - Line Inspection	593.300	21,780	20,033	24,395	26,093	15,861	19,020	18,622	23,781	18,434	19,725	18,448	17,261	243,453
Prior year		19,452	15,984	20,267	19,251	22,042	18,674	27,037	21,950	20,388	21,415	20,653	18,978	246,091
Change		2,328	4,048	4,128	6,842	(6,181)	347	(8,416)	1,830	(1,954)	(1,690)	(2,205)	(1,717)	(2,638)
Maintenance - Service Orders	593.400	24,586	22,685	21,705	19,006	24,114	28,590	25,094	21,527	29,751	22,910	22,063	25,052	287,083
Prior year		14,128	10,883	26,467	11,932	23,132	24,931	27,505	25,666	24,380	21,594	15,145	17,773	243,535
Change		10,458	11,803	(4,762)	7,074	981	3,659	(2,410)	(4,139)	5,371	1,316	6,918	7,279	43,547
TREE REPLACEMENT PROGRAM	593.500	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance - Major Storm Damage	593.600	-	-	-	706	(497)	-	-	79	-	414	516	-	1,218
Prior year		-	63	-	-	2,725	1,145	(3,798)	-	-	-	-	(80,185)	(80,050)
Change		-	(63)	-	706	(3,222)	(1,145)	3,798	79	-	414	516	80,185	81,268
Maintenance - UIG Lines	594.000	-	1,799	-	-	-	-	201	-	24	-	-	-	2,024
Prior year		3,418	-	246	(271)	653	328	-	-	8	1,524	-	-	5,905
Change		(3,418)	1,799	(246)	271	(653)	(328)	201	-	24	(8)	(1,524)	-	(3,881)
Maintenance of Line Transformers	595.000	4,146	-	25	11,221	299	964	7,228	1,129	1,604	4,579	-	122	31,316
Prior year		454	2,049	159	-	6,690	-	3,520	1,207	276	16,928	968	3,554	35,803
Change		3,692	(2,049)	(134)	11,221	(6,391)	964	3,708	(77)	1,329	(12,349)	(968)	(3,431)	(4,486)
Line Maintenance - PCB Expense	595.100	4,173	1,526	-	3,947	1,108	5,538	17	4,847	4,455	-	853	3,169	29,633
Prior year		422	5,068	620	3,442	1,519	2,611	1,472	3,296	4,634	446	3,878	-	27,408
Change		3,751	(3,542)	(620)	505	(411)	2,927	(1,455)	1,551	(179)	(446)	(3,025)	3,169	2,225
Maintenance St Light & Sig Systems	596.000	1,674	2,760	1,996	1,288	5,525	2,141	257	1,553	204	1,713	3,434	2,222	24,765
Prior year		4,456	1,500	1,427	3,052	2,299	2,048	1,361	2,483	1,979	1,379	2,357	1,824	26,167
Change		(2,783)	1,261	569	(1,765)	3,225	92	(1,104)	(930)	(1,775)	334	1,076	397	(1,402)
Maintenance of Meters	597.000	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance of Sec Lights	598.000	42,529	15,882	39,461	32,334	9,960	17,137	14,242	15,506	17,151	15,448	20,319	21,295	261,262
Prior year		37,333	28,443	17,158	17,390	14,965	22,523	19,980	16,596	17,871	18,128	20,896	27,348	258,630
Change		5,196	(12,562)	22,303	14,944	(5,005)	(5,386)	(5,738)	(1,090)	(721)	(2,680)	(578)	(6,053)	2,632
TOTAL MAINTENANCE	****	315,619	210,242	260,302	272,688	208,054	267,200	286,947	269,623	242,633	228,110	312,696	226,920	3,101,033
		265,901	200,131	209,459	223,235	235,045	242,599	283,214	252,138	229,889	304,873	197,835	112,726	2,757,046
		49,717	10,111	50,842	49,453	(26,991)	24,601	3,733	17,485	12,744	(76,763)	114,861	114,195	343,987
Customer Accts Expense-Supervision	901.000	10,538	8,687	8,795	7,158	6,005	7,798	4,805	6,776	6,160	5,720	5,954	8,875	87,270
Prior year		5,507	7,989	6,224	7,514	5,743	6,078	7,752	5,911	7,228	6,248	6,141	6,165	78,499
Change		5,032	698	2,571	(356)	262	1,721	(2,947)	865	(1,069)	(528)	(187)	2,710	8,771
Meter Reading Expenses	902.000	18,096	7,491	8,878	7,055	8,095	8,225	9,658	13,771	13,050	10,714	14,104	16,617	135,755
Prior year		21,096	13,196	11,081	14,072	11,308	8,235	10,518	9,828	14,472	6,618	9,630	14,082	144,115
Change		(3,000)	(5,704)	(2,203)	(7,017)	(3,212)	(10)	(860)	3,943	(1,422)	4,096	4,475	2,555	(8,360)
Special Meter Reading Expenses	902.100	-	5,262	1,564	7,889	10,242	7,011	7,203	7,109	9,068	9,163	9,586	158	74,255
Prior year		-	4,642	4,305	2,153	(1,610)	3,734	9,727	6,463	4,406	11,098	8,280	3,177	56,374
Change		-	620	(2,740)	5,736	11,852	3,276	(2,524)	646	4,662	(1,935)	1,306	(3,020)	17,881
Customer Records & Collections Exp	903.000	29,385	22,819	23,672	25,398	23,046	16,323	18,363	18,877	14,685	15,749	18,392	38,855	265,563
Prior year		19,671	26,527	21,633	30,759	27,373	27,526	28,613	25,024	28,422	26,883	26,229	13,047	301,708
Change		9,714	(3,708)	2,038	(5,362)	(4,327)	(11,204)	(10,250)	(6,148)	(13,737)	(11,133)	(7,837)	25,808	(36,145)

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Account Title	Acct. #	December 1st Month	January 2nd Month	February 3rd Month	March 4th Month	April 5th Month	May 6th Month	June 7th Month	July 8th Month	August 9th Month	September 10th Month	October 11th Month	November 12th Month	TOTAL
Coll Expenses Overages & Shortages	903.100	(1)	(20)	(71)	57	18	(19)	9	(3)	20	(6)	(23)	(1)	(40)
Prior year		4	-	(40)	209	15	37	(28)	11	1	20	60	(0)	288
Change		(5)	(20)	(31)	(152)	3	(56)	38	(14)	19	(26)	(83)	(1)	(328)
Account Setup & Maintenance Office	903.200	783	1,039	61,089	858	23,783	27,598	27,074	25,644	22,311	23,382	22,096	24,004	259,661
Prior year		661	523	472	971	24,042	20,539	19,491	24,963	18,553	27,200	22,311	(194,060)	(34,332)
Change		122	516	60,617	(114)	(259)	7,059	7,583	681	3,758	(3,818)	(215)	218,064	293,993
Sign-up New Members	903.201	7,840	6,902	(6,902)	6,950	3,800	(3,592)	759	(372)	(621)	(451)	506	1,294	16,114
Prior year		7,177	5,465	6,506	6,542	(843)	(141)	1,541	(1,426)	1,596	(1,174)	(52)	61,698	86,889
Change		663	1,437	(13,408)	409	4,643	(3,451)	(782)	1,054	(2,216)	723	558	(60,404)	(70,775)
Disconnect (By Request)	903.202	3,365	2,632	(2,632)	2,729	1,108	(1,098)	8	(244)	(9)	(174)	496	199	6,380
Prior year		3,064	2,253	2,823	3,063	(257)	(226)	801	(927)	975	(567)	(47)	28,052	39,008
Change		301	380	(5,455)	(334)	1,365	(872)	(794)	684	(984)	393	543	(27,853)	(32,627)
Misc Account Changes	903.203	1,541	1,550	(1,550)	1,609	(227)	82	245	(243)	237	(399)	1,166	60	4,071
Prior year		1,794	1,511	1,344	1,216	(318)	(63)	231	(308)	1,741	(866)	(276)	12,933	18,938
Change		(252)	39	(2,894)	393	92	144	14	65	(1,503)	466	1,442	(12,873)	(14,867)
Set-up Accounts for Bank Draft	903.204	488	402	(402)	269	(456)	661	(200)	17	288	(115)	(46)	59	965
Prior year		512	361	397	411	(26)	(3)	85	(22)	(7)	(43)	120	4,220	6,004
Change		(24)	40	(798)	(142)	(430)	663	(285)	40	296	(72)	(166)	(4,161)	(5,039)
Process M/S Fees & Deposits	903.205	749	709	(709)	638	(84)	64	(1)	0	61	(137)	60	363	1,715
Prior year		569	396	472	477	(88)	116	95	(237)	222	(67)	47	4,939	6,941
Change		180	313	(1,181)	161	4	(53)	(95)	237	(161)	(70)	14	(4,575)	(5,227)
Process Levelized Billing	903.206	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		418	588	445	833	(210)	(291)	43	(154)	182	(197)	(14)	4,044	5,685
Change		(418)	(588)	(445)	(833)	210	291	(43)	154	(182)	197	14	(4,044)	(5,685)
Process Disconnects/Final Bills	903.207	-	277	(277)	227	(92)	77	21	(115)	(118)	-	-	-	-
Prior year		122	198	161	112	(71)	(41)	-	-	-	-	-	512	994
Change		(122)	78	(438)	115	(21)	118	21	(115)	(118)	-	-	(512)	(994)
Apply Miscellaneous Charges	903.208	72	77	(77)	128	37	(76)	(22)	1	(15)	10	6	12	153
Prior year		82	68	81	80	(14)	(3)	12	(14)	16	26	(12)	733	1,054
Change		(10)	9	(157)	49	51	(73)	(34)	15	(32)	(16)	18	(721)	(901)
Filing/Scanning	903.209	2,415	3,352	(3,352)	2,396	1,135	2,549	(1,094)	(2,388)	(382)	150	266	2,674	7,720
Prior year		2,244	1,679	1,568	2,101	(456)	28	611	(780)	841	(324)	(62)	19,343	26,793
Change		171	1,674	(4,921)	295	1,591	2,522	(1,705)	(1,608)	(1,223)	474	328	(16,669)	(19,073)
Other Account Maintenance	903.210	10,139	9,896	(9,896)	8,211	(1,228)	978	(988)	129	1,631	(170)	(545)	4,192	22,349
Prior year		8,875	8,350	7,947	8,416	(1,250)	(676)	2,500	(2,777)	3,496	(1,774)	(69)	77,939	110,977
Change		1,264	1,546	(17,843)	(204)	22	1,654	(3,489)	2,905	(1,865)	1,604	(475)	(73,747)	(88,628)
Billing	903.300	266	207	16,415	165	6,547	6,059	7,958	7,087	6,208	6,333	6,464	7,705	71,414
Prior year		199	207	148	199	6,718	6,505	6,305	8,095	5,700	8,546	6,189	(60,490)	(11,680)
Change		67	1	16,267	(34)	(172)	(446)	1,653	(1,008)	508	(2,213)	275	88,195	83,094
Enter Meter Readings	903.301	2,760	2,724	(2,724)	2,379	(254)	61	(253)	(187)	19	(251)	211	742	5,229
Prior year		2,184	2,485	1,351	1,375	493	380	650	(821)	1,664	(1,775)	(7)	21,770	29,749
Change		576	239	(4,075)	1,004	(747)	(319)	(902)	634	(1,645)	1,524	218	(21,028)	(24,521)
Adjust Amounts Billed	903.302	204	-	-	63	35	(80)	(18)	-	-	-	-	-	204
Prior year		-	-	-	191	(80)	(74)	190	(116)	41	(113)	(39)	1,070	1,070
Change		204	-	-	(128)	115	(6)	(208)	116	(41)	113	39	(1,070)	(866)

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Respond to Bill Inquiry Letter/Phone	903.303	4,156	3,441	(3,441)	2,806	(247)	1,322	(907)	(12)	(77)	308	487	(135)	7,700
Prior year		4,712	4,158	4,208	4,337	(518)	(433)	1,090	(1,420)	1,159	(512)	(90)	38,578	55,270
Change		(556)	(717)	(7,649)	(1,531)	271	1,755	(1,997)	1,408	(1,236)	820	576	(38,713)	(47,570)
Perform Monthly Billing	903.304	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
Other	903.305	426	563	(563)	1,164	(65)	673	239	(634)	172	82	459	(238)	2,278
Prior year		339	545	906	669	(117)	(96)	(101)	(65)	(3)	54	236	4,726	7,094
Change		87	18	(1,469)	495	51	770	340	(569)	175	28	224	(4,964)	(4,815)
Bill Preparation and Handling	903.400	273	10	175	63	41	6	-	-	-	-	-	-	569
Prior year		-	-	-	48	56	89	131	69	3,001	37	12	24	3,466
Change		273	10	175	15	(14)	(83)	(131)	(69)	(3,001)	(37)	(12)	(24)	(2,898)
Printing	903.401	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
Mailing Electric Billing Statements	903.402	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
Other	903.403	28	129	(129)	-	-	-	-	-	-	-	-	-	28
Prior year		294	-	-	-	62	(62)	-	-	-	-	-	95	389
Change		(266)	129	(129)	-	(62)	62	-	-	-	-	-	(95)	(360)
Remittance Processing	903.500	-	-	71,805	-	29,814	22,708	31,068	32,955	39,642	32,217	35,668	33,192	329,069
Prior year		-	-	-	-	32,148	26,095	24,091	34,700	23,028	29,759	25,997	(255,215)	(59,398)
Change		-	-	71,805	-	(2,334)	(3,387)	6,976	(1,745)	16,614	2,458	9,671	288,407	388,467
Balancing Daily Receipts	903.501	9,273	8,704	(8,704)	7,570	(753)	1,180	31	3,746	(3,666)	(689)	917	(1,525)	16,084
Prior year		8,426	7,347	8,089	8,203	(1,411)	(604)	2,275	(2,496)	896	(1,076)	1,334	69,806	100,789
Change		847	1,357	(16,793)	(633)	659	1,784	(2,244)	6,242	(4,562)	387	(417)	(71,331)	(84,705)
Processing ACH Bank Draft File	903.502	72	126	(126)	202	(107)	(71)	78	(77)	37	26	1	3	164
Prior year		55	61	62	82	(26)	(38)	167	(132)	(18)	24	67	718	1,022
Change		17	64	(188)	120	(81)	(33)	(89)	55	55	2	(67)	(715)	(858)
Preparing Batches	903.503	5,023	4,728	(4,728)	4,049	(992)	707	(181)	427	(871)	491	239	949	9,843
Prior year		5,023	3,849	4,214	4,658	(953)	(312)	1,252	(1,515)	1,188	(324)	(190)	39,112	56,001
Change		1	878	(8,941)	(608)	(39)	1,019	(1,432)	1,942	(2,059)	815	429	(38,163)	(46,159)
Entering Payments	903.504	5,060	3,508	(3,508)	3,430	(430)	861	18	2,982	(2,698)	220	(837)	(1,196)	7,409
Prior year		4,694	3,895	4,145	4,399	(720)	(549)	1,484	(1,474)	808	(344)	150	38,134	54,620
Change		366	(387)	(7,652)	(969)	290	1,410	(1,466)	4,456	(3,506)	564	(988)	(39,330)	(47,211)
Bank/Mail Runs	903.505	1,162	1,111	(1,111)	1,145	26	(257)	159	71	(171)	16	157	140	2,446
Prior year		1,425	1,029	984	1,348	(457)	(51)	641	(629)	272	(105)	(160)	10,339	14,637
Change		(264)	82	(2,095)	(203)	482	(206)	(482)	700	(444)	121	317	(10,199)	(12,191)
Taking Payments	903.506	14,054	11,984	(11,984)	12,746	(4,329)	5,497	1,673	(1,053)	507	2,530	(2,200)	(5,284)	24,141
Prior year		14,304	11,269	12,519	12,388	(2,307)	(371)	4,530	(5,011)	3,312	(1,860)	652	113,927	163,351
Change		(250)	715	(24,502)	358	(2,023)	5,868	(2,857)	3,959	(2,805)	4,390	(2,853)	(119,212)	(139,210)
Other	903.507	1,159	903	(903)	672	(520)	442	108	590	(563)	856	(751)	(396)	1,597
Prior year		1,223	958	978	1,071	(178)	(79)	260	(415)	273	(78)	8	8,962	12,983
Change		(65)	(55)	(1,881)	(399)	(342)	520	(152)	1,005	(835)	935	(759)	(9,358)	(11,386)

