

DORSEY, GRAY, NORMENT & HOPGOOD

ATTORNEYS-AT-LAW

318 SECOND STREET

HENDERSON, KENTUCKY 42420

JOHN DORSEY (1920-1988)
STEPHEN D. GRAY
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January 4, 2016

Mr. Jeff DeRouen
Public Service Commission
Post Office Box 615
Frankfort, Kentucky 40602

Re: Kenergy Application for General Adjustment in Rates
2015-00312

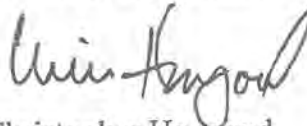
Dear Mr. DeRouen:

Enclosed for filing are Kenergy's responses to the PSC Staff's
Second Data Requests.

Very truly yours,

DORSEY, GRAY, NORMENT & HOPGOOD

By



J. Christopher Hopgood
Counsel for Kenergy Corp.

JCH/cds

Encls.

cc:

Attorney General


Office of Rate Intervention

CASE NO. 2015-00312

Commission Staff's Second Request for Information

VERIFICATION

I verify, state and affirm that the data request responses filed with this verification and for which I am listed as a witness are true and correct to the best of my knowledge, information and belief formed after a reasonable inquiry.


Steve Thompson, Vice President - Finance

STATE OF KENTUCKY

COUNTY OF: DAVIESS

The foregoing was signed, acknowledged and sworn to before me by Steve Thompson, this 29th day of December, 2015.

My commission expires 3-20-2016


Notary Public, KY. State at Large

458992

(seal)

CASE NO. 2015-00312

VERIFICATION

I verify, state, and affirm that I prepared or supervised the preparation of the responses to the Commission's Second Data Request for Information filed with this verification and for which I am listed as a witness; and, that those responses are true and correct to the best of my knowledge, information and belief formed after a reasonable inquiry.



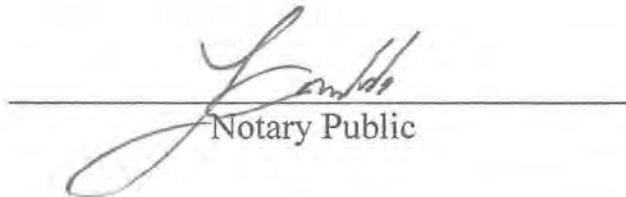
Jack D. Gaines, JDG Consulting, LLC

STATE OF GEORGIA

COUNTY OF: DeKalb

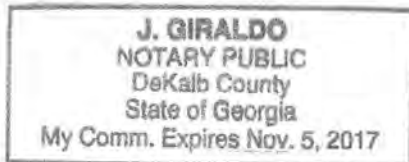
The foregoing was signed, acknowledged and sworn to before me by Jack D. Gaines, this 31 day of December, 2013.

My commission expires 11-05-2017



Notary Public

(seal)

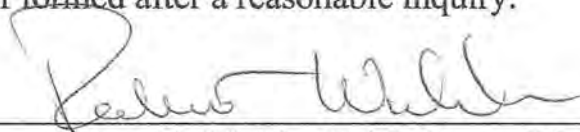


CASE NO. 2015-00312

Commission Staff's Second Request for Information

VERIFICATION

I verify, state and affirm that the data requests responses with this verification and for which I am listed as a witness are true and correct to the best of my knowledge, information and belief formed after a reasonable inquiry.



Robert N. Welsh, Welsh Group, LLC

COMMONWEALTH OF VIRGINIA

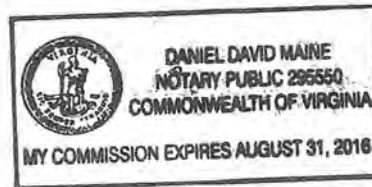
COUNTY OF: STAFFORD

The foregoing was signed, acknowledged and sworn to before me by Robert N. Welsh, this 30 day of December, 2015.

My commission expires 08/31/2016



Notary Public



(seal)

CASE NO. 2015-00312

COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION

VERIFICATION

I verify, state and affirm that the data request responses filed with this verification and for which I am listed as a witness are true and correct to the best of my knowledge, information and belief formed after a reasonable inquiry.




David Hamilton, Vice President - Member Services

STATE OF KENTUCKY

COUNTY OF: DAVIESS

The foregoing was signed, acknowledged and sworn to before me by David Hamilton, this 29th day of December, 2015


Notary Public, KY, State at Large 458992

My commission expires 3-20-2016



(seal)

CASE NO. 2015 -00312

COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION

VERIFICATION

I verify, state and affirm that the data request responses filed with this verification and for which I am listed as a witness are true and correct to the best of my knowledge, information and belief formed after a reasonable inquiry.



Keith Ellis, Vice President, Administrative Services & Human Resources

STATE OF KENTUCKY

COUNTY OF: DAVIESS

The foregoing was signed, acknowledged and sworn to before me by Keith Ellis, the 4th day of January, 2016.

My commission expires 5-24-2019



Notary Public, KY. State at Large

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 1)** Refer to the Application, Exhibit 3, Tariff Sheet 32 (Exh. A), "Schedule 32- Special
2 Charges." Explain the increases in "Average Vacation" and "Sick Leave Days."

3
4 **Response)** Kenergy has not increased the number of vacation or sick days granted to employees
5 each year. The numbers used on tariff sheet 32 are the number of days paid during the test period.
6 The number of days paid can vary from year to year depending on individual circumstances. Kenergy
7 has a sick leave donation program whereby employees can donate 6 days per year to other
8 employees who may have run out of sick leave. Kenergy views this as more of a timing issue. The
9 issue does not impact the labor adjustment since 2080 hours are used for pro forma labor.

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11 **Witness)** Keith Ellis

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 2)** Refer to the Application, Exhibit 3, Tariff Sheet 76 (Exh. A). Lines 2, 3, and 4
2 provide references to Exhibit 5, page 1. Confirm that each of the references listed correctly
3 identify the appropriate line number on Exhibit 5, page 1.