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Account Title	Acct. #	December 1st Month	January 2nd Month	February 3rd Month	March 4th Month	April 5th Month	May 6th Month	June 7th Month	July 8th Month	August 9th Month	September 10th Month	October 11th Month	November 12th Month	TOTAL
Collections (Active Accounts)	903.600	-	-	10,745	-	4,183	6,949	4,587	4,458	4,264	4,081	3,330	4,425	47,022
Prior year		-	-	-	-	5,448	3,598	3,701	4,932	2,824	3,665	3,246	(36,622)	(9,208)
Change		-	-	10,745	-	(1,266)	3,351	886	(474)	1,440	416	84	41,047	56,230
Preparing and sending Late Notices	903.601	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
Communicaion on Past Due Balances	903.602	1,577	1,741	(1,741)	1,547	(90)	67	(187)	132	39	(527)	209	134	2,902
Prior year		1,335	1,188	1,133	1,413	(454)	(37)	341	(460)	584	(376)	264	11,267	16,199
Change		242	553	(2,874)	134	364	104	(529)	591	(545)	(151)	(55)	(11,133)	(13,297)
Extinguish Past Due Balances	903.603	1,839	1,277	(1,277)	1,555	2,816	(2,893)	28	8	10	(293)	548	145	3,764
Prior year		2,256	1,591	1,701	2,037	(630)	183	239	(961)	247	46	(109)	14,103	20,702
Change		(417)	(314)	(2,977)	(482)	3,446	(3,075)	(211)	970	(237)	(339)	657	(13,957)	(16,938)
Processing Return Checks	903.604	345	314	(314)	290	9	11	9	(22)	(10)	(15)	56	15	690
Prior year		1,465	296	333	352	(58)	(15)	65	(59)	63	(72)	12	3,059	5,441
Change		(1,120)	18	(647)	(62)	67	26	(56)	38	(72)	57	43	(3,044)	(4,752)
Review for Tamper/Possible Theft	903.605	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
Field Collection/Disconnect Non-Pay	903.606	905	1,090	(1,090)	790	31	453	(147)	(424)	58	84	143	81	1,972
Prior year		780	1,138	822	909	(111)	(52)	225	(103)	(113)	(17)	103	8,037	11,618
Change		125	(48)	(1,912)	(119)	141	504	(373)	(322)	172	101	41	(7,956)	(9,646)
Other	903.607	-	225	(225)	-	-	-	168	113	(281)	-	140	45	185
Prior year		538	377	630	738	(598)	25	360	(524)	61	(1)	(61)	2,732	4,277
Change		(538)	(152)	(855)	(738)	598	(25)	(192)	637	(342)	1	200	(2,687)	(4,092)
Collections (Inactive Accounts)	903.700	-	-	2,279	-	1,502	3,495	1,597	1,423	1,185	1,508	1,460	1,364	15,812
Prior year		-	-	-	-	1,311	891	864	1,140	615	869	838	(8,379)	(1,851)
Change		-	-	2,279	-	192	2,604	733	283	569	638	622	9,742	17,663
Search for Former Members	903.701	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
Maintain/Contact Transunion	903.702	120	95	(95)	-	74	(29)	250	(181)	(24)	24	67	(8)	293
Prior year		345	-	-	77	(31)	41	24	65	(4)	(113)	82	843	1,327
Change		(225)	95	(95)	(77)	105	(70)	226	(245)	(20)	137	(15)	(851)	(1,034)
Prepare Final Notice Letters	903.703	120	226	(226)	-	74	(29)	163	(69)	(78)	8	59	136	383
Prior year		340	86	-	77	(31)	31	88	(49)	(58)	(0)	16	761	1,261
Change		(220)	140	(226)	(77)	105	(60)	74	(20)	(21)	9	43	(625)	(878)
Preparation of CPC Letters	903.704	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance Inactive/Delinquent Accts	903.705	460	340	(340)	318	(8)	47	(25)	(54)	(33)	36	(2)	98	838
Prior year		417	265	285	314	(71)	19	119	(125)	97	(39)	(7)	2,944	4,220
Change		42	75	(625)	4	63	28	(144)	71	(129)	74	5	(2,845)	(3,382)
Other	903.706	184	344	(344)	1,184	1,853	(1,887)	(562)	66	458	(116)	(220)	177	1,137
Prior year		144	545	670	843	(286)	(118)	44	(414)	219	121	(288)	4,465	5,944
Change		40	(201)	(1,014)	341	2,140	(1,769)	(606)	480	239	(237)	68	(4,288)	(4,807)

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Account Title	Acct. #	December 1st Month	January 2nd Month	February 3rd Month	March 4th Month	April 5th Month	May 6th Month	June 7th Month	July 8th Month	August 9th Month	September 10th Month	October 11th Month	November 12th Month	TOTAL
Un-Collectible Accounts	904.000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	-	10,000
Prior year		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
Change		-	-	-	-	-	-	-	-	-	-	(1,000)	(1,000)	(2,000)
TOTAL CONSUMER ACCOUNTS	****	135,875	115,862	136,982	114,711	115,393	112,871	112,696	121,304	111,492	111,366	118,619	137,932	1,445,103
		123,294	116,031	109,597	125,653	101,536	100,814	132,029	98,763	129,000	110,397	111,541	92,571	1,351,228
		12,581	(170)	27,384	(10,942)	13,857	12,057	(19,333)	22,540	(17,508)	969	7,078	45,361	93,875
Misc Customer Accts Expense	905.000	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
Supervision	907.000	1,261	1,113	1,295	894	833	1,105	844	927	1,139	875	1,114	1,154	12,553
Prior year		2,266	1,707	1,653	2,015	1,626	1,609	1,611	745	834	848	960	823	16,696
Change		(1,005)	(594)	(358)	(1,121)	(792)	(504)	(767)	182	305	27	154	331	(4,143)
Customer Assistance Expense	908.000	14,670	8,940	9,598	7,953	7,774	8,522	8,573	9,868	9,839	8,765	(3,555)	11,516	9,669
Prior year		(4,579)	8,507	7,650	9,037	7,537	7,606	9,719	6,960	(2,394)	8,004	7,896	7,121	73,064
Change		19,248	333	1,947	(1,084)	238	916	(1,146)	2,908	12,233	761	(11,451)	4,395	(63,395)
Information & Instruct Adv Exp	909.000	7,666	7,074	7,367	8,205	6,361	6,731	6,845	10,240	7,934	7,030	117	8,480	84,050
Prior year		(4,221)	5,989	9,378	7,276	9,696	7,298	7,422	7,485	408	12,255	8,531	6,700	78,216
Change		11,887	1,085	(2,011)	929	(3,335)	(567)	(577)	2,755	7,526	(5,225)	(8,414)	1,780	5,834
Misc Customer Serv & Inform Exp	910.000	8,689	7,408	8,895	7,061	6,648	7,150	7,581	9,745	9,149	8,248	(4,477)	9,897	85,994
Prior year		(4,450)	9,826	7,527	9,796	7,612	7,969	10,273	7,334	(632)	8,054	8,162	6,014	77,484
Change		13,139	(2,418)	1,368	(2,735)	(965)	(818)	(2,692)	2,411	9,782	194	(12,639)	3,882	8,509
TOTAL CUSTOMER SERVICE AND INF	****	32,286	24,435	27,155	24,113	21,616	23,507	23,842	30,781	28,061	24,917	(6,801)	31,046	284,957
		(10,983)	26,029	26,208	28,124	26,471	24,481	29,024	22,525	(1,784)	29,160	25,550	20,657	245,460
		43,269	(1,594)	947	(4,010)	(4,855)	(974)	(5,182)	8,256	29,845	(4,243)	(32,351)	10,389	39,497
Demo & Selling Expense	912.000	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Expense - Advertising	913.000	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
Rev From Mdse Jobbing & Contr Work	914.000	(17)	(26)	(7)	(10)	(36)	(253)	1,397	(274)	490	(160)	(30)	(10)	1,065
Prior year		(4)	(8)	536	(11)	(10)	(303)	(281)	50	(232)	(26)	(13)	(78)	(380)
Change		(13)	(19)	(543)	1	(26)	50	1,678	(323)	722	(133)	(17)	68	1,445
Revenue - Meter Bases	914.100	1,588	(303)	(1,191)	(376)	(384)	1,448	(275)	636	496	(209)	(413)	(281)	736
Prior year		(256)	(210)	(221)	(941)	227	2,024	(561)	(348)	(622)	(65)	518	749	294
Change		1,844	(93)	(970)	564	(611)	(576)	286	985	1,118	(145)	(931)	(1,030)	442
Cost & Exp of Mdse Jobbing & Contr	915.000	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
Costs - Meter Bases	915.100	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL SALES	****	1,572	(329)	(1,198)	(386)	(420)	1,194	1,122	363	986	(369)	(442)	(291)	1,800
		(260)	(218)	315	(951)	216	1,721	(842)	(299)	(854)	(91)	505	671	(87)
		1,831	(111)	(1,512)	565	(637)	(527)	1,964	661	1,840	(278)	(947)	(962)	1,887

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Administrative & General Salaries	920.000	67,198	44,103	50,495	38,464	42,300	41,694	42,488	40,584	40,399	37,246	40,087	47,167	532,223
Prior year		55,972	43,556	37,564	48,965	36,045	34,396	45,674	31,605	40,976	38,254	38,563	39,062	490,635
Change		11,226	546	12,931	(10,502)	6,255	7,298	(3,186)	8,978	(577)	(1,008)	1,523	8,106	41,589
Capital Credits	920.200	-	-	3,194	-	1,667	1,681	1,768	1,696	1,638	1,605	1,408	1,607	16,265
Prior year		-	-	-	-	1,524	1,537	2,215	1,911	1,370	1,184	1,350	(13,867)	(2,776)
Change		-	-	3,194	-	144	144	(447)	(215)	268	421	58	15,475	19,041
Allocation of Capital Credits	920.201	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
Preparation of Estate Refunds	920.202	1,390	1,436	(1,436)	1,534	(349)	511	(82)	(65)	(5)	(200)	196	218	3,148
Prior year		1,207	1,278	1,295	1,403	(1,007)	258	909	(253)	(203)	180	(235)	11,397	16,230
Change		183	157	(2,730)	131	659	253	(991)	187	198	(380)	431	(11,179)	(13,081)
Preparation of General Funds	920.203	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	26	33	41	(35)	(6)	-	-	-	-	-	105	165
Change		-	(26)	(33)	(41)	35	6	-	-	-	-	-	(105)	(165)
Preparation of Reports	920.204	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
Gen. Refund Inq. Returned Cap Cr.	920.205	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	23	(23)	-	-	-	-	23	23
Change		-	-	-	-	-	(23)	23	-	-	-	-	(23)	(23)
Other	920.206	72	77	(77)	133	363	(425)	10	7	(28)	3	4	12	151
Prior year		230	68	76	80	1,056	403	(1,190)	(289)	16	(13)	4	3,510	3,952
Change		(158)	9	(153)	53	(693)	(827)	1,200	296	(44)	16	0	(3,498)	(3,801)
Administrative	920.300	-	-	12,078	-	8,939	10,994	7,359	20,283	9,628	16,189	10,298	9,133	104,900
Prior year		-	-	-	-	13,581	10,125	5,552	10,793	6,746	14,149	10,881	(82,936)	(11,108)
Change		-	-	12,078	-	(4,642)	869	1,807	9,490	2,882	2,041	(584)	92,069	116,008
Purchasing, verify, code Invoices	920.301	273	72	(72)	-	69	(69)	23	6	(29)	-	72	45	391
Prior year		-	-	-	85	(85)	23	19	(42)	-	-	14	285	299
Change		273	72	(72)	(85)	154	(92)	3	49	(29)	-	58	(240)	92
Time Sheets	920.302	1,329	1,181	(1,181)	1,055	28	44	12	120	(134)	(12)	(34)	(32)	2,374
Prior year		1,381	1,125	1,365	1,244	(233)	(82)	326	(390)	411	(226)	(15)	11,166	16,093
Change		(51)	56	(2,545)	(189)	260	105	(314)	510	(546)	214	(19)	(11,198)	(13,718)
Teaching	920.303	254	-	-	-	-	-	-	-	-	-	396	(332)	318
Prior year		1,043	125	-	-	-	-	-	-	-	-	59	803	2,029
Change		(789)	(125)	-	-	-	-	-	-	-	-	337	(1,135)	(1,711)
Meeting	920.304	4,618	1,248	(1,248)	5,866	1,401	(3,650)	12,869	(10,615)	7,232	(5,799)	(2,183)	(78)	9,660
Prior year		7,266	388	1,649	8,772	(1,729)	(4,705)	4,004	(2,820)	6,415	(2,629)	(375)	52,204	68,441
Change		(2,647)	860	(2,898)	(2,906)	3,130	1,055	8,865	(7,796)	817	(3,171)	(1,808)	(52,283)	(58,781)
Planning	920.305	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
Daily General AS400 Tasks	920.306	537	452	(452)	419	14	22	9	233	(256)	(35)	13	(30)	926
Prior year		422	452	487	518	(92)	(15)	124	(197)	155	(91)	31	4,425	6,218
Change		114	-	(938)	(98)	106	37	(115)	430	(411)	56	(18)	(4,455)	(5,292)

Meade County Rural Electric
Case No. 2013-00033
Response to Commission Staff's Second Request for Information

Account Title	Acct. #	December 1st Month	January 2nd Month	February 3rd Month	March 4th Month	April 5th Month	May 6th Month	June 7th Month	July 8th Month	August 9th Month	September 10th Month	October 11th Month	November 12th Month	TOTAL
Other	920.307	1,816	1,968	(1,968)	1,599	543	19	12	(400)	(252)	(45)	571	249	4,112
Prior year		2,856	2,883	2,635	2,964	(1,318)	185	768	(599)	421	(321)	(122)	22,331	32,683
Change		(1,039)	(915)	(4,603)	(1,365)	1,861	(167)	(756)	199	(673)	276	693	(22,083)	(28,571)
Human Resources	920.400	-	-	6,562	-	2,151	1,861	2,455	3,002	2,078	2,265	2,555	2,953	25,882
Prior year		-	-	-	-	2,161	1,426	1,631	2,369	1,688	2,155	2,199	(18,124)	(4,496)
Change		-	-	6,562	-	(11)	435	824	633	390	111	356	21,077	30,378
Benefit Administration	920.401	1,798	1,275	(1,275)	1,070	(112)	133	433	(525)	97	(14)	373	(52)	3,199
Prior year		1,139	1,305	1,008	990	(271)	110	302	(281)	225	16	13	10,014	14,570
Change		659	(31)	(2,283)	80	159	22	131	(244)	(128)	(30)	360	(10,067)	(11,371)
Recruit, Interview, Orientation	920.402	-	178	(178)	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	178	(178)	-	-	-	-	-	-	-	-	-	-
Policy Development, Job Desc., Etc.	920.403	-	43	(43)	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	43	(43)	-	-	-	-	-	-	-	-	-	-
Other	920.404	1,101	1,575	(1,575)	1,081	(177)	461	114	(400)	91	304	25	(578)	2,023
Prior year		1,317	1,249	933	1,172	(464)	94	436	(400)	242	29	156	10,240	15,004
Change		(216)	326	(2,508)	(91)	287	367	(322)	0	(151)	275	(131)	(10,818)	(12,981)
Reception/Cashier Areas	920.500	-	-	32,048	-	12,438	11,339	14,328	14,965	14,442	14,729	13,821	16,014	144,125
Prior year		521	507	726	424	14,340	11,855	11,211	14,279	9,121	13,433	10,945	(109,212)	(21,851)
Change		(521)	(507)	31,322	(424)	(1,902)	(516)	3,117	686	5,322	1,297	2,876	125,226	165,976
Answering/Transferring Calls	920.501	4,457	3,867	(3,867)	4,018	(1,059)	1,023	320	116	576	(826)	974	(589)	9,010
Prior year		5,436	4,852	4,658	4,062	(633)	(243)	857	(972)	1,088	(646)	305	38,659	57,423
Change		(979)	(985)	(8,525)	(45)	(425)	1,266	(537)	1,088	(511)	(180)	669	(39,248)	(48,413)
Taking Calls	920.502	6,925	6,800	(6,800)	5,934	(40)	1,374	663	(631)	(505)	(192)	874	2,053	16,455
Prior year		6,260	4,755	4,857	6,727	(984)	(612)	1,950	(2,440)	2,329	(1,479)	390	56,357	78,112
Change		665	2,045	(11,657)	(793)	943	1,985	(1,287)	1,809	(2,834)	1,286	484	(54,304)	(61,657)
Directing Visitors/Customers	920.503	1,402	1,350	(1,350)	1,516	230	37	(58)	(207)	242	(143)	448	265	3,731
Prior year		1,232	1,265	1,486	1,466	(253)	63	240	(813)	689	(248)	(63)	12,446	17,510
Change		170	85	(2,836)	51	483	(26)	(298)	605	(447)	105	511	(12,181)	(13,779)
Other	920.504	789	1,455	(1,455)	970	(230)	556	(288)	200	(26)	254	(103)	(246)	1,874
Prior year		1,220	914	1,241	2,085	(615)	148	21	(933)	207	(115)	169	12,191	16,532
Change		(431)	541	(2,696)	(1,115)	385	408	(309)	1,133	(233)	368	(272)	(12,437)	(14,658)
Office Supplies and Expenses	921.000	21,382	20,038	18,672	10,828	10,173	9,669	10,216	11,325	8,834	9,192	12,078	9,268	151,674
Prior year		15,807	10,645	11,063	12,776	9,352	13,220	10,807	10,650	10,582	13,625	11,216	11,473	141,215
Change		5,575	9,393	7,609	(1,948)	821	(3,551)	(591)	675	(1,748)	(4,433)	862	(2,205)	10,459
A & G EXPENSES OTHER THAN SALAF	921.100	1,975	911	867	2,908	2,637	1,188	5,358	1,928	1,628	2,486	3,812	1,719	27,416
Prior year		388	978	913	2,000	1,740	543	3,204	2,469	4,134	326	1,602	727	19,026
Change		1,587	(67)	(46)	908	897	645	2,153	(542)	(2,506)	2,160	2,210	992	8,390
A & G NON REGULATORY EXPENSE	921.120	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
Outside Services Employed	923.000	2,925	6,007	1,760	3,366	1,410	1,640	3,491	1,410	2,397	3,899	5,341	1,410	35,056
Prior year		6,228	1,564	1,453	1,580	3,498	2,561	2,600	2,133	1,369	1,410	1,456	1,369	27,221
Change		(3,303)	4,443	307	1,787	(2,088)	(921)	891	(723)	1,028	2,489	3,884	41	7,835

Meade County Rural Electric
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Account Title	Acct. #	December 1st Month	January 2nd Month	February 3rd Month	March 4th Month	April 5th Month	May 6th Month	June 7th Month	July 8th Month	August 9th Month	September 10th Month	October 11th Month	November 12th Month	TOTAL
Outside Services Bankruptcy Costs	923.100	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
Injuries and Damages	925.000	-	(8,456)	-	-	-	851	(1,804)	862	(177)	-	-	1,618	(7,106)
Prior year		39	-	-	375	165	-	915	8,456	(205)	-	-	-	9,745
Change		(39)	(8,456)	-	(375)	(165)	851	(2,719)	(7,594)	28	-	-	1,618	(16,851)
Employee Pensions and Benefits	926.000	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Pensions and Benefits	926.100	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year		-	-	-	-	-	-	-	-	-	-	-	-	-
Change		-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Commission Expense	928.000	190	58	-	1,215	-	-	-	-	-	760	-	-	2,223
Prior year		47,529	1,630	1,666	1,810	1,365	2,124	828	22	106	18	-	3	57,100
Change		(47,339)	(1,572)	(1,666)	(595)	(1,365)	(2,124)	(828)	(22)	(106)	742	-	(3)	(54,877)
Duplicate Charges Credit - Own Use	929.000	(4,494)	(4,957)	(3,553)	(3,273)	(1,923)	(2,143)	(2,153)	(2,864)	(2,753)	(2,734)	(2,240)	(3,241)	(36,329)
Prior year		(5,734)	(5,658)	(5,737)	(4,342)	(4,052)	(3,595)	(3,822)	(3,911)	(2,548)	(2,783)	(2,582)	(3,169)	(47,933)
Change		1,239	701	2,184	1,068	2,128	1,451	1,670	1,047	(206)	49	342	(72)	11,604
Misc General Expense Magazine	930.100	10,418	10,413	-	20,814	10,488	10,479	14,115	10,492	10,486	10,496	10,499	10,498	129,197
Prior year		10,219	10,440	10,432	10,425	10,434	10,413	14,057	10,421	10,411	10,420	10,425	10,421	128,518
Change		199	(27)	(10,432)	10,389	54	66	58	72	75	75	74	77	679
Misc General Expense	930.200	17,497	15,123	15,737	15,495	14,501	17,911	19,261	18,073	17,081	16,154	13,796	19,734	200,365
Prior year		12,530	15,233	17,855	15,917	14,639	13,756	19,450	13,896	15,087	14,419	14,272	11,243	178,298
Change		4,967	(109)	(2,118)	(422)	(138)	4,155	(189)	4,176	1,994	1,735	(476)	8,491	22,067
Misc General Expense - non regulatory	930.210	449	-	80	159	48	115	250	72	42	345	155	169	169
Prior year		556	50	161	98	231	2,025	473	585	225	5,746	469	148	148
Change		(107)	(50)	(81)	61	(184)	(1,910)	(223)	(513)	(183)	(5,401)	(314)	21	-
Misc Gen Exp-Directors Fee Expense	930.300	12,015	7,680	7,628	12,638	6,429	6,676	11,602	6,327	6,421	8,187	7,014	11,729	104,348
Prior year		9,693	9,110	7,977	14,322	6,371	6,691	11,542	7,240	8,326	7,935	9,644	10,535	109,385
Change		2,323	(1,430)	(349)	(1,684)	59	(15)	61	(913)	(1,905)	253	(2,630)	1,194	(5,037)
Misc Gen Expense - Annual Meeting	930.400	3,074	(1,185)	-	-	818	59	13,717	6,900	-	-	-	-	23,383
Prior year		-	-	-	-	818	48	19,338	1,289	945	-	-	-	22,438
Change		3,074	(1,185)	-	-	-	11	(5,621)	5,611	(945)	-	-	-	945
Misc Gen Expense - Advertising	930.500	90	-	68	105	-	-	-	-	-	-	-	94	356
Prior year		98	-	-	-	-	40,641	(40,641)	-	-	-	-	-	98
Change		(8)	-	68	105	-	(40,641)	40,641	-	-	-	-	94	258
Maintenance of General Property	935.000	27,390	9,620	8,051	6,831	25,479	22,710	16,186	7,311	6,348	8,355	6,365	8,210	152,856
Prior year		11,861	9,769	5,605	10,050	8,322	(33,746)	49,360	7,168	7,357	6,321	7,218	9,637	98,922
Change		15,529	(149)	2,446	(3,219)	17,158	56,456	(33,174)	143	(1,009)	2,034	(854)	(1,428)	53,934
TOTAL ADMINISTRATIVE & GENERAL ****		186,872	122,330	130,711	134,745	138,236	136,758	172,673	130,205	125,495	122,468	126,613	138,985	1,666,092
		196,716	118,511	111,403	146,007	113,871	109,687	163,137	110,948	127,685	121,065	117,991	113,466	1,550,487
		(9,844)	3,819	19,308	(11,262)	24,365	27,071	9,536	19,257	(2,190)	1,403	8,622	25,519	115,605
Net Margins		577,458	556,645	277,065	(176,763)	15,235	(94,173)	25,944	311,841	366,837	62,489	(229,490)	81,154	1,764,242
Prior year		292,385	605,449	157,991	61,001	115,144	(80,486)	81,985	293,652	414,925	(222,095)	31,167	275,209	2,026,328
Change		285,072	(48,804)	119,073	(237,765)	(99,909)	(13,687)	(56,041)	18,189	(58,088)	284,584	(260,657)	(194,055)	(262,086)

Meade County Rural Electric
Case No. 2013-00033
Response to Commission Staff's Second Request for Information

Account Title	Acct. #	December 1st Month	January 2nd Month	February 3rd Month	March 4th Month	April 5th Month	May 6th Month	June 7th Month	July 8th Month	August 9th Month	September 10th Month	October 11th Month	November 12th Month	TOTAL
per Form 7 difference		(577,458)	(556,645)	(277,065)	176,763	(15,235)	94,173	(25,944)	(311,841)	(356,837)	(62,489)	229,490	(81,154)	(1,764,242)
Prior year Form 7 difference		(292,385)	(605,449)	(157,991)	(61,001)	(115,144)	80,486	(81,985)	(293,652)	(414,925)	222,095	(31,167)	(275,209)	(2,026,328)

Meade County Rural Electric

Case No. 2013-00033

Commission Staff's Second Request for Information

Item 26. Refer to Exhibit 1 of the application.

a. Provide a copy of or detailed description of Meade County's Wage and Salary Plan.

Response: See pages 9 through 14 of this exhibit which outlines our latest Wage and Salary Plan Study. Salary grades since the date of this study have been increased across the board.

b. Provide a complete and detailed description of the Performance Bonus Program.

Response: See pages 3 – 6 of this exhibit.

(1) When was the Performance Bonus Program established?

Response: The "Incentive Plan" was established in 2000.

(2) Provide the calculations for how the performance bonus amounts indicated on pages 3 through 5 of 11 were determined.

Response: See page 7 of this exhibit.

(3) On page 3 of 11, employee 116 is shown as receiving a performance bonus of \$4,334. Explain how this amount was determined and why it is significantly more than the other performance bonus amounts indicate.

Response: This employee received a bonus of \$2,000 which was paid out in December 2011 and was not part of the "Incentive Plan" described in item b above.

(4) Provide the date that the test-year performance bonuses were paid.

Response: Checks were dated January 25, 2012

(5) Provide the total dollar amount of performance bonuses paid for the years 2007 through 2011.

Response:	2007	\$112,332
	2008	101,806
	2009	000
	2010	105,251
	2011	<u>148,949</u>
	Total	\$468,338

(6) Are performance bonuses guaranteed to be granted and paid annually? If the response is no, explain Meade County's decision to include performance bonuses in the calculation of normalized wages.

Response: The criteria for the performance bonuses and the level of payments are established by the Board of Directors and communicated to the employees at the start of each year.

c. Describe the rationale and decision-making process that led to the decision to grant a 3-percent wage increase in 2012, when wage increases granted for 2010 and 2011 were 2 percent and no increase was granted for 2009.

Response: See response to item e below.

d. On page 1 of 11, Meade County states that employees are granted wage increase on November 1 of each year. Provide the date when employees begin getting paid at the new wage rates.

Response: Meade County is on a bi-weekly payroll cycle. Increases are put into effect with the first pay after November 1 of each year.

e. On page 1 of 11, Meade County shows the wage increase for 2012 is 3.0 percent. On pages 3 through 7 of 11, wage rates are shown for Nov. 30, 2012, indicating an increase of 2.0 percent. Explain why the rates do not reflect an increase of 3.0 percent.

Response: This is a typographical error. The wage increase for 2012 was 2.0 percent effective November 1, 2011. See revised exhibit, page 8 of this exhibit.

What is TEAM's goal?

- TEAM: Together Each Achieves More
- Create additional value for the cooperative through the increased efforts of employees
- Focus employees on the critical (controllable) business drivers of the co-op
- Support the TEAM approach of the cooperative

Who is Eligible?

- All active fulltime employees at the time of distribution (Feb., 2013)

- Employees hired January through September will receive pro-rated distributions based on date of hire.