4
5 **Response)** Line 2 should refer to Exhibit 5A, page 1, lines 21 and 22.

6 Line 3 should refer to Exhibit 5A, page 1, line 27.

7 Line 4 should refer to Exhibit 5A, page 1, line 26.

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9 **Witness)** Steve Thompson

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KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION

1 **Item 3)** Refer to the Application, Exhibit 5. Provide all schedules in this exhibit in Excel
2 spreadsheet format, with all cells and formulas intact and unprotected.

3
4 **Response)** The Excel file provided electronically in response to Item 44, "PSC 2 Item 44 – Summary
5 of Rev Adjmts IS Notice YE 06-30-15.xlsx" contains the Adjusted Income Statement and the
6 Adjustment Recap found in Exhibit 5A. The Excel files provided electronically in response to Item 41a
7 contain the professional services detailed analysis. In addition, please see the following Excel files
8 provided electronically:

9 "PSC 2 Item 3 - 930 all accounts transaction detail test year.xlsx"

10 "PSC 2 Item 3 - Adjustment to Interest - Customer Deposits.xlsx"

11 "PSC 2 Item 3 - Bad Debt Expense Adj. .xlsx"

12 "PSC 2 Item 3 - Contractor Veg Man Adj.xlsx"

13 "PSC 2 Item 3 - Depreciation Adj.xlsx"

14 "PSC 2 Item 3 - Disallowed expense adjustment.xlsx"

15 "PSC 2 Item 3 - Geothermal Revenue and Expense Adjustment.xlsx"

16 "PSC 2 Item 3 - Interest Expense Adjustment.xlsx"

17 "PSC 2 Item 3 - labor & OH adj 2015 rate case.xlsx"

18 "PSC 2 Item 3 - Meters retired adjustment - account 586.xlsx"

19 "PSC 2 Item 3 - Non-Cash Capital Credit Alloc Adj.xlsx"

20 "PSC 2 Item 3 - Non-Operating Margins – Interest.xlsx"

21 "PSC 2 Item 3 - Non-Recurring 920 detail.xlsx"

22 "PSC 2 Item 3 - Overhead Line Main 593.000.xlsx"

23 "PSC 2 Item 3 - Overheads Backup to Adjustment.xlsx"

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 "PSC 2 Item 3 - Rate Case Expense - Outside Vendors.xlsx"

2 "PSC 2 Item 3 - Reclassify Account 912 and 913 costs to Account 908.xlsx"

3 "PSC 2 Item 3 - Refinancing Adjustment.xlsx"

4 "PSC 2 Item 3 - Regulatory Asset Amortization Adj..xlsx"

5 "PSC 2 Item 3 - Schedule of Non-Recurring Items.xlsx"

6 "PSC 2 Item 3 - Substation Maintenance 592.000.xlsx"

7

8 When preparing this response, Kenergy Corp. identified \$10,924.19 in advertising costs that were
9 included in the Account 930 Analysis but were excluded from the Disallowed Expense Adjustment in
10 error. Kenergy confirms that the \$10,924.19 in advertising should be excluded for rate making
11 purposes.

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13 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 4)** Refer to the Application, Exhibit 5A, page 6, footnote 8.

2 a. Provide a description and/or documentation of Kenergy's bonus program.

3

4 **Response)** Kenergy's success sharing program attempts to reward employees that work together
5 to achieve selected target or stretch metrics related to safety, member satisfaction, service reliability
6 and financial performance during the calendar year. Each year management reviews the past year
7 and attempts to challenge the employees by improving on past performance while seeking to share
8 the reward with employees relative improved safety, member satisfaction, reliability, and financial
9 statistics.

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11 **Witness)** Keith Ellis

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 4)** Refer to the Application, Exhibit 5A, page 6, footnote 8.

2 b. Provide a breakdown of bonus recipients by job classification and the amount
3 that each received.

4 **Response)**

5

Employee Job Classification	Incentive Pay
<i>subtotal grade 4</i>	\$45.60
<i>subtotal grade 5</i>	\$717.04
<i>subtotal grade 6</i>	\$9,213.18
<i>subtotal grade 7</i>	\$2,207.85
<i>subtotal grade 8</i>	\$6,558.74
<i>subtotal grade 9</i>	\$2,886.87
<i>subtotal grade 10</i>	\$15,874.88
<i>subtotal grade 11</i>	\$7,958.16
<i>subtotal grade 12</i>	\$1,387.53
<i>subtotal grade 13</i>	\$1,749.19
<i>subtotal grade 14</i>	\$3,738.28
<i>subtotal grade 15</i>	\$1,355.21
<i>subtotal grade 17</i>	\$2,240.03
<i>subtotal grade 19</i>	\$2,587.97
<i>subtotal grade 20</i>	\$0.00
TOTAL	\$58,520.53

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8 **Witness)** Keith Ellis

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 4)** Refer to the Application, Exhibit 5A, page 6, footnote 8.

2 c. Provide the amount of bonuses paid for the years 2010 through 2014.

3

4 **Response)** 2010 \$135,821.56

5 2011 \$54,664.40

6 2012 \$57,578.47

7 2013 \$111,302.01

8 2014 \$58,520.53

9

10 **Witness)** Keith Ellis

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 5)** Refer to the Application, Exhibit 5A, page 6d. Column (b), Total Payroll by Account,
2 indicates a total of \$11,398,060, but actually sums to \$11,395,670. Explain this discrepancy.

3

4 **Response)** Totals for account 921000 were unintentionally omitted from Exhibit 5A, page 6d. A
5 revised copy is attached as page 2 of this response.