- Employees hired October through December are not eligible

- Employees who have not performed at an acceptable “TEAM” level will not be eligible

- Employees on leave of absence

- Medical leave employees will receive a discounted TEAM incentive based on the number of weeks the employee was on medical leave, if the employee is out more than 2 weeks

- Personal and/or uncompensated leave ee’s will receive a discounted TEAM incentive based on the number of weeks the employee is on leave.

How does it work?

- Meet goals in three areas:
 - Controllable Costs
 - Member Satisfaction
 - Operation & Maintenance Goals (proposed change)
- Three levels of achievement possible
 - Level 1 (Threshold) pays \$1,000 per employee
 - Level 2 (Target) pays additional \$1,000 per ee
 - Level 3 (Stretch) pays additional \$1,000 per ee
- Total possible payout of \$3,000 if level 3 factors are met

2012 Incentive Plan Goals

	Threshold <u>Level 1</u>	Target <u>Level 2</u>	Stretch <u>Level 3</u>
Controllable Costs	\$ 333	\$ 667	\$ 1,000
Cost Goals	Bottom 150	Bottom 100	Bottom 50
Member Satisfaction	\$ 333	\$ 666	\$ 1,000
Satisfaction Goals ***	89.25	90.25	91.25
System Reliability	\$ 334	\$ 667	\$ 1,000
O&M Goals	16.5270	15.2135	13.9000
Total Payout	\$ 1,000	\$ 2,000	\$ 3,000

**** Member Satisfaction Goals - ACSI (survey results) 87 @ 75% = 65.25,
 New Member survey results 5 yr avg = 9.6 * 10 = 96 @ 25% = 24.0
 Total = 89.25

Ex 26
 pg 6 of 14

Incentive Calculation

▪ Controllable Cost – Level 2	\$ 667.00
▪ Member Satisfaction – Level 3	\$ 1,000.00
▪ System Reliability – Level 2	<u>667.00</u>
▪ Total Payout Per Employee	\$ 2,334.00

Meade County Rural Electric Cooperative
Case No. 2013-00033
November 30, 2012

EX 26
pg 8 of 14

Payroll Adjustment

To reflect the increase granted by the Board of Directors, the step increases granted and promotions during the year. To give recognition to employees terminated and employee hired during the test year. Overtime pay is calculated at 1-1/2 times regular pay rate for hours worked in excess of 8 hours per day.

Employees are granted wage rate increases on November 1 of each year, based on the Wage & Salary Plan. Additional increases are given to employees who are below the midpoint for their pay rates and job classifications. As part of the wage and salary plan, Meade County has established a "Performance Bonus Program" to reward employees based on certain preset parameters.

Meade County hires summer and part-time employees. These employees were normalized at the same rate and hours as the test year, as it is expected this will continue in future years.

Employees may accumulate up to 120 sick days to be paid upon retirement. They may also elect to be paid up to 5 days, or 40 hours, for unused vacation days. The Board has allowed this since it is determined to be more economical to pay accumulated sick days, and unused vacation, than to hire additional employees for the time off taken.

There are no union employees. Wage and salary increases are as follows:

	<u>Increase</u>
2012	2.00%
2011	2.00%
2010	2.00%
2009	0.00%
2008	3.00%

The amount of increase was allocated based on the actual test year.

Projected wages	\$4,473,506
Actual wages for test year	<u>4,434,882</u>
Adjustment	<u><u>\$38,624</u></u>

The allocation is on the following page:

Ex 26
pg 9 of 14



Cooperative Benefits & Financial Services, LLC

www.TeamCBFS.com

September 14, 2010

Mr. Burns Mercer
Meade County RECC
P.O. Box 489
Brandenburg, KY 40108

Dear Burns:

Pursuant to our earlier discussions I have updated the compensation plan for the 2011 plan year and have attached the results.

Internal Equity

Job evaluations remain consistent to our original configuration except for the addition of new and/or adjusted positions (presented in exhibit section). We generally recommend a comprehensive review of the compensation plan every 3-5 years. Considering the number of changes that have occurred perhaps next year might be a good time to review the internal values of all positions and take a fresh look at the competitive posture of the overall plan.

Job evaluations remain consistent with last year's update except with the insertion of the Supervisor of Accounting, Accountant Payroll and Accountant Accounts Payable positions. (See evaluation details in Exhibit section)

New/Modified Position Recommendation

GR.		KNOWLEDGE		SUPERVISION		RESPONSIBILITY		COMPLEXITY		CONTACTS		TOTAL
		DEG.	PTS.	DEG.	PTS.	DEG.	PTS.	DEG.	PTS.	DEG.	PTS.	PTS.
8	Accountant-Payroll	11	220	2	54	9	184	9	184	8	166	808
8	Accountant-Accounts Payable	11	220	2	54	9	184	9	184	8	166	808
12	Supervisor Accounting	14	274	8	138	14	274	14	274	11	220	1180

P.O. Box 1790, Marietta, GA 30061
Voice: • 509.720.8826 • Website <http://www.TeamCBFS.com>

Ex 26
 7/10/14

Compensation Model/Benchmark Positions

In order to maintain consistency in our view of external market value, all salary data came from the same source as the original compensation model (NRECA's National Compensation Survey) last updated in 2008.

Produced annually by NRECA, this survey provides information for approximately 80 positions from cooperative distribution systems located throughout the United States. It is the best source of electric cooperative data available. Over 800 systems contribute to this non-voluntary survey (values are used for calculating group benefit premiums), which reports actual incumbent salaries. Salary survey data is available on a national, regional and statewide level.

Per our discussion we shifted the competitive target of the modeling from the third quartile to the average of the NCS was used to reflect the competitive nature of MCRECC's recruiting environment (see shaded positions in following chart). Utilizing the national report provides a more stable market reference than regional or statewide values due to the larger number of respondents.

For the electrical engineering benchmark positions we continue to utilize the Economic Research Institute's Salary Assessor database for national average trends at 2 and 6 years of experience.

Salary data was indexed by a factor of 2% to account for market changes that have occurred since the NCS data was collected November, 2009.

Compensation Model Benchmark Positions

GR.	TOTAL PTS.	Job Code	2010 Nat'l Average	Nat'l Thrd Qtl	Region III Avg	Region III Thrd Qtl	KY State Avg	KY State Thrd Qtl	Model B ERI 2	Model Option Average	Index 2%
2		Janitor	Local rate							\$25,480	\$25,990
4		Resource Clerk	17x	\$39,686	\$34,216	\$39,936	\$35,547	\$40,872		\$32,989	\$33,649
5		Account Rep./Cashier	17g	\$38,958	\$34,216	\$38,790	\$33,717	\$37,960		\$34,320	\$35,006
5		Operations Clerk	20w	\$45,885	\$39,666	\$42,432	\$38,459	\$42,203		\$40,123	\$40,926
5		Account Rep./Applications	17t	\$42,474	\$36,816	\$40,706	\$37,710	\$41,454		\$38,002	\$38,762
6		Accounting Clerk	17n	\$48,755	\$42,058	\$45,136	\$43,035	\$46,800		\$44,450	\$45,339
7		Mapping Technician	16s	\$52,894	\$44,970	\$49,400	\$48,318	\$54,205		\$46,987	\$47,927
9		Journeyman Lineman	15n	\$64,438	\$56,118	\$59,966	\$56,035	\$59,030		\$59,010	\$60,190
10		Engineer I	2 yrs							\$64,816	\$66,112
10		Foreman	15e	\$71,531	\$63,336	\$66,498	\$62,566	\$67,558		\$66,206	\$67,531
12		Engineer II	6 yrs							\$77,103	\$78,645
14		Operations Superintendent	15a	\$86,072	\$74,990	\$82,114	\$77,251	\$81,483		\$78,752	\$80,327
15		VP Admin. & Office Svcs.	11e	\$101,672	\$89,948	\$100,109	\$89,678	\$100,977		\$90,791	\$92,607
15		VP Mbr. Svcs. & Mktng	7a	\$106,120	\$94,966	\$113,797	\$91,545	\$104,891		\$91,734	\$93,569
15		VP Accounting & Finance	12c	\$108,664	\$86,479	\$96,804	\$90,157	\$99,253		\$93,495	\$95,365
18		VP Eng'ng & Optns.	16a	\$126,500	\$109,797	\$111,426	\$109,747	\$112,504		\$113,054	\$115,315

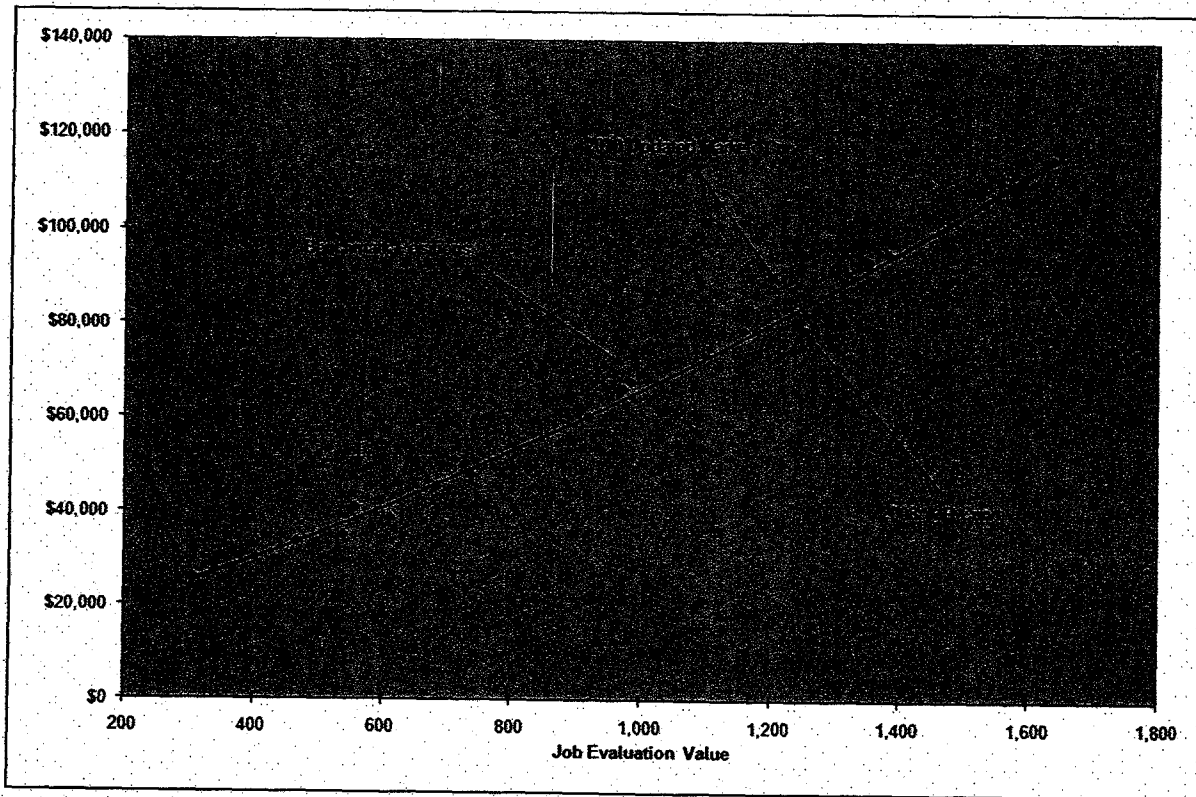
Updated Regression of Benchmark Positions

Over the past year (as tracked by the NCS) each model position moved a varying amount due to the market forces affecting each of the benchmark positions. Each of

Ex 26
yes 11/9/14

these individual movements are aggregated or "combined" through the use of regression analysis, which compiles the individual changes into an overall salary curve/market movement.

Regression Analysis of Benchmark Positions



Regression Analysis Coefficients

Constant:	11196.636
1st Degree Coeff:	41.419733
2nd Degree Coeff:	0.01340456

The results of the regression analysis provide the equation coefficients from which the updated salary midpoint curve can be calculated. Inserting these values into the midpoint calculations resulted in an upward movement of the salary line curve from the current ranges. This movement shifted within a range of -5.50% to 3.24% per grade with an overall average change of 1.01%.

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Updated 2010 Salary Ranges

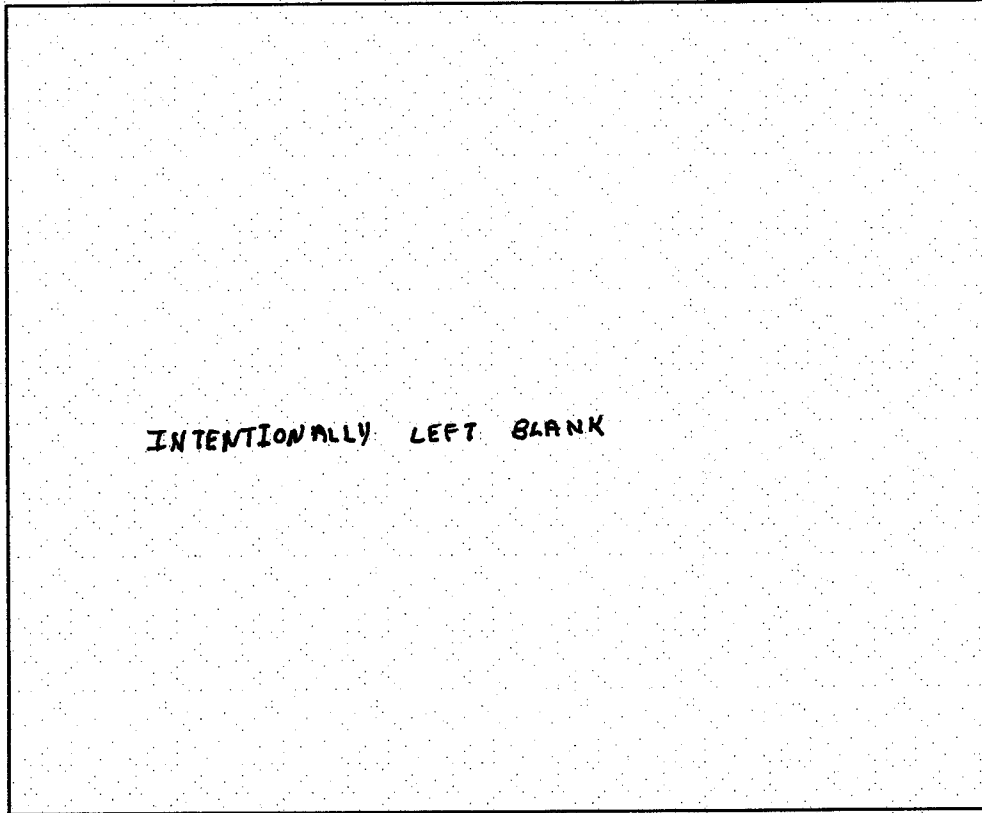
GRADE	POINT RANGE			MIN	LWR THD	MP	UPR THD	MAX	SPREAD MIN-MAX	2010 MP	Change
	MIN	MID	MAX								
1	200	241	282	\$18,284	\$20,733	\$21,957	\$23,182	\$25,631	40.18%	\$23,236	
2	283	324	364	\$21,610	\$24,553	\$26,024	\$27,495	\$30,437	40.85%	\$26,617	
3	365	406	446	\$25,027	\$28,491	\$30,223	\$31,954	\$35,418	41.52%	\$30,149	
4	447	488	528	\$28,574	\$32,592	\$34,602	\$36,611	\$40,629	42.19%	\$35,770	
5	529	570	610	\$32,249	\$36,857	\$39,161	\$41,465	\$46,073	42.87%	\$39,844	
6	611	652	692	\$36,051	\$41,284	\$43,901	\$46,517	\$51,750	43.55%	\$44,011	
7	693	734	774	\$39,979	\$45,873	\$48,821	\$51,768	\$57,662	44.23%	\$48,998	
8	775	816	856	\$44,032	\$50,624	\$53,921	\$57,217	\$63,810	44.92%	\$52,965	
9	857	898	938	\$48,207	\$55,537	\$59,201	\$62,866	\$70,195	45.61%	\$57,858	
10	939	980	1020	\$52,505	\$60,610	\$64,662	\$68,714	\$76,818	46.31%	\$62,950	
11	1021	1062	1102	\$56,924	\$65,843	\$70,303	\$74,762	\$83,681	47.01%	\$68,243	
12	1103	1144	1184	\$61,462	\$71,237	\$76,124	\$81,011	\$90,785	47.71%	\$73,736	
13	1185	1226	1266	\$66,119	\$76,790	\$82,125	\$87,461	\$98,132	48.42%	\$79,810	
14	1267	1308	1348	\$70,893	\$82,502	\$88,307	\$94,112	\$105,721	49.13%	\$85,731	
15	1349	1390	1430	\$75,783	\$88,374	\$94,669	\$100,965	\$113,555	49.84%	\$91,854	
16	1431	1472	1512	\$80,787	\$94,403	\$101,211	\$108,019	\$121,636	50.56%	\$98,178	
17	1513	1554	1594	\$85,905	\$100,591	\$107,934	\$115,277	\$129,963	51.29%	\$104,703	
18	1595	1636	1676	\$91,134	\$106,936	\$114,837	\$122,737	\$138,539	52.02%	\$111,430	
Overall Average Change											10%

Salary Plan Administration

Please note that a movement in salary structure does not require a lockstep movement in individual salaries for that particular grade. Individual salary movements should always be at the discretion of management based upon your criteria (performance, merit, annual "adjustments", etc.).

Typically, incumbents would be brought into the salary range at the minimum (or at an appropriate position commensurate with experience and abilities), and moved toward the middle third of the salary range (the region between the lower third and the upper third), which represents full market value. Generally, we would anticipate that in a properly administered salary plan (assuming minimal employee turnover) about 80-90% of all employees will fall into the market value range, while only 5-10% would occupy the region between the minimum-lower third as well as the upper third-maximum area. In all cases, incumbent positioning within the salary range should reflect the individual's experience and performance on the job.

Salary Structure Regions

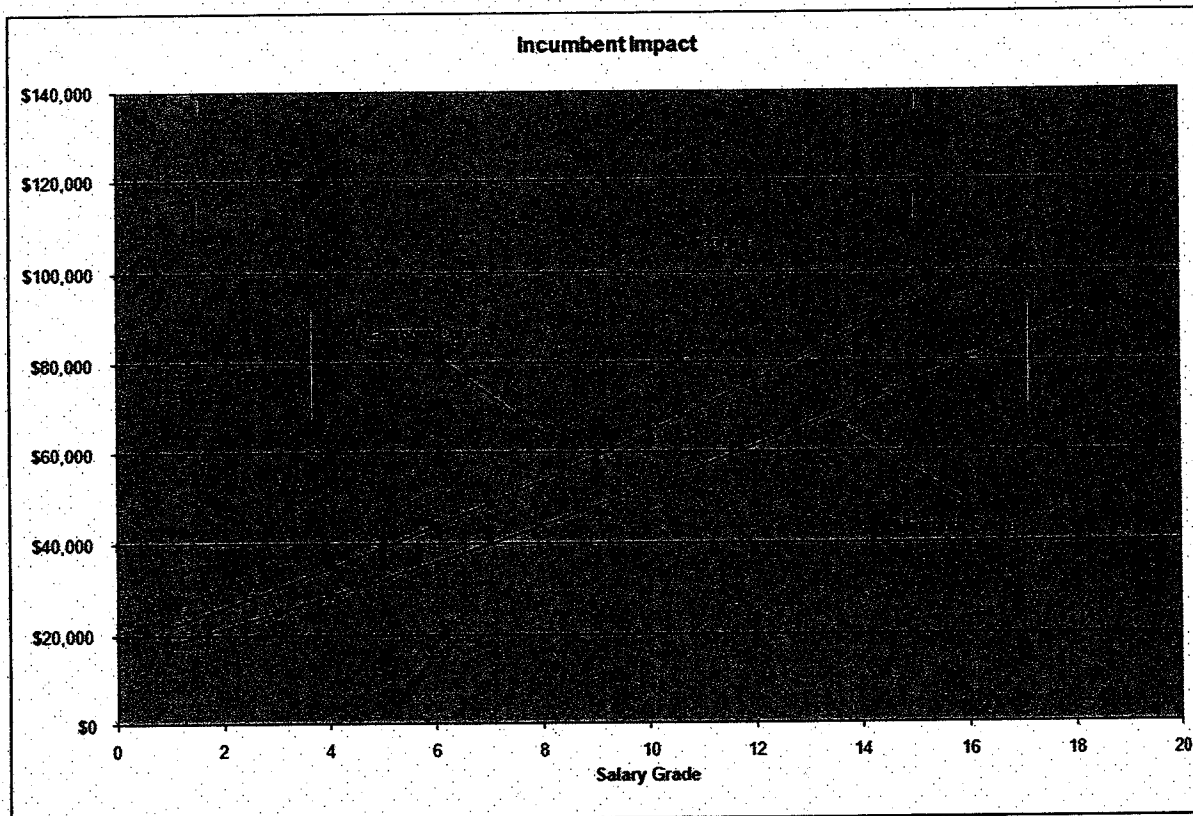


Based on the current employee census, the overall average compa ratio is 0.963. This is a reasonably competitive posture as compared to the targeted national average.

The following chart illustrates the distribution of individual salaries within their respective salary ranges. Individual incumbent detail is located in the exhibit section.

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Incumbent Current Salary vs. Updated Ranges
(Average compa-ratio = 0.963)



Burns, I trust that this narrative provides the information that you require at this time. Thank you for the opportunity to be of service this year. Please contact me at 509.720.8826 or via email at winston@TeamCBFS.com if I may be of further assistance.

Very truly yours,

Winston L. Tan
Principal, Human Capital & Rewards Practice

Meade County Rural Electric

Case No. 2013-00033

Commission Staff's Second Request for Information

Item 27. Refer to Exhibit 3 of the application.

a. Page 3 shows test-year depreciation expense for General Plant is \$578,099. Page 5 shows an accrual amount for General Plant depreciation of \$574,255. Reconcile these two amounts.

Response: Attached to this exhibit as page 2 is a revised Exhibit 3 Page 3 with the correct depreciation amount of \$574,255.

b. Provide the date that Meade County's current depreciation rates were established.

Response: 1976

c. Describe the impact that the wire-replacement project has had on Meade County's depreciation expense.

Response: Net additions to plant accounts at the end of the test year is approximately \$8,000,000. A 3.36% depreciation rate is used for plant accounts equating to approximately \$269,000 additional depreciation expense annually.

Meade County Rural Electric

Case No. 2013-00033

November 30, 2012

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<u>Account Number</u>	<u>Description</u>	<u>30-Nov-12 Balance</u>	<u>Rate</u>	<u>Normalized Expense</u>	<u>Test Year Expense</u>
Distribution plant:					
360	Land	215,391			
362	Station equipment	7,506,032	3.36%	252,203	250,235
364	Poles, towers & fixtures	42,736,741	3.36%	1,435,955	1,375,211
365	Overhead conductors & devices	17,361,134	3.36%	583,334	554,917
367	Underground conductor & devic	2,164,153	3.36%	72,716	70,977
368	Line transformers	13,529,192	3.36%	454,581	445,217
369	Services	3,835,378	3.36%	128,869	126,921
370	Meters	5,869,411	3.36%	197,212	198,144
371	Security lights	2,791,630	3.36%	93,799	91,269
373	Street lights	129,121	3.36%	4,338	4,328
		<u>96,138,183</u>		<u>3,223,006</u>	<u>3,117,219</u>
General plant:					
389	Land	293,644			
390	Structures and improvements	374,630	3.0%	11,239	9,351
390.10	Structures and improvements	2,810,346	4.2%	118,035	117,069
391	Office furn and eqt	1,168,676	8.0%	79,198	75,397
392	Transportation	2,756,027	15.0%	354,120	345,017
393	Stores	33,934	5.0%	1,411	1,982
394	Tools, shop and garage	158,727	6.7%	7,885	15,651
395	Laboratory	59,699	6.0%	0	0
397	Communications	241,320	8.0%	9,076	7,375
398	Miscellaneous	20,385	5.0%	1,019	2,412
		<u>7,917,388</u>		<u>581,983</u>	<u>574,254</u>
	Total electric plant	<u><u>104,055,571</u></u>		<u><u>3,804,989</u></u>	<u><u>3,691,473</u></u>

Items that are fully depreciated are removed from the ending balance to compute test year depreciation.

Meade County Rural Electric

Case No. 2013-00033

Commission Staff's Second Request for Information

Item 28. Refer to Exhibit 4 of the application.

a. Provide a detailed analysis of Other Taxes in the amount of \$38,490.

Response: Expense for Annual Public Service Commission assessment.

b. Provide a comparative schedule of property tax expense for each year of the period 2006 through 2010. **Response:**

Comparative Schedule of Property Tax Expense					
2006-2010					
	2006	2007	2008	2009	2010
Ky State Treasurer	182,544.82	207,064.80	220,810.53	225,428.86	235,306.58
Grayson County	9,865.94	11,609.09	12,902.85	13,615.06	14,231.66
Breckinridge County	150,976.42	176,739.80	192,289.14	201,915.11	215,190.45
Meade County	200,073.10	214,626.08	238,119.65	243,645.27	265,679.45
Ohio County	13,892.99	15,054.30	16,369.99	15,677.11	15,817.35
City of Fordsville	113.37	227.77	284.66	257.29	164.02
City of Irvington	200.80	215.80	250.26	383.27	451.08
Hardin County	584.37	610.29	666.50	692.34	769.09
City of Hardinsburg	2,248.32	5,428.97	5,491.02	5,780.19	6,893.12
Hancock County	328.88	357.63	422.78	444.86	455.93
City of Cloverport	408.22	8.19	477.32	488.26	970.13
Total	561,237.23	631,942.72	688,084.70	708,327.62	755,928.86

c. To what does Meade County attribute the increase in assessed values for tangible tax purposes in Breckinridge County?

Response: The average value per mile of wire increased \$879.68. Breckinridge County has 1,530 miles of wire resulting in an additional \$1,345,910 in value.

d. Explain why Meade County has never conducted a depreciation study.

Response: Meade County reviews depreciation on a regular basis. It has remained within the curve recommended by RUS. Based upon the last general rate case it is our intention to perform a depreciation study when the six year copper replacement project is completed in 2015.

Meade County Rural Electric

Case No. 2013-00033

Commission Staff's Second Request for Information

Item 29. Refer to Exhibit 5 of the application.

a. Provide an update of the current interest rates for outstanding long-term debt as of the most recent date available and continue to update monthly until the date of the hearing in this proceeding.

Response: Meade County has two loans due to re-price in 2013: RUS 295 in June and RUS 314 in May.

b. Refer to Exhibit Y, page 7 of 7, which shows interest on long-term debt to be \$2,133,389.

On page 2 of 4 of Exhibit 5, test-year interest expense for long-term debt is \$1,989,861. Reconcile the difference in these amounts.

Response: Revised Exhibit 5 is attached as page 2 of 2 of this exhibit.

c. On pages 2 and 3, in the section labeled "RUS loans," there is a line indicated as "Advance payment" reducing the total debt outstanding for RUS loans. Explain this amount and the impact on annual interest expense.

Response: Meade County deposits advance payments into the RUS Cushion of Credit account, which yields five percent, as funds are available. Test year interest earned was \$174,988 on the Cushion of Credit account. This is equal to eight(8) percent of the interest paid for the test year.

Ex 29
pg 2 of 2

Meade County Rural Electric
Case No. 2013-00033
Schedule of Outstanding Long-Term Debt
November 30, 2012

Exhibit 5 - REVISED
page 2 of 4

Type of Debt Issued	Date of Issue	Date of Maturity	Outstanding Amount	Cost Rate to Maturity	Annualized Cost Col (d)x(g)	Test Year Interest Cost
(a)	(b)	(c)	(d)	(g)	(j)	(k)
RUS loans						
B290	Jun-97	Jun-32	790,471	3.750%	29,643	30,204
B291	Sep-97	Sep-32	969,976	3.750%	36,374	37,062
B295	May-98	May-33	1,702,342	4.875%	82,989	84,381
B310	May-04	May-39	2,278,689	4.670%	106,415	107,579
B311	Sep-04	Sep-39	2,646,833	4.180%	110,638	111,938
B312	May-05	May-40	1,775,668	4.490%	79,727	80,624
B313	Jul-05	Jul-40	1,773,434	4.440%	78,740	79,630
B314	May-06	May-41	2,714,687	5.060%	137,363	138,785
B315	Sep-06	Aug-41	2,664,249	3.380%	90,052	91,248
B320	May-07	May-42	2,821,520	4.860%	137,126	138,342
B321	Feb-08	Feb-43	1,835,395	3.020%	55,429	56,099
B322	Nov-08	Nov-43	1,862,081	3.640%	67,780	68,518
B323	Feb-09	Jan-44	2,805,687	3.650%	102,408	103,517
B324	Oct-09	Oct-44	2,301,896	1.890%	43,506	44,134
B325	Dec-09	Dec-44	1,850,122	2.010%	37,187	37,713
B326	Mar-10	Mar-45	2,457,025	2.240%	55,037	55,788
Advance payment			(2,440,581)			
			<u>30,809,494</u>		<u>1,250,414</u>	<u>1,265,561</u>
FFB loans						
H010	Jan-92	Dec-26	316,887	6.049%	19,168	19,705
H015	Sep-00	Aug-35	1,035,344	4.474%	46,321	48,410
H020	Feb-01	Feb-36	1,592,227	4.777%	76,061	79,345
H025	Dec-01	Nov-36	1,575,346	3.753%	59,123	63,553
H030	Jul-02	Jul-37	4,301,541	4.069%	175,030	183,543
F035	Jul-11	Jul-46	5,000,000	0.283%	14,150	28,655
F040	Oct-11	Oct-46	3,750,000	2.959%	110,963	126,973
F045	Feb-12	Jan-47	2,000,000	2.762%	55,240	46,457
			<u>19,571,345</u>		<u>556,055</u>	<u>596,641</u>
CFC loans						
9009	Jun-78	May-13	10,166	2.90%	295	863
9011	Sep-79	Sep-14	88,548	2.95%	2,612	3,363
9015	Jan-82	Jan-17	136,317	3.60%	4,907	5,416
9016	Nov-86	Nov-21	358,449	2.95%	10,574	10,704
9017	Aug-89	Aug-24	445,841	3.90%	17,388	17,546
9019	Mar-92	Mar-27	559,147	3.90%	21,807	16,274
9020	Feb-94	Feb-29	966,977	3.90%	37,712	37,517
9021	Jun-97	May-32	1,507,081	2.95%	44,459	43,380
9022009	Aug-03	May-12	0	6.80%	0	48,877
9022010	Aug-03	May-13	1,468,511	6.05%	88,845	87,248
			<u>5,541,037</u>		<u>228,599</u>	<u>271,188</u>
Total long term debt and annualized cost			<u>55,921,876</u>		<u>2,035,068</u>	<u>2,133,389</u>

Annualized cost rate [Total Col. (j) / Total Col. (d)] 3.64%

Actual test year cost rate [Total Col (k) / Total Reported in Col (d)] 3.81%

Meade County Rural Electric

Case No. 2013-00033

Commission Staff's Second Request for Information

Item 30. Refer to Exhibit 6 of the application.

a. Provide a narrative description of each section of the actuarial valuation study describing the process involved and how the amounts reported in the study are determined.