6

7 **Witness)** Steve Thompson

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KENERGY CORP.
 2015-00312 RATE APPLICATION
 WAGES & SALARIES BY ACCOUNT NUMBER
 7/1/14 -06/30/15

Line No	(a) ACCT	(b) TOTAL PAYROLL BY ACCOUNT	(c) LABOR ADJUSTMENT BY ACCOUNT	
1	107100	152,672	2,815	
2	107200	3,008,574	55,460	
3	107218	528	10	
4	107250	143	3	
5	107255	41,435	764	
6	107260	33	1	
7	107265	344	6	
8	107285	5,624	104	
9	107295	29,076	536	
10	107500	123,564	2,278	
11	108800	310,036	5,716	
12	108810	221	4	
13	142200	4,902	90	
14	143100	1,696	31	
15	143600	(1,612)	(30)	
16	183200	4,940	91	
17	416000	744	14	
18	417102	28	1	
19	417107	140	3	
20	582000	594	11	
21	582200	5,101	94	
22	583000	172,912	3,188	
23	586000	100,651	1,856	
24	588000	1,144,826	21,105	
25	588210	374	7	
26	592000	320,945	5,917	
27	592100	47,633	878	
28	592200	16,105	297	
29	593000	1,460,360	26,922	
30	593300	188,335	3,472	
31	594000	74,801	1,379	
32	595000	29,549	545	
33	596000	31,793	586	
34	597000	9,310	172	
35	598000	37,321	688	
36	903000	2,064,757	38,065	
37	908000	95,496	1,761	
38	912000	55,536	1,024	
39	920000	1,353,066	24,944	
40	920220	291	5	
41	920230	5,382	99	
42	920240	6,650	123	
43	920250	17,585	324	
44	920260	17,131	316	
45	921000	2,390	44	
46	928600	518	10	
47	930200	113,610	2,094	
48	935000	341,950	6,304	
49				
50				
51		11,398,060	210,127	
52				
53	Accts 107,108, 183,500	3,677,190	67,790	32.261544%
54	Accts 142, 143, 146	4,986	92	0.043744%
55	Accts 416, 417	913	17	0.008002%
56	Accts 582-935	7,714,971	142,228	67.686709%
57		11,398,060	210,127	100.000000%

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 6)** Refer to the Application, Exhibit 5A, pages 6 and 6e. Explain the discrepancy in
2 the amounts shown for regular hours, overtime hours and double-time hours on both pages.

3
4 **Response)** Page 6 includes actual pays that occurred during the test period plus the change in
5 payroll accruals at the beginning and the end of the test period to arrive at total payroll hours accrued
6 during the test period. The test period is then normalized. Page 6e captures the 26 payrolls that were
7 processed between 07/16/2014 through 07/01/2015, which included worked days 06/30/2014 through
8 06/28/2015.

9
10 **Witness)** Steve Thompson

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 7)** Refer to the Application, Exhibit 5A, page 7e. Explain the entry for Item D., Annual
2 Pension Prepayment Writeoff, in the amount of \$139,420.

3
4 **Response)** This amount represents the 10-year amortization of the \$1,394,200 prepayment to the
5 NRECA defined benefit pension plan in April 2013. This accounting treatment was approved by the
6 Rural Utility Service. See item 7, pages 3-4 of 4.

7
8 **Witness)** Steve Thompson
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**Retirement Security Plan
Accelerated Funding Payment
KENERGY CORP
01-18065-002 RNR01A**

Demographic Data From January 2013 Bill

Total payroll used for billing purposes	\$2,147,809
Total participants included for billing purposes	32 active, 0 disabled

2013 Billing Rates

Refer to footnotes 1 and 2 on the following page for other important information

	Prior to Accelerated Funding Payment	Co-op Elects to Make Accelerated Funding Payment (applicable retroactive to 1/1/2013)
Employer Rate	25.99%	19.36%
Employee Rate	0.00%	0.00%
Administration Fee Rate	0.67%	0.67%
Total Billing Rate	26.66%	20.03%

Accelerated Funding Payment

Refer to footnotes 3 and 4 on the following page for other important information

If paid by 1/31/2013	\$1,367,628
If paid by 2/28/2013	\$1,376,427
If paid by 3/31/2013	\$1,385,283
If paid by 4/30/2013	\$1,394,196
If paid by 5/31/2013	\$1,403,167
If paid by 6/30/2013	\$1,412,195
If paid by 7/31/2013	\$1,421,281
If paid by 8/31/2013	\$1,430,425



United States Department of Agriculture
Rural Development

February 14, 2013

To: All Electric Program Borrowers

Subject: NRECA Retirement Security Pension Plan Prepayments

RUS has received numerous calls from borrowers with regards to the opportunity for prepayment of their NRECA Retirement Security Pension Plan (R&S Plan). Specifically, NRECA is offering an option to prepay a portion of future defined benefit R&S Plan contributions. The prepayment option allows members to prepay contributions in exchange for lower future R&S Plan billing rates.

As part of an effort to be proactive to borrower needs and providing improved customer service, Electric Program staff undertook an immediate review of the changes. Staff has held numerous discussions with the RUS Program Accounting Services Division and has prepared the following accounting guidance for our borrowers who choose to participate in this prepayment opportunity.

For accounting purposes, since the payments are voluntary prepayments of the pension costs and have a future benefit, the amounts shall be recorded as a long term prepayment in Account 186, Miscellaneous Deferred Debits, of the RUS Electric Uniform System of Accounts, 7 CFR 1767 (USOA). This prepaid expense shall be amortized to Account 926, Employee Pensions and Benefits, over a ten year period which represents the remaining service lives of all plan participants. Or as an alternative, entities may calculate the amortization period by subtracting the coop's average age of its workforce as provided by NRECA from the coop's normal retirement age (per its plan definition) up to a maximum of 20 years. If an entity chooses to finance its prepayment, interest expense shall be recorded as such in the year incurred as required by the USOA.

We consider the annual pension contribution reductions resulting from the voluntary prepayments to be in the Government's best financial interests. In order to facilitate borrower's participation in this optional NRECA program and to reduce the administrative burden on our borrowers and RUS of acting on individual borrower requests to incur unsecured indebtedness, we consent to the borrowers' excluding unsecured indebtedness incurred for this purpose from the limitation in Section 6.13(e) in their RUS Loan Contracts.