Response: The estimated future payments to existing employees when they retire, the existing retired employees, and those on disability are discounted to current dollars. Employees are expected to retire at age 62, or with 30 years' service with Meade County. Insurance premiums were estimated to increase by 8%, then reduced by 1/4% per year until level at a 5% annual increase. Meade County does not pay for premiums after retirees reach age 65 for those hired after 9/1/2002.

b. Page 1, line 17, shows the test-year accrual for Statement of Financial Accounting Standards 106 costs. In the same format shown as of January 1, 2012, on pages 2 – 8 of Exhibit 6, provide the actuarial variance results as of January 1, 2011 that resulted in the test-year accrual of \$118,662.

Response: The last study is attached. Please note that Meade County used the service and interest cost for the accrual, when the total accrual should have included the amortization of actuarial gains/losses. This was an oversight by Meade County, the accrual should have been \$132,000 per year. See pages 3 – 9 of this exhibit for the updated study.

c. Refer to page 2 of Exhibit 6. Explain how the amount of \$98,014 was determined and what it represents.

Response: The difference between the estimated APBO (amount recorded on books) and the actual APBO (from the study).

d. Refer to page 3 of Exhibit 6, which has the heading, Exhibit I. Under the section titled Change in Accumulated Benefit Obligation, explain the amount \$45,378 is identified as Disbursements.

Response: The payment of health insurance premiums for retirees.

e. Refer to the fourth page of Exhibit 6, which has the heading, Exhibit 2. The amount of the “[a]mortization of net loss” on line 3 under “Other changes in plan assets and benefit obligations recognized in other comprehensive income” is \$15,358.

(1) Provide the amount of the net loss being amortized.

Response: \$307,166 from the 2010 study attached as part of b. above.

(2) Identify the period over which the loss was incurred and the period over which it is being amortized.

Response: 20 years. [$\$307,166 / 20 \text{ years} = \$15,358$]

f. Refer to page 6 of Exhibit 6, specifically, the top portion of the page which has the heading “FAS 106 Expense Components.”

(1) Explain the derivation of the amounts shown for the service cost, interest cost, and the amortization of actuarial loss.

Response: The service and interest cost are the difference in APBO from the beginning of the period to the end of the period, with the interest cost as the average APBO beginning and ending times the discount interest rate. The amortization of actuarial loss is amortization of the amount in accumulated other comprehensive income.

(2) Provide the amount of the loss being amortized.

Response: \$71,417 from the bottom of page 4 of 8 as follows: $\$71,417 / 20 \text{ years} = \$3,571$.

(3) Identify the period over which the loss was incurred and the period over which it is being amortized.

Response: 20 years.

g. Explain how the “[e]xpected pay-as-you-go” expense of \$48,211 was derived.

Response: Based on current retirees and estimated health insurance premiums.

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pg 3 of 9

W. Dudley Shryock, CPA, PSC
Certified Public Accountants
P.O. Box 542
145 College Street
Lawrenceburg, Kentucky 40342
(502) 839-8112

Member AICPA

Member KY Society
of CPA's

June 12, 2010

Karen Brown, VP of Accounting and Finance
Meade County Rural Electric Cooperative
Junction of Hwy 1051 & Hwy 79
Brandenburg, Kentucky 40108

Dear Karen:

Please find enclosed the actuarial valuation results as of January 1, 2010, for Financial Accounting Standard No. 106 - Employers' Accounting for Postretirement Benefits Other than Pensions and the reporting requirements of Financial Accounting Standard No. 158, Employers' Accounting for Defined Benefit Pension and Other Postretirement Benefit Plans.

The annual accrual should be \$132,000 starting when you receive this report.

The accrual for 2010 includes current service and interest costs, and amortization of the actuarial gains and losses. Actuarial gains and losses occur when the estimates of lives, health care costs and interest rates change at a different rate than was estimated in the last study.

If you have any questions or would like to discuss these results, please give me a call.

Sincerely,

W. Dudley Shryock

W. Dudley Shryock, CPA, PSC

Exhibit 1
Meade County Rural Electric Cooperative
SFAS No. 106/158 Financial Statement Disclosures
as of January 1, 2010

Net Periodic Benefit Cost

1. Service cost	\$5,995
2. Interest cost	30,407
3. Expected return on plan assets	-
4. Amortization of transition obligation	-
5. Amortization gain / (loss)	23,375
6. Net periodic benefit cost	<u>\$ 59,777</u>

Change in Accumulated Benefit Obligation

1. Accumulated benefit obligation, beginning	\$ 843,348
2. Service cost	5,995
3. Interest cost	30,407
4. Expected return on plan assets	-
5. Amortization of transition obligation	-
6. Amortization gain / (loss)	23,375
7. Plan amendments	-
8. Disbursements	(33,537)
9. Accumulated other comprehensive income, initial	-
10. Accumulated other comprehensive income	-
11. Accumulated benefit obligation, ending	<u>\$ 869,588</u>

Change in Fair Value of Plan Assets

1. Fair value of plan assets, beginning	-
2. Actual return on plan assets	-
3. Employer contributions	-
4. Benefits paid	-
5. Administrative expenses	-
6. Fair value of plan assets, ending	<u>\$ -</u>

Exhibit 2
Meade County Rural Electric Cooperative
SFAS No. 106/158 Financial Statement Disclosures
as of January 1, 2010

Benefit obligations at end of year

1. Accumulated benefit obligation (APBO)	\$ 901,057
2. Expected benefit obligation (EPBO)	\$2,065,681

Statement of funded status

1. Accumulated benefit obligation (APBO)	\$ (869,588)
2. Fair value of plan assets	-
3. Funded status of plan	<u>\$ (869,588)</u>

Amounts recognized in the statement of financial position

1. Noncurrent assets	\$ -
2. Current liabilities	-
3. Noncurrent liabilities	<u>869,588</u>
4. Funded status	\$ 869,588

Amounts recognized in accumulated other comprehensive income

1. Net loss (gain)	\$ 57,709
2. Transition obligation	-
3. Total	<u>\$ 57,709</u>

**Other changes in plan assets and benefit obligations
recognized in other comprehensive income**

1. Beginning of year	<u>\$ (272,832)</u>
2. Net loss (gain)	(57,709)
3. Amortization of net loss (gain)	23,375
4. Amortization of transition obligation	-
5. Total recognized in other comprehensive income	<u>(34,334)</u>
6. End of year	\$ (307,166)

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pg 6 of 9

**Meade County Rural Electric Cooperative
Medical Insurance Premiums**

FAS 106 Obligation as of January 1, 2010

A.	Accumulated Postretirement Benefit Obligation (APBO) as of January 1, 2010:	
	1. Actives not yet eligible	\$ 482,573
	2. Actives fully eligible	79,849
	3. Retirees and dependents	<u>338,635</u>
	4. Total APBO	901,057
B.	Future accruals	<u>1,164,624</u>
C.	Total Expected Postretirement Benefit Obligation (EPBO) (A4 + B)	<u><u>\$ 2,065,681</u></u>
D.	Reconciliation of Funded Status	
		January 1, <u>2010</u>
	1. Accrued Postretirement Benefit Cost	\$ 843,348
	2. Assets	-
	3. Funded Status = (D1 + D2)	<u>843,348</u>
	4. Unrecognized Transition Obligation	-
	5. Unrecognized (Gain) / Loss	57,709
	6. Unrecognized Prior Service Cost	-
	7. APBO (D3 + D4 + D5 + D6)	<u><u>\$ 901,057</u></u>

Meade County Rural Electric Cooperative
Medical Insurance Premiums

FAS 106 Obligation as of January 1, 2010

FAS 106 Expense Components

1. Service cost	\$ 55,332
2. Interest cost	61,268
3. Expected return on assets	-
4. Amortization of transition obligation	-
5. Amortization of actuarial (gain) / loss	15,358
6. Total FAS 106 expense	<u>\$ 131,958</u>
7. Expected pay-as-you-go expense	<u>\$ 28,799</u>

Estimated future year's payments

2007	\$ 28,799
2008	28,480
2009	27,867
2010	29,399
2011	31,016

Alternate assumptions:

Impact on obligations and expense of a health care cost trend increase of 1%

	Current <u>Plan</u>	Alternate <u>Assumptions</u>	<u>% Change</u>
APBO	901,057	1,025,000	13.8%
EPBO	2,065,681	2,350,000	13.8%
FAS 106 Expense	131,958	150,000	13.7%

Meade County Rural Electric Cooperative

FAS 106 Assumptions

Covered Groups All eligible employees.

Eligibility Employees who retire at age 62 and/or have 30 years of service with Meade County.

Spouse Spouses of retired employees can continue coverage at their own expense.

Medicare At age 65 retirees will commence with Medicare coverage.

Contributions Meade County will pay a single premium for employees reaching normal retirement age for employees based on the following schedule:

<u>Years of Service</u>	<u>Employer Contribution</u>
20 and over	50%
15 to 20	33%
10 to 15	25%
less than 10	0%

For employees hired after January 1, 2002, Meade County will not pay for premiums after Medicare eligibility age is reached. Meade County will pay premiums based on the above schedule until the employee reaches Medicare eligibility.

Terminations Rates vary by attained age for employees. Sample rates are as follows:

<u>Age</u>	<u>Rate</u>	<u>No. of Employees</u>
20	15%	9
30	7%	18
40	3%	16
50	1%	18
60	0%	2
		<hr style="width: 100%;"/>
		63
		<hr style="width: 100%;"/>

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Meade County Rural Electric Cooperative

FAS 106 Assumptions

- Life Expectancies** Per annuity tables female employees can expect to live until age 78.2 and male employees can expect to live until age 73.8.
- Retirement, withdrawal and mortality** Estimate that employees will retire at age 62 and will be replaced in the normal course of business.
- Dependents and future retirees** Presently 30% of retirees have dependent coverage.
- Discount rate** 6.50% per year.
- Medical inflation rate** 8.5% per year decreasing by 0.5% per year until 5.5% per year.
- Computations of policy premiums** There are presently 61 full-time employees, of which 13 are not eligible to participate in retiree's health insurance.
- Eligibility classes** Based on the employees and retirees as of January 1, 2010 are as follows:

Actives not fully eligible	58
Actives fully eligible	5
Retirees	<u>21</u>
Total	<u><u>84</u></u>

Meade County Rural Electric

Case No. 2013-00033

Commission Staff's Second Request for Information

Item 31. Refer to Exhibit 7 which reflects Meade County's Retirement and Security and 401 (k) plans.

a. Confirm that the wages shown on pages 2 through 4 are not the correct wages to calculate the Retirement and Security Program and NRECA Savings Plan 401 (k) amounts shown on this exhibit.

Response: The wages as reflected in Exhibit 7 should be the normalized regular wages, the wages shown are the total wages. The calculation of the Accruals is correctly based on regular wages.

b. If a. above is confirmed, provide a revised Exhibit 7 reflecting the correct wages.

Response: The revised pages are attached as pages 2 – 4 of this exhibit.

Ex 31
Pg 2 of 4

Meade County Rural Electric Cooperative
Case No. 2013-00033
November 30, 2012

Exhibit 7 - REV

Emp #	Wages @ 2,080 Hours Normalized Wage	Rates		Accruals	
		R & S	401(k)	R & S	401(k)
Salary Employees					
4	194,688	-	3.00%	0	5,841
37	98,862	-	3.00%	0	2,966
65	86,278	0.00%	3.00%	0	2,588
70	121,118	31.61%	3.00%	38,286	3,634
85	99,466	31.61%	3.00%	31,441	2,984
91	86,278	31.61%	3.00%	27,273	2,588
110	79,976	31.61%	3.00%	25,280	2,399
112	128,939	31.61%	3.00%	40,758	3,868
116	67,933	31.61%	3.00%	21,474	2,038
132	60,112	31.61%	3.00%	19,001	1,803
135	96,845	31.61%	3.00%	30,613	2,905
146	79,976	-	12.00%	0	9,597
161	62,192	-	3.00%	0	1,866
Subtotal	1,262,664			234,125	45,078
Hourly Employees:					
68	67,933	-	3.00%	0	2,038
81	41,142	31.61%	3.00%	13,005	1,234
83	52,832	31.61%	3.00%	16,700	1,585
84	67,933	31.61%	3.00%	21,474	2,038
86	67,933	31.61%	3.00%	21,474	2,038
90	67,933	31.61%	3.00%	21,474	2,038
93	64,106	31.61%	3.00%	20,264	1,923
98	63,440	31.61%	3.00%	20,053	1,903
101	62,192	31.61%	3.00%	19,659	1,866
103	62,192	31.61%	3.00%	19,659	1,866
107	54,122	31.61%	3.00%	17,108	1,624
119	51,501	31.61%	3.00%	16,279	1,545
120	67,933	31.61%	3.00%	21,474	2,038
122	46,114	31.61%	3.00%	14,577	1,383
127	46,218	31.61%	3.00%	14,609	1,387
131	41,850	31.61%	3.00%	13,229	1,255
133	62,192	31.61%	3.00%	19,659	1,866
134	46,218	31.61%	3.00%	14,609	1,387

Ex 31
pg 3 of 4

Meade County Rural Electric Cooperative
Case No. 2013-00033
November 30, 2012

Exhibit 7-REV

Emp #	Wages @ 2,080 Hours Normalized Wage	Rates		Accruals	
		R & S	401(k)	R & S	401(k)
		31.61%			
139	63,440	31.61%	3.00%	20,053	1,903
140	40,331	31.61%	3.00%	12,749	1,210
143	67,933	-	12.00%	0	8,152
145	62,192	31.61%	3.00%	19,659	1,866
148	43,555	31.61%	3.00%	13,768	1,307
149	62,192	31.61%	3.00%	19,659	1,866
154	62,192	31.61%	3.00%	19,659	1,866
158	41,142	-	12.00%	0	4,937
160	62,192	-	12.00%	0	7,463
162	60,278	-	12.00%	0	7,233
163	60,278	-	12.00%	0	7,233
167	41,995	-	12.00%	0	5,039
168	53,186	-	12.00%	0	6,382
169	58,344	-	12.00%	0	7,001
170	37,419	-	12.00%	0	4,490
171	51,293	-	12.00%	0	6,155
173	29,827	-	12.00%	0	3,579
179	36,962	-	12.00%	0	4,435
180	49,712	-	12.00%	0	5,965
182	58,344	-	12.00%	0	7,001
183	49,712	-	12.00%	0	5,965
184	33,883	-	12.00%	0	4,066
186	53,186	-	12.00%	0	6,382
192	38,730	-	12.00%	0	4,648
152	51,293	-	12.00%	0	6,155
166	51,085	-	12.00%	0	6,130
130	40,331	-	12.00%	0	4,840
151	40,331	-	12.00%	0	4,840
82	79,040	-	12.00%	0	9,485
191	38,730	-	12.00%	0	4,648
136	62,192	-	12.00%	0	7,463
193	37,419	-	12.00%	0	4,490
189	39,000	-	12.00%	0	4,680
194	30,014	-	12.00%	0	3,602

Ex 31
pg 4 of 4

Meade County Rural Electric Cooperative
Case No. 2013-00033
November 30, 2012

Exhibit 7-REV

Emp #	Wages	Rates		Accruals	
	@ 2,080 Hours				
	Normalized Wage	R & S	401(k)	R & S	401(k)
Subtotal	2,721,534			410,851	203,493
Part Time & Summer Employees					
177	12,244				
165	8,384				
164	6,820				
190	4,805				
Subtotal	32,254			0	0
Retired Employees					
38	0			0	0
89	0			0	0
126	0			0	0
Subtotal	0			0	0
Total	4,016,452			644,976	248,570

Meade County Rural Electric

Case No. 2013-00033

Commission Staff's Second Request for Information

Item 32. Refer to Exhibit 9 of the application, which reflects Meade County's test-year professional-services expense.

a. Page 3 of 10 shows four payments to Thomas C. Brite in the amounts of \$827.00, \$1,572.55, \$250.00, and \$2,556.45. Fully explain the nature of these expenditures and whether Meade County considers them to be a normal recurring expense.

Response: Payments in the amount of \$827.00, \$1,572.55, and \$2,556.45 were for various legal consultation services, postage, and copying related to member disputes, franchise taxes, and easements. We will continue to have fees related to these expenses as the situations present themselves. The payment of \$250.00 was for attendance at the Big Rivers Electric Annual Meeting which we reimburse him for as stated in policy No. 107 (Exhibit 10 page 9). These are considered normal recurring expenses.

b. Page 3 of 10 shows a payment to Apogee Interactive in the amount of \$3,450.00. Fully explain the nature of this expenditure and whether Meade County considers this to be a normal recurring expense.

Response: Payment in the amount of \$3,450.00 was for the redesign of our website. Recurring maintenance expenses related to keeping the website up to date for our members are expected.

c. Page 3 of 10 shows three payments to KAEC in the amounts of \$341.72, \$508.04, and \$577.21. Fully explain the nature of these expenditures and whether Meade County considers them to be a normal recurring expense.

Response: All expenditures are associated with various legal issues addressed by the Statewide Association for all members of the organization. This represents Meade County's portion of those expenses. These are considered normal recurring expenses.

d. Page 3 of 10 shows three payments to Frost, Brown and Todd in the amounts of \$987.00, \$129.00, and \$1,204.00. Fully explain the nature of these expenditures and whether Meade County considers them to be a normal recurring expense.

Response: All payments are for legal services related to various employment issues. Meade County considers these to be normal recurring expenses.

Meade County Rural Electric

Case No. 2013-00033

Commission Staff's Second Request for Information

Item 33. Refer to Exhibit 10 of the application, which reflects Meade County's test year board of directors' expenses.

a. Pages 4 through 8 of 11 show payments to directors Barr, Rhodes, Sipes, Wilson, and Williams for KAEC director training. Provide a detailed narrative or documentation describing fully the agenda and the nature of the topics covered in the training and how it benefits Meade County. Provide the date and location of the training.

Response: This meeting is held yearly among cooperatives in Kentucky which discusses management and board issues as well as electric industry issues which are broad topics of interest at that time. Payment was made to directors who attended the meeting which was held 11/19/12-11/20/12 at the Marriott Hotel Downtown in Louisville, Kentucky. This particular meeting focused on energy efficiency and conservation and demand response, topics that assisted the directors in making decisions in the best interest of Meade County RECC and its members.

b. Pages 5 through 7 of 11 show several payments to directors Rhodes, Sipes, and Wilson for NRECA conferences. Provide a detailed narrative or documentation describing fully the agenda and the nature of the topics covered at the conferences and how it benefits Meade County. Provide the date and location of the conferences.

Response: This meeting is devoted to topics of interest in the electric cooperative industry as well as the business meeting necessary to conduct a national associations business. Payment was made to directors who attended the meeting which was held 3/1/12-3/9/12 in San Diego, California. Topics covered included the outline of director duties and liabilities, financial decision making, energy efficiency response, cooperative communication, and many other topics that further the knowledge of the attending directors so that they may make informed decisions to serve Meade County RECC and its members.

c. Pages 5 through 7 of 11 show payments to American Express for a NRECA regional meeting for directors Rhodes, Sipes, and Wilson. Provide a detailed narrative or documentation describing fully the agenda and the purpose of the meeting and how it benefits Meade County for directors to attend. Provide the date and location of the meeting.

Response: This meeting focuses on the current issues of the electric industry, business conducting methods for management, and the role of board members. This meeting was held 10/18/11-10/20/11 at the Galt House in Louisville, Kentucky. Ways to improve safety, discussion of NRECA financial reports, technological advances, and international programs were additional topics discussed in

efforts to broaden the knowledge of attending directors so that they may share acquired information with Meade County RECC staff, employees, and members.

d. In the same format as Exhibit 10, provide a schedule by conference, meeting or training session showing expenses incurred for each director in attendance.

Response: See pages 3 and 4 of this exhibit.

Meade County Rural Electric
Case No. 2013-00033
Commission Staff's Second Request for Information

Date	Director	Description	Per Diem	Mileage	Air Fare	Meeting Fees	Hotel	Meals	Total
9/28/12	STEPHEN BARR	BIG RIVERS ANNUAL MTG	250.00						250.00
9/28/12	ROBERT A RHODES	BIG RIVERS ANNUAL MTG	250.00	98.79					348.79
9/28/12	DARLA SIPES	BIG RIVERS ANNUAL MTG	250.00	114.33					364.33
9/28/12	DAVID T WILSON	BIG RIVERS ANNUAL MTG	250.00						250.00
9/28/12	ANN MARIE WILLIAMS	BIG RIVERS ANNUAL MTG	250.00						250.00
TOTAL			1,250.00	213.12	-	-	-	-	1,463.12
12/16/11	STEPHEN BARR	KAEC ANNUAL MTG						281.12	281.12
1/11/12	STEPHEN BARR	KAEC ANNUAL MTG						116.58	116.58
12/7/12	STEPHEN BARR	KAEC ANNUAL MTG	250.00	47.06		250.00			547.06
12/17/11	PAUL EDD BUTLER	KAEC ANNUAL MTG						281.13	281.13
1/11/12	PAUL EDD BUTLER	KAEC ANNUAL MTG						116.58	116.58
12/23/11	ROBERT A RHODES	KAEC ANNUAL MTG					508.75		508.75
1/11/12	ROBERT A RHODES	KAEC ANNUAL MTG					345.82	116.58	462.40
12/18/11	ROBERT A RHODES	KAEC ANNUAL MTG						281.13	281.13
12/7/12	ROBERT A RHODES	KAEC ANNUAL MTG	250.00	77.81		250.00			577.81
12/19/11	JAMES G SILLS MD	KAEC ANNUAL MTG						281.13	281.13
1/11/12	JAMES G SILLS MD	KAEC ANNUAL MTG						116.58	116.58
12/20/11	DARLA SIPES	KAEC ANNUAL MTG						281.13	281.13
1/11/12	DARLA SIPES	KAEC ANNUAL MTG					322.76	116.58	439.34
12/7/12	DARLA SIPES	KAEC ANNUAL MTG	250.00	49.73		250.00			549.73
12/21/11	DAVID T WILSON	KAEC ANNUAL MTG						115.13	115.13
1/11/12	DAVID T WILSON	KAEC ANNUAL MTG					371.82	116.58	488.40
12/7/12	DAVID T WILSON	KAEC ANNUAL MTG	250.00	50.84		250.00			550.84
12/22/11	ANN MARIE WILLIAMS	KAEC ANNUAL MTG						281.13	281.13
1/11/12	ANN MARIE WILLIAMS	KAEC ANNUAL MTG					424.63	184.53	609.16
12/7/12	ANN MARIE WILLIAMS	KAEC ANNUAL MTG	250.00	105.67		250.00			605.67
TOTAL			1,250.00	331.11	-	1,250.00	1,973.78	2,685.91	7,490.80
12/22/11	DAVID T WILSON	KAEC MTG	250.00	53.28					303.28
1/20/12	DAVID T WILSON	KAEC MTG	250.00	53.28					303.28
2/29/12	DAVID T WILSON	KAEC MTG	250.00	53.28					303.28
3/23/12	DAVID T WILSON	KAEC MTG	250.00	53.28					303.28
6/25/12	DAVID T WILSON	KAEC MTG	250.00	53.28					303.28
9/28/12	DAVID T WILSON	KAEC MTG	250.00	53.28					303.28

Meade County Rural Electric
Case No. 2013-00033
Commission Staff's Second Request for Information

Date	Director	Description	Per <u>Diem</u>	<u>Mileage</u>	Air <u>Fare</u>	Meeting <u>Fees</u>	<u>Hotel</u>	<u>Meals</u>	<u>Total</u>
10/19/12	DAVID T WILSON	KAEC MTG	250.00	53.28					303.28
		TOTAL	1,750.00	372.96	-	-	-	-	2,122.96
2/10/12	ROBERT A RHODES	NRECA ANNUAL MTG			315.79				315.79
2/24/12	ROBERT A RHODES	NRECA ANNUAL MTG					298.28		298.28
3/30/12	ROBERT A RHODES	NRECA ANNUAL MTG		25.00			796.90	160.13	982.03
3/23/12	ROBERT A RHODES	NRECA ANNUAL MTG		77.70					77.70
3/23/12	ROBERT A RHODES	NRECA ANNUAL MTG	1,000.00						1,000.00
5/13/12	ROBERT A RHODES	NRECA ANNUAL MTG						100.00	100.00
11/30/12	ROBERT A RHODES	NRECA ANNUAL MTG				600.00			600.00
12/24/11	DARLA SIPES	NRECA ANNUAL MTG					508.75		508.75
2/10/12	DARLA SIPES	NRECA ANNUAL MTG			315.79		298.28		614.07
3/30/12	DARLA SIPES	NRECA ANNUAL MTG		20.00			705.73	160.14	885.87
3/23/12	DARLA SIPES	NRECA ANNUAL MTG	1,000.00						1,000.00
5/12/12	DARLA SIPES	NRECA ANNUAL MTG						100.00	100.00
12/2/12	DARLA SIPES	NRECA ANNUAL MTG				600.00			600.00
12/22/11	DAVID T WILSON	NRECA ANNUAL MTG				508.75			508.75
2/10/12	DAVID T WILSON	NRECA ANNUAL MTG			315.79		298.28		614.07
3/30/12	DAVID T WILSON	NRECA ANNUAL MTG		20.00			738.35	160.13	918.48
3/23/12	DAVID T WILSON	NRECA ANNUAL MTG	1,000.00	49.95					1,049.95
5/11/12	DAVID T WILSON	NRECA ANNUAL MTG						100.00	100.00
12/1/12	DAVID T WILSON	NRECA ANNUAL MTG				600.00			600.00
		TOTAL	3,000.00	192.65	947.37	2,308.75	3,644.57	780.40	10,873.74
12/9/11	ROBERT A RHODES	NRECA REGIONAL MTG					219.11	127.50	346.61
12/9/11	DARLA SIPES	NRECA REGIONAL MTG					219.61	127.50	347.11
12/9/11	DAVID T WILSON	NRECA REGIONAL MTG					254.48	127.49	381.97
		TOTAL	-	-	-	-	693.20	382.49	1,075.69

Meade County Rural Electric

Case No. 2013-00033

Commission Staff's Second Request for Information

Item 34. Refer to Exhibit 11 of the application.

a. Pages 4 and 5 show three payments to KY Association of Electric Coop for \$124.80, \$200.00, and \$100.00. Fully explain the nature of each one of these expenditures and why Meade County considers this to be a normal recurring expense.

Response: Meade County RECC made payment to KAEC on 12/16/11 in the amount of \$124.80 for a luncheon, banquet, & breakfast provided at the KAEC annual meeting 11/21/11-11/22/11 to Tim Gossett, Vice President of Marketing.

Meade County RECC made payment to KAEC on 8/31/12 in the amount of \$200.00 for registration fees for the Kentucky Member Services Association Fall Workshop. Tim Gossett, Vice President of Marketing, and Kyle Heavrin, Communications Coordinator, attended this workshop at the University Plaza Hotel in Bowling Green, KY for the dates of 10/17/12-10/19/12 for a fee of \$100/each.

Meade County RECC made payment to KAEC on 12/7/12 in the amount of \$100.00 for a luncheon, banquet, & breakfast provided at the KAEC annual meeting 11/19/12-11/20/12 to Tim Gossett, Vice President of Marketing.