1400 Independence Ave, S.W. · Washington DC 20250-0700
Web: <http://www.rurdev.usda.gov>

Committed to the future of rural communities.

"USDA is an equal opportunity provider, employer and lender."
To file a complaint of discrimination, write USDA, Director, Office of Civil Rights,
1400 Independence Avenue, S.W., Washington, DC 20250-9410 or call (800) 795-3272 (Voice) or (202) 720-6382 (TDD).

Generally speaking, Section 6.13 of the typical RUS Loan Contract places restrictions on incurring further indebtedness and then lists several exceptions to the restrictions. If an exception applies, Section 6.13 defines the excepted indebtedness as "Permitted Debt."

Not all unsecured indebtedness is "Permitted Debt." Section 6.13(e) of the RUS Loan Contract limits the amount of unsecured indebtedness that a borrower may incur to 15% of Net Utility Plant if the borrower's equity level, after giving effect to such unsecured indebtedness, is less than 30% of its Total Assets unless the borrower obtains the consent of RUS.

Since we are consenting to NRECA's request, we will consider "Permitted Debt" to include unsecured indebtedness incurred specifically for the purpose of participating in NRECA's optional prepayment of future defined benefit R&S Plan contributions. Consequently, such unsecured indebtedness will be excluded for all purposes in applying Section 6.13(e). This is an interpretation and consent under the loan contract and not an endorsement of the pension plan or the options.

This is consistent with our desire to streamline processes and to continually strive to be responsive to our borrower's needs. We are pleased to have the opportunity to take a proactive approach in addressing these concerns. Both myself, as well as the Electric Program team, look forward to working with each of you in a proactive and forward looking fashion in the future.

Sincerely,



NIVIN A. ELGOHARY
Assistant Administrator, Electric
Rural Utilities Service

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 8)** Refer to the Application, Exhibit 5A, page 7f.

2 a. Refer to the payroll tax calculation. Reconcile the pro forma wages used for the
3 payroll tax calculation with the pro forma wages as shown on Exhibit 5A, page 6.

4
5 **Response)** The pro forma wages shown on Exhibit 5A, page 6, use an average wage for full time
6 employees' regular, overtime, and double time wages (total of \$11,529,889). The pro forma wages
7 used for the payroll tax calculation on Exhibit 5A, page 7f, line 5, are calculated using each
8 employee's actual pay rate as of June 30, 2015, as well as actual overtime and double time hours by
9 employee (total of \$11,526,507).

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11 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 8)** Refer to the Application, Exhibit 5A, page 7f.

2 b. Refer to the workers' compensation calculation. Reconcile the pro forma regular
3 wages used for the workers' compensation calculation with the pro forma regular
4 wages as shown on Exhibit 5A, page 6.

5
6 **Response)** The pro forma wages shown on Exhibit 5A, page 6, use an average wage for full time
7 employee's regular time (total \$10,514,400). The pro forma wages used for the workers'
8 compensation calculation on Exhibit 5A, page 7f, line 23, are calculated using each employee's actual
9 wage as of June 30, 2015 (total \$10,515,315).

10

11 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 8)** Refer to the Application, Exhibit 5A, page 7f.

2 c. Refer to the workers' compensation calculation. Provide the calculation of the
3 overtime wages used in the workers' compensation calculation.

4
5 **Response)** The pro forma wages shown on Exhibit 5A, page 6, use an average wage for full time
6 employee's overtime pay (total \$1,009,542). The pro forma overtime wages used for the workers'
7 compensation calculation on Exhibit 5A, page 7f, line 25, are calculated using each employee's actual
8 overtime rate at June 30, 2015 times each employee's actual overtime hours for the twelve months
9 ending June 30, 2015 (total \$1,002,592), which is then reduced by one third to apply overtime hours
10 at the straight time rate (total \$668,395).

11
12 **Witness)** Steve Thompson

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 8)** Refer to the Application, Exhibit 5A, page 7f.

2 d. Explain why it is appropriate to include Property Loss/Damage & Excess Liability
3 Insurance as an adjustment to overheads related to wage adjustments.
4

5 **Response)** Kenergy has historically written off this expense as a payroll overhead. Please see
6 Exhibit 5A, Page 7, line 9 for the actual amount written off as a payroll overhead during the test
7 period, and the test period adjustment to reduce this expense by (\$17,590).
8

9 **Witness)** Steve Thompson
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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 9)** Refer to the Application, Exhibit 5A, page 15, footnote (1). The costs indicated in
2 footnote 1 total \$110,000 rather than \$100,000 as proposed to calculate the adjustment. Confirm the
3 correct amount of Kenergy's rate case expense.

4
5 **Response)** The amount should be \$110,000.

6
7 **Witness)** Steve Thompson

**KENERGY CORP.
 RESPONSE TO THE COMMISSION STAFF'S
 SECOND REQUEST FOR INFORMATION
 2015-00312 RATE APPLICATION**

1 **Item 10)** Refer to the Application, Exhibit 5A, page 20.

2 a. Provide the undepreciated balance of all electro-mechanical meters as of the end of
 3 the test year, and the estimated balance as of December 31, 2015. Provide all
 4 supporting calculations and documentation.

5
 6 **Response)**

JUNE 2015

Description	Quantity	Amount
3 WIRE METERS WITH DCI MODULE	500	26,756.00
2 WIRE METERS	867	65,991.70
3 WIRE METERS	57,804	3,216,889.53
3 PHASE - 3 & 4 WIRE	3,906	861,055.10
REACTIVE METERING	10	12,824.11
JEM 2 METER	3	8,587.12
1 PH METER-SECURITY LINK	1	51.89
1 PHASE ELECTRONIC METER-TWACS	1,000	136,877.50
3 PHASE ELECTRONIC METER-TWACS	12	3,321.00
1 PH ELECTRONIC METERS-CANNON	100	17,702.96
	64,203	4,350,056.91

EST. DECEMBER 2015

Description	Quantity	Amount
3 WIRE METERS WITH DCI MODULE	500	26,756.00
2 WIRE METERS	0	-
3 WIRE METERS	33,086	2,230,580.48
3 PHASE - 3 & 4 WIRE	3,356	814,481.10
REACTIVE METERING	10	12,824.11
JEM 2 METER	3	8,587.12
1 PH METER-SECURITY LINK	1	51.89
1 PHASE ELECTRONIC METER-TWACS	1,000	136,877.50
3 PHASE ELECTRONIC METER-TWACS	12	3,321.00
1 PH ELECTRONIC METERS-CANNON	100	17,702.96
	38,068	3,251,182.16

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 8
 9 **Witness)** Steve Thompson

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 10)** Refer to the Application, Exhibit 5A, page 20.

2 **b.** Provide the number of electro-mechanical meters actually replaced as of the end of
3 the test year.

4

5 **Response)** Replacement of electro-mechanical meters with the new AMI meters began in July
6 2015, after the end of the test period.

7

8 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 10)** Refer to the Application, Exhibit 5A, page 20.

2 c. Provide the undepreciated balance of the electro-mechanical meters retired as of
3 the end of the test year.

4

5 **Response)** Please see the response to item 10b. There were no electro-mechanical meters
6 retired as of the end of the test period.

7

8 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 10)** Refer to the Application, Exhibit 5A, page 20.

2 d. Explain whether Kenergy has recorded a regulatory asset for the undepreciated
3 balance of electro-mechanical meters that have been retired. Provide the journal
4 entry to record the regulatory asset and supporting calculations for the amount
5 of the regulatory asset.

6
7 **Response)** An amount is recorded in the regulatory asset account each month based on the
8 number of meters retired. The loss per meter is calculated based on the net book value of the meters
9 retired plus the removal labor. Please see attached entry made for November 2015, Item 10d, Page 2
10 of 2.

11
12 **Witness)** Steve Thompson

NOVEMBER 2015

Asset	Asset Description	Asset GL Acct	Quantity	Capitalized Cost	Loss Amount	Average Cost	Asset Status
370010	CURRENT TRANSFORMERS	370	0	0	0		Inactive
370011	POTENTIAL TRANSFORMERS	370	0	0	0		Inactive
370012	METER SOCKETS	370	0	0	0		Inactive
370014	3 WIRE METERS WITH DCI MODULE	370	500	26,756.00	0	53.51	Active
370015	2 WIRE METERS	370	0	0.00	0	-	Active
370016	3 WIRE METERS	370	42,307	2,699,066.96	0	63.80	Active
370018	POWER, SPECIAL & DEMAND	370	0	0	0		Active
370019	TEST SWITCHES	370	0	0	0		Inactive
370020	REACTIVE METERING	370	10	12,824.11	0	1,282.41	Active
370021	JEM 2 METER	370	3	8,587.12	0	2,862.37	Active
370022	1 PH METER-SECURITY LINK	370	1	51.89	0	51.89	Active
370023	1 PHASE ELECTRONIC METER-TWACS	370.1	1,000	136,877.50		136.88	
370024	3 PHASE ELECTRONIC METER-TWACS	370.1	12	3,321.00		276.75	
370025	1 PH ELECTRONIC METERS-CANNON	370.1	100	17,702.96		177.03	

43,933 2,905,187.54

370017 3 PHASE - 3 & 4 WIRE 370 3,356 814,481.10 0 242.69 Active

3,719,668.64 Total meters

979,540.05 Depreciation

2,740,128.59 Net book value

228,451.60 Removal Cost of Single phase meters

69,502.76 Removal Cost of Three phase meters

3,038,082.95 Net Loss

64.25 Loss per meter

6839 Number of meters retired for the month

D 182.200

C 108.670

439,371.72 JE FOR REG ASSET

1,075,440.51 Total in 182.200 Regulatory Asset-AMI

5.20 per meter-Contractor rate - 1 phase meters

20.71 Coop labor / 3 phase meters

**KENERGY CORP.
 RESPONSE TO THE COMMISSION STAFF'S
 SECOND REQUEST FOR INFORMATION
 2015-00312 RATE APPLICATION**

1 **Item 10)** Refer to the Application, Exhibit 5A, page 20.

2 e. Provide an estimate as of December 31, 2015, of the information requested in
 3 parts a, b, and c above.

4
 5 **Response)**

6 a.

EST. DECEMBER 2015

Description	Quantity	Amount
3 WIRE METERS WITH DCI MODULE	500	26,756.00
2 WIRE METERS	0	-
3 WIRE METERS	33,086	2,230,580.48
3 PHASE - 3 & 4 WIRE	3,356	814,481.10
REACTIVE METERING	10	12,824.11
JEM 2 METER	3	8,587.12
1 PH METER-SECURITY LINK	1	51.89
1 PHASE ELECTRONIC METER-TWACS	1,000	136,877.50
3 PHASE ELECTRONIC METER-TWACS	12	3,321.00
1 PH ELECTRONIC METERS-CANNON	100	17,702.96
	38,068	3,251,182.16

7
 8 b. Estimated number of Meters replaced at December 31, 2015 is 23,923 - Single phase meters and 550 -
 9 three phase meters.

10
 11 c. The undepreciated balance of meters retired as of December 31, 2015

Single phase meters	25,585.00	1,052,300.75
Three phase meters	550.00	46,574.00
	26,135.00	1,098,874.75

12
 13 d. See attachment for estimated journal entry for December 2015 regulatory asset total, Item
 14 10e, Page 2 of 2.

15
 16 **Witness)** Steve Thompson

Estimated December 2015

Asset	Asset Description	Asset GL Acct	Quantity	Capitalized Cost	Loss Amount	Average Cost	Asset Status
370010	CURRENT TRANSFORMERS	370	0	0	0		Inactive
370011	POTENTIAL TRANSFORMERS	370	0	0	0		Inactive
370012	METER SOCKETS	370	0	0	0		Inactive
370014	3 WIRE METERS WITH DCI MODULE	370	500	26,756.00	0	53.51	Active
370015	2 WIRE METERS	370	0	0.00	0	-	Active
370016	3 WIRE METERS	370	33,086	2,230,580.48	0	67.42	Active
370018	POWER, SPECIAL & DEMAND	370	0	0	0		Active
370019	TEST SWITCHES	370	0	0	0		Inactive
370020	REACTIVE METERING	370	10	12,824.11	0	1,282.41	Active
370021	JEM 2 METER	370	3	8,587.12	0	2,862.37	Active
370022	1 PH METER-SECURITY LINK	370	1	51.89	0	51.89	Active
370023	1 PHASE ELECTRONIC METER-TWACS	370.1	1,000	136,877.50		136.88	
370024	3 PHASE ELECTRONIC METER-TWACS	370.1	12	3,321.00		276.75	
370025	1 PH ELECTRONIC METERS-CANNON	370.1	100	17,702.96		177.03	

34,712 2,436,701.06

370017 3 PHASE - 3 & 4 WIRE 370 3,356 814,481.10 0 242.69 Active

3,251,182.16 Total meters

993,307.37 Depreciation

2,257,874.79 Net book value

180,502.40 Removal Cost of Single phase meters

69,502.76 Removal Cost of Three phase meters

2,507,879.95 Net Loss

65.88 Loss per meter

9221 Number of meters retired for the month

D 182.200

C 108.670

607,469.82 JE FOR REG ASSET

1,682,910.33 Total 182.200 REGULATORY ASSET-AMI

5.20 per meter-Contractor rate - 1 phase meters

20.71 Coop labor / 3 phase meters

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 11)** Refer to the Application, Exhibit 5D, pages 4-17 of 28. Explain the several
2 negative amounts without descriptions.

3

4 **Response)** The negative amounts are cash receipts related to soda machines.

5

6 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 12)** Refer to the Application, Exhibit 6, the Testimony of Steve Thompson, page 2 of
2 4, line 32. According to Mr. Thompson's testimony, Kenergy's total annual normalized revenues
3 are to increase by \$2,563,807. Reconcile this with the total increase of revenues of \$2,551,130
4 on Exhibit 4, page 4.

5
6 **Response)** Exhibit 4, page 4 total does not include the special charge revenue increase of \$12,677
7 for special charges, etc. See Exhibit 9, page 13, Line 17 column k.

8
9 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 13)** Refer to the Application, Exhibit 7, the Testimony of Jack Gaines ("Gaines
2 Testimony"), page 11, line 14. Confirm that the sum of the revenue column is
3 \$2,594,981.

4
5 **Response)** The increase to Residential and Single Phase is incorrect by \$20. It should be
6 \$2,121,977. Also, the sum in the testimony did not include (\$4,516) of unbilled revenues. With the
7 corrections, the total change in regular tariff revenues is \$2,594,981.

8
9 **Witness)** Jack Gaines

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 14)** Refer to the Gaines Testimony, page 12, line 3. Confirm that the Tot. Regular
2 Tariff System Average is 4.29%

3

4 **Response** The 4.29% is correct and should appear in the table on page 12 as the Total Regular
5 System Tariff Average.

6

7 **Witness)** Jack Gaines

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 15)** Refer to the Gaines Testimony, pages 12 -through 14. Explain why Kenergy is
2 not proposing a rate increase for the Three Phase Over 1,000 kW class that would result in a
3 positive rate of return.

4
5 **Response)** The decision was made by management to use gradualism to minimize the customer
6 impact of adjusting revenues to remove the deficiency from the last two flow through cases.
7 Approximately half of the deficit is removed in this rate case and Kenergy plans to continue to reduce
8 it in future rate cases. Please refer to Gaines Testimony, page 15, lines 13 through 18.

9
10 **Witness)** Jack Gaines

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 16)** Refer to the Gaines Testimony, Attachment A. Explain why the MRSM and non-
2 FAC PPA factors are not test-year averages.

3

4 **Response)** The retail factors used on Attachment A are synchronized with the wholesale factors
5 used to normalize power costs so that the test year reflects dollar for dollar pass through of the
6 corresponding wholesale costs. Wholesale non-FAC PPA is based on September through June of the
7 test period to recognize the going level since the Big Rivers factor was reset in September; MRSM is
8 based on the last five months of the test year to reflect going level since the MRSM funding was
9 reduced to the transmission revenue in that period.

10

11 **Witness)** Jack Gaines

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 17)** Refer to the Application, Exhibit 8, the Testimony of Robert N. Welsh ("Welsh
2 Testimony") at pages 19-20.

3 a. Explain whether approval of the proposed depreciation rates by the Rural
4 Utilities Service ("RUS") has been received by Kenergy.

5 **Response)** Yes.

6

7 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 17)** Refer to the Application, Exhibit 8, the Testimony of Robert N. Welsh ("Welsh
2 Testimony") at pages 19-20.

3 b. If the answer to part a. of this request is affirmative, provide the RUS
4 approval document.

5
6 **Response)** See item 17b, page 2-3 of 3.

7
8 **Witness)** Steve Thompson

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**United States Department of Agriculture
Rural Development**

December 22, 2015

Mr. Steve Thompson
Vice President - Finance
Kenergy Corporation
P.O. Box 18
6420 Old Corydon Road
Henderson, KY 42419-0018

Dear Mr. Thompson:

Kenergy Corporation (Kenergy) submitted a letter to the Rural Utilities Service (RUS) on August 12, 2015 requesting approval of proposed depreciation rates for distribution plant accounts derived from the 2015 Depreciation Study prepared by the Welsh Group, LLC. Kenergy also requested approval to implement the proposed rates any time before December 31, 2017. The depreciation rates recommended by the study are listed below.

Account		Proposed Rates
362	Station Equipment	1.9%
362.1	Supervisory Control Equipment	5.0%
362.2	Microwave Equipment	5.0%
362.22	Microwave Towers	2.8%
362.3	Fiber in Substations	4.0%
362.4	Owenboro Fiber	4.0%
364	Poles, Towers & Fixtures	4.7%
365	Overhead Conductors & Devices	4.0%
366	Underground Conduit	2.2%
367	Underground Conductors & Devices	3.3%
368	Line Transformers	3.3%
369	Services	4.0%
370	Meters	6.0%
370	Meters - AMI	7.5%
371	Installations on Consumers' Premises	5.1%
373	Street Lighting & Signal Systems	4.6%
	<i>Composite Rate</i>	<i>3.9%</i>

Based on a review of the 2015 Depreciation Study and the information supplied in your letter, RUS approval is hereby granted for Kenergy to implement the proposed depreciation rates indicated above to be effective any time before December 31, 2017.

Please let us know if we can be of further assistance.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Elliott", written over the word "Sincerely,".

JAMES F. ELLIOTT
Director of Operations
Rural Utilities Service-Electric Program

KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION

1 **Item 18)** Refer to the Welsh Testimony, page 4, and Exhibit 11, the Kenergy 2015
2 Depreciation Study ("Depreciation Study"), page 15.

- 3 a. Clarify whether RUS approval of the proposed depreciation rates is necessary
4 because these rates are to replace the current rates that RUS had previously
5 approved through the end of 2017, or because the proposed rates generally
6 exceed the recommended RUS ranges of depreciation rates.

7
8 **Response** The primarily reason for this Depreciation Study is to support the rate application and
9 meet the Commission expectations of a depreciation study every five years. The current depreciation
10 rates are approved by Rural Utility Service (RUS) until the end of 2017. If the Company waited until
11 2017 to update the depreciation rates for RUS the analysis in this study would be dated and RUS
12 would probably require an updated depreciation study. Gaining RUS approval now is a cost saving
13 move by the Company since it avoids a potential second depreciation study in less than two years.
14 RUS approval of the proposed depreciation rates is necessary because these rates are to replace
15 the current rates that RUS had previously approved. RUS does allow companies to revise their
16 depreciation rates without formal approval if the rate changes are within the ranges. However, this
17 rule does not apply to Kenergy since most of the current Kenergy rates are above the ranges. RUS is
18 always concerned about the adequacy of the depreciation rates to fully recover the investment over a
19 reasonable life. Whether Kenergy desired to maintain the current rates or lower them into the ranges
20 RUS would still want proof (a depreciation study) that the changes were reasonable. Although the
21 wording of the sentence on page 4 of the direct testimony could have been clearer, this is what it was
22 referring to.

23 **Witness)** Robert Welsh

KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION

1 **Item 18)** Refer to the Welsh Testimony, page 4, and Exhibit 11, the Kenergy 2015
2 Depreciation Study ("Depreciation Study"), page 15.

3 b. The Depreciation Study, Table 5, reflects the proposed depreciation rates of ten
4 plant accounts, of which nine accounts exceed the recommended RUS range
5 and one account is below the recommended RUS range. Explain, in Mr. Welsh's
6 experience, whether results such as this are typical for electric distribution
7 cooperatives. If so, provide a summary of the results for the comparable
8 distribution cooperatives.

9

10 **Response)** I would not characterize the proposed depreciation rates as typical for an electric
11 distribution cooperative because I do not believe the true life and salvage estimates are known for
12 most cooperatives. Most cooperatives are small and have insufficient investment activity (additions
13 and retirements) in the individual accounts to develop meaningful life and salvage estimates. As a
14 result, these companies rely on the RUS ranges or expert opinion to develop depreciation rates. The
15 larger cooperatives, like Kenergy, have sufficient investment activity to support a life and salvage
16 analysis, but even then some of their accounts may be too small for a meaningful analysis as account
17 366 is in this study.

18 However, I would characterize the proposed depreciation rates as reasonable for the distribution
19 accounts for an electric company. The life and salvage estimates underlying the proposed
20 depreciation rates reflect the actual experience of Kenergy distribution plant. In fact, the proposed
21 salvage estimates are quite conservative in that they are less than actual negative net salvage
22 experience in half the accounts. In addition, the RUS ranges are almost 40 years old (published in
23 1977) and I believe that if the ranges were updated to reflect the negative salvage experience in the

24

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 industry the proposed depreciation rates would probably be within the updated ranges. RUS also
2 believes the Kenergy depreciation rates are reasonable since they approved the current above the
3 ranges rates and recently (December 22, 2015) approved the proposed rates.

4
5 **Witness)** Robert N. Welsh

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 19)** Refer to the Depreciation Study, page 16, Table 5, and Tab 3, the Analysis
2 Summary, page 1. At the proposed depreciation rates, Table 5 reflects a 3.9 percent composite
3 rate exclusive of the 7.5 percent rate for the Advanced Metering Infrastructure ("AMI") meters,
4 while the chart on page 1 of the Analysis Summary shows a 3.9 percent composite rate including
5 the 7.5 percent rate for the AMI meters. Explain whether one of these is in error and if so, which
6 represents the correct presentation of the composite rate derived from the proposed depreciation
7 rates.

8
9 **Response)** The 3.9 percent composite on Table 5, page 16 and the Analysis Summary, page 1 are
10 both correct because the Advance Metering Infrastructure meters had no investment as of January 1,
11 2015 as shown on the Analysis Summary, page 2.

12
13 **Witness)** Robert N. Welsh

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KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION

1 **Item 20)** Refer to the Depreciation Study, Tab 3, the Analysis Summary, page 2. Of the
2 accounts for which the proposed depreciation rates are higher than the existing rates, two
3 accounts with current rates within the recommended RUS ranges, Account 368, Line
4 Transformers, and Account 373, Street Lighting and Signal Systems, have proposed rates that
5 exceed the RUS ranges. Explain whether the analysis performed by RUS for such accounts in
6 any way differs from its analysis of accounts in which the current rates already exceed the upper
7 end of its recommended ranges.

8
9 **Response)** The RUS study analysis process looks at each depreciation study as a stand-alone
10 analysis of the company's best estimate of appropriate depreciation rates. They recognize that things
11 change over time and that an account moving from within the range to outside the range does not in
12 itself trigger any special review process. Similarly, an account above the range does not trigger any
13 special review process. Each account in a study is reviewed on its own merits.

14
15 **Witness)** Robert N. Welsh

KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION

1 **Item 21)** Refer to the Depreciation Study, the Analysis Summary, page 2. With the creation of
2 a regulatory asset pursuant to the Commission's decision in Case No. 2015- 00141,1 based on the
3 undepreciated balance of Kenergy's electro-mechanical meters at the time of their retirement,
4 explain the need to increase the depreciation rate for such meters from 5.0 to 6.0 percent as part
5 of the proceeding.

6
7 **Response)** As of January 1, 2015 the investment in Account 370 was \$5,922,484 of which
8 \$4,409,844 was electro-mechanical meters impacted by Case No 2015-00141. This study excluded
9 the investment impacted by Case No 2015-00141 and only develops a depreciation rate for the
10 remaining \$1,670,541 of investment. The Analysis Summary, page 1 showed the components of the
11 current 5% rate and the components of the proposed 6% rate. The rate change is partially due to a
12 life change of 43 years to 38 years and partially due to a net salvage change of -114% to -127%. On
13 page 6 of Depreciation Rate Narrative we stated we believe the total account SPR analysis was
14 reasonable approach to developing the life for the remaining investment since it shares most of the
15 life attributes of the electro-mechanical meters. The net salvage analysis, study tab 11, Annual
16 Retirement and Net Salvage page 8 shows the five-year average net salvage for the total account is -
17 167% and the three-year average (excluding electro-mechanical meters) is a lower -139%. However,
18 since the current prescribed salvage is -114%, we increased the net salvage to the mid-point -127%.
19 Since the depreciation reserve is 24.5% and significantly under the theoretical reserve 36% and the
20 total annual depreciation expense change resulting from the depreciation rate increase is under
21 \$17,000, we believe the depreciation rate increase to 6% is a prudent decision.

22
23 **Witness)** Robert N. Welsh

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 22)** Refer to the Application, Exhibit 9.

2 a. Refer to page 3, line 31, which provides the number of customers billed for June
3 2009. Confirm whether this amount is actually the customer count for June
4 2015. If not, provide an updated Exhibit 9 using the number of customers for June
5 2015.

6
7 **Response)** Yes, it is the customer count for June 2015.

8
9 **Witness)** Jack Gaines

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 22)** Refer to the Application, Exhibit 9.

2 b. Refer to page 10, line 2. The proposed energy charge in column (h)
3 differs from the energy charges shown in columns (b) and (e). Explain if the
4 energy charge in column (h) is meant to be an increase in the rate, or if it
5 should match what is shown in columns (b) and (e).

6
7 **Response)** The rate is not increased. The charges shown in columns (b) and (e) are rounded to 6
8 digits and the charge shown in column (h) is rounded to 7 digits. The revenues for all three charges
9 are identical.

10

11 **Witness)** Jack Gaines

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 23)** Identify and explain all differences in methodology, if any, between the cost-of-
2 service study ("COSS") filed in this case and the COSS filed by Kenergy in its most recent rate
3 case.

4

5 **Response)** There are no differences in methodology.

6

7 **Witness)** Jack Gaines

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**KENERGY CORP.
 RESPONSE TO THE COMMISSION STAFF'S
 SECOND REQUEST FOR INFORMATION
 2015-00312 RATE APPLICATION**

Item 24) Refer to the Application, Exhibit 10, page 1 of 171. Reconcile the amounts shown for the Regular Tariff Adjustment (column e) with the Adjusted Income Statement found in Exhibit SA of the Application. For example, line 2, purchased power adjustment is \$21,260 and the sum of lines 12 and 13 of Exhibit SA page 1 is \$21,281. Reconcile all amounts as needed in column (e).

Response) With reference to the purchased power adjustment, the correct net adjustment is \$21,260. On Page 1 of Exhibit 5A, it is column (c), line 12 plus line 13 minus line 19. See the table below for the reconciliation of the other expenses between Page 1 of Exhibit 10 and Exhibit 5A.

Line No.	Item	Normalized Adjustments Exhibit 5A, pg. 1 Column (c)	Pro Forma Adjustments Exhibit 5A, pg. 1 Column (e)	Allocation to Direct Serve Customers Exhibit 10, pg. 2 D	Reconciled Total Matching Exhibit 10, pg. 1 E
1	Distribution - Operation	\$ 5,667	\$ 190,484	\$ -	\$ 196,151
2	Distribution - Maintenance	\$ 934	\$ (97,387)	\$ (847)	\$ (95,606)
3	Consumer Accounts	\$ 867	\$ 73,401	\$ 76	\$ 74,192
4	Customer Service and Informational		\$ 123,620	\$ -	\$ 123,620
5	Sales		\$ (120,815)	\$ (247)	\$ (120,568)
6	Administrative and General	\$ 10,792	\$ (181,281)	\$ (6,555)	\$ (163,934)
7	Depreciation		\$ 1,237,133	\$ -	\$ 1,237,133
8	Tax Expense - Other	\$ 124,152	\$ 4,874	\$ 96,896	\$ 32,130
9	Interest on Long Term Debt		\$ 437,763	\$ 5,199	\$ 432,564
10	Interest on Customer Deposits and other		\$ 1,690	\$ -	\$ 1,690
11	Other Deductions		\$ (144,883)	\$ -	\$ (144,883)
12	Total O & M