The fees paid to KAEC for meals provided at the KAEC annual meeting are considered recurring expenses because representatives from Meade County RECC annually attend this meeting that typically takes place in November of each year. The fees paid to KAEC for registration fees for the KMSA Fall Workshop are considered recurring expenses because representatives from Meade County RECC attend KMSA Workshops twice a year, one in the fall and one in the spring, for a registration fee of \$100 per person.

b. Page 4 shows a payment to KY Association for Economic for \$150.00 for membership dues. Fully explain the nature of this expenditure and why Meade County considers this to be a normal recurring expense.

Response: Meade County RECC made payment to the Kentucky Association for Economic Development on 12/7/11 in the amount of \$150.00 for membership dues for the period 1/1/12-12/31/12. Representatives from the communications department at Meade County RECC are active participants in

this program. The \$150.00 membership dues are paid each year, typically in December, for enrollment in the program. It is considered a normal recurring expense.

c. Page 4 shows a payment to Nolin RECC for \$83.14 for "2012 Young Farmers Banquet." Fully explain the nature of this expenditure and why Meade County considers this to be a normal recurring expense.

Response: Meade County RECC made payment to Nolin RECC on 1/20/12 in the amount of \$83.14 for our portion of the costs of prizes awarded at the annual Young Farmers Banquet which took place on 1/24/12. Each participating cooperative pays a share of the costs of prizes to show their support for young farmers in the area. Meade County considers this a normal recurring expense.

d. Pages 4 and 5 show several payments to David Pace totaling \$450.00 for Bluegrass Cellular. Fully explain the nature of this expenditure and why Meade County considers this to be a normal recurring expense.

Response: Meade County RECC made several payments to David Pace, Staff Assistant, totaling \$450.00 for his personal expenses paid to Bluegrass Cellular. David Pace uses a personal cell device to conduct business; therefore, Meade County RECC reimburses him \$50.00 each month when provided with proof of personal expense. This is a normal recurring expense.

e. Pages 4 and 5 show nine payments to US Bank Corporate PY for \$256.32, \$390.75, \$941.43, \$50.84, (\$100.00), \$307.20, \$96.85, \$638.26, and \$508.63. Fully explain the nature of each one of these expenditures and why Meade County considers this to be a normal recurring expense.

Response: Meade County RECC is an active participant in the National Rural Utilities Cooperative Finance Corporation One Card Program. The National Rural Utilities Cooperative Finance Corporation has an agreement with US Bank to establish a credit card program that will benefit cooperatives and their affiliates. Representatives from Meade County RECC use the US Bank One Card to pay for business expenses on a monthly basis. Meade County RECC made nine payments to US Bank Corporate Payment Systems during the test year.

Meade County RECC made payment to US Bank Corporate Payment Systems on 3/30/12 in the amount of \$256.32 for charges related to lodging expenses at the Hyatt Regency in Lexington, KY for Tim Gossett, Vice President of Marketing. He attended the Midwest Energy Star Conference for the dates of 3/7/12-3/9/12. Meade County RECC pays for lodging expenses for our communications department representatives that annually attend this meeting.

Meade County RECC made payment to US Bank Corporate Payment Systems on 5/31/12 in the amount of \$390.75 for charges related to lodging expenses at Embassy Suites in Covington, KY for Tim Gossett, Vice President of Marketing, and Kyle Heavrin, Communications Coordinator. Both attended the Kentucky Member Services Association Spring Workshop which took place at in Covington, KY for the

dates of 4/23/12-4/24/12. Meade County RECC pays for lodging expenses for our communications department representatives that annually attend this meeting.

Meade County RECC made payment to US Bank Corporate Payment Systems on 5/31/12 in the amount of \$941.43 for charges related to \$921.08 in lodging expenses at the Sheraton Hotel and a meal expense of \$20.35 at Felix's Restaurant, both located in New Orleans, LA. Charges were made by Tim Gossett, Vice President of Marketing, while he attended the NRECA Connect Conference for the dates 5/13/12-5/17/12. Meade County RECC pays for lodging and meal expenses for our communications department representatives that annually attend this meeting.

Meade County RECC made payment to US Bank Corporate Payment Systems on 7/6/12 in the amount of \$50.84 for charges related to meal expenses at Red Fish Grill and Huck Finns Café, both located in New Orleans, LA. Charges were made by Tim Gossett, Vice President of Marketing, while he attended the NRECA Connect Conference for the dates 5/13/12-5/17/12. Meade County RECC pays for meal expenses for our communications department representatives that annually attend this meeting.

Meade County RECC received credit from US Bank Corporate Payment Systems on 7/6/12 in the amount of \$100.00 for an error in charges related to lodging expenses at the Sheraton Hotel in New Orleans, LA. Original charges were made by Tim Gossett, Vice President of Marketing, while he attended the NRECA Connect Conference for the dates 5/13/12-5/17/12. Meade County RECC pays for lodging and meal expenses for our communications department representatives that annually attend this meeting; therefore, the coop also received credit for the original charge.

Meade County RECC made payment to US Bank Corporate Payment Systems on 8/31/12 in the amount of \$307.20 for charges related to flight arrangements with Southwest Airlines for Tim Gossett, Vice President of Marketing. Mr. Gossett attended the Touchstone Energy Summit in Raleigh, NC for the dates of 9/25/12-9/28/12. Meade County RECC pays for travel expenses for our communications department representatives that annually attend this meeting.

Meade County RECC made payment to US Bank Corporate Payment Systems on 10/26/12 in the amount of \$96.85 for charges related to Advantage Rental for providing a rental car for Tim Gossett, Vice President of Marketing while he attended the Touchstone Energy Summit in Raleigh, NC for the dates of 9/25/12-9/28/12. Meade County RECC pays for travel expenses for our communications department representatives that annually attend this meeting.

Meade County RECC made payment to US Bank Corporate Payment Systems on 10/26/12 in the amount of \$638.26 for charges related to \$504.00 in lodging expenses at the Marriott Hotel and \$134.26 in meal expenses at La Volta Restaurant, AJ's Tavern, and Jimmy John's, all Raleigh, NC locations. Tim Gossett, Vice President of Marketing charged these expenses while he attended the Touchstone Energy Summit for the dates of 9/25/12-9/28/12. Meade County RECC pays for lodging and meal expenses for our communications department representatives that annually attend this meeting.

Meade County RECC made payment to US Bank Corporate Payment Systems on 11/20/12 in the amount of \$508.63 for charges related to \$452.16 in lodging expenses at Holiday Inn and \$56.47 in meal expenses at Olive Garden, both in Bowling Green, KY. Tim Gossett, Vice President of Marketing, and Kyle Heavrin, Communications Coordinator, attended the Kentucky Member Services Association Fall Workshop for the dates of 10/17/12-10/19/12 in Bowling Green, KY. Meade County RECC pays for lodging and meal expenses for our communications department representatives that annually attend this meeting.

Meade County considers these normal recurring expenses.

f. Pages 4 and 5 show payments to Tim Gossett for \$589.45, \$196.00, \$100.00, and \$150.00. Fully explain the nature of each of these expenditures

Response: Payments to Tim Gossett in the amount of \$100.00 and \$150.00 were for reimbursement on his monthly cell phone expenses for a total of 6 months. In lieu of providing a company cell phone we offer an estimated reimbursement of \$50.00 per month towards the employees' personal cell phone bill when it is also used for business purposes. Payment of \$196.00 was reimbursement for work outs as stated in our company wellness program. We offer a yearly reimbursement to employees of up to \$200.00 for wellness programs related to fitness, weight loss, and smoking cessation. Payment of \$589.45 was reimbursement for travel and meal expenses paid out of pocket for the Connect Conference held in New Orleans. Meade County considers this to be a normal recurring expense.

g. Pages 4 and 5 show payments to Kyle Heavrin for \$50.00, \$50.00, and \$200.00. Fully explain the nature of each one of these expenditures and why Meade County considers this to be a normal recurring expense.

Response: Payments to Kyle Heavrin in the amount of \$50.00 were for reimbursement on his monthly cell phone expenses. In lieu of providing a company cell phone we offer an estimated reimbursement of \$50.00 per month towards the employees' personal cell phone bill when it is also used for business purposes. Payment of \$200.00 was reimbursement for gym membership as stated in our company wellness program. We offer a yearly reimbursement to employees of up to \$200.00 for wellness programs related to fitness, weight loss, and smoking cessation. Meade County considers this to be a normal recurring expense.

h. Page 4 shows a credit for \$900.00 from KY Assoc of Elect Coop for the "Washington Youth Tour." Explain why this credit was not removed for ratemaking consistent with other expenses removed for the Washington youth tour.

Response: This is an oversight and should be removed from expenses.

l. Page 5 shows a payment to NCAEC for \$250.00 for "Satisfaction Summit Mtg Fee." Fully explain the nature of this expenditure and why Meade County considers this to be a normal recurring expense.

Response: Payment to NCAEC in the amount of \$250.00 was payment of the registration fee for the Summit Meeting provided by TouchStone Energy in Raleigh, North Carolina. Meade County considers registration fees for training as normal recurring expenses.

j. Page 5 shows a payment to Karen Brown for \$50.00 for "Cell Phone Reimbursement." Fully explain the nature of this expenditure and why Meade County considers this to be a normal recurring expense.

Response: Payment to Karen Brown in the amount of \$50.00 was for reimbursement on her monthly cell phone expenses. In lieu of providing a company cell phone we offer an estimated reimbursement of \$50.00 per month towards the employees' personal cell phone bill when it is also used for business purposes. It is considered a normal recurring expense.

k. Page 5 shows a payment to Media Works Advert for \$67.65 for "Extended Rebates." Fully explain the nature of this expenditure and why Meade County considers this to be a normal recurring expense.

Response: Payment to MediaWorks Advertising in the amount of \$67.65 was for a statement of non-discrimination which we are required to run annually.

l. Page 5 shows a payment to Herald News Publishing for \$105.00 for "Newspaper Advertising." Fully explain the nature of this expenditure and why Meade County considers this to be a normal recurring expense.

Response: Payment to Herald News Publishing in the amount of \$105.00 was an informational ad giving our phone numbers and web site information. Is considered a normal recurring expense.

m. Page 5 shows a payment to Herald News Publishing for \$93.75 for "Newspaper Conservation Ad." Fully explain the nature of this expenditure and why Meade County considers this to be a normal recurring expense.

Response: Payment to Herald News Publishing in the amount of \$93.75 was an informational ad reminding members of our holiday closing for Thanksgiving. Is considered a normal recurring expense.

n. Page 6 shows a payment to Print Solutions for \$4,114.92 for "Commuter Tumbler for Annual." Fully explain the nature of this expenditure and why Meade County considers this to be a normal recurring expense.

Response: Payment to Print Solutions in the amount of \$4,114.92 was for commuter cups that were given away at the annual meeting to each member as a gift. We will have expenses for giveaways to members at future annual meetings as well.

o. Page 6 shows a payment to Kaye Richardson for \$2,153.92 for "Annual Meeting Shirts." Fully explain the nature of this expenditure and why Meade County considers this to be a normal recurring expense.

Response: Payment to Kaye Richardson in the amount of \$2,153.92 was for shirts for the employees to wear while working at the annual meeting. We provide uniform company shirts to our employees to wear when working at various coop sponsored events to better identify employees for our members.

Witness: Karen Brown

Meade County Rural Electric

Case No. 2013-00033

Commission Staff's Second Request for Information

Item 35. Refer to Exhibit 12 of the application where Meade County estimates the expenses associated with this rate case. On a monthly basis, beginning with the first month in which it incurred any rate-case expense, provide the amount of Meade County's actual rate-case expenses, by category, as was done in the estimate. Consider this an ongoing request which is to be updated monthly.

Response:

Meade County Rural Electric

Case Number: 2013-00033

Expenses Incurred

MONTH	CHECK DATE	CHECK #	VENDOR NAME	DESCRIPTION	AMOUNT
January	2/7/2013	103251	JDG CONSULTING LLC	2013 POWER COST FLOW THROUGH & RATE CASE 1/2013	10,360.00
January Account 928.000 Total					10,360.00
February	2/22/2013	103359	FEDERAL EXPRESS CORP	SHIPPING CHARGES FOR RATE CASE	19.36
February	2/28/2013	103436	VISA	CERTIFICATE OF EXISTENCE FEE	10.00
February	3/7/2013	103477	FEDERAL EXPRESS CORP	SHIPPING CHARGES FOR RATE CASE	33.33
February	3/7/2013	103499	THE MEADE COUNTY MESSENGER	NOTICE OF RATE INCREASE	720.00
February	3/7/2013	103465	CLARION PUBLISHING CO, INC	LEGAL NOTICE FOR RATE CASE	960.39
February Account 928.000 Total					1,743.08
March	3/15/2013	103579	HERALD NEWS PUBLISHING CO INC	DISPLAY OF RATE INCREASE	1,386.00
March	3/15/2013	103568	FEDERAL EXPRESS CORP	SHIPPING CHARGES FOR RATE CASE	58.08
March	3/22/2013	103636	FEDERAL EXPRESS CORP	SHIPPING CHARGES FOR RATE CASE	25.36
March	3/29/2013	801861	US BANK CORPORATE PYMT SYSTEMS	BINDERS FOR RATE CASE	42.93
March	3/29/2013	103706	KENTUCKY CLASSIFIED NETWORK	AD FOR RATE CASE	2,425.92
March	3/29/2013	103719	OHIO COUNTY TIMES NEWS	RATE CASE NEWSPAPER ADVERTISING	549.00
March	4/8/2013	103791	JDG CONSULTING LLC	LEGAL FEES FOR RATE CASE	7,410.00
March	4/8/2013	103763	CIVITAS MEDIA LLC	RATE CASE ADVERTISING	3,080.70
March	4/8/2013	103754	BRITE & HOPKINS ATTORNEYS	LEGAL FEES FOR RATE CASE	930.00
March	4/8/2013	103791	JDG CONSULTING LLC	LEGAL FEES FOR RATE CASE	1,610.00
March Account 928.000 Total					17,517.99

Meade County Rural Electric

Case No. 2013-00033

Commission Staff's Second Request for Information

Item 36. Refer to Meade County's response to Staff's First Request, Item 49.

a. Are the DSM programs listed offered in conjunction with identical programs offered by Big Rivers?

Response: Yes

b. Does Meade County have plans to increase its DSM offerings in the future independent of Big Rivers' DSM programs?

Response: At this time Meade County does not plan to provide any programs other than the Big Rivers programs.

c. Describe the level of customer interest in the DSM programs noted in Meade County's response. Provide the number of customers that are actually participating or have indicated a desire to participate.

Response: 540 members have taken advantage of the DSM program.

d. Provide the 2013 budgeted or estimated total costs of Meade County's DSM programs.

Response: Big Rivers has budgeted approximately \$260,000. Meade County's costs are included in employee wages and benefits and are part of departmental budgets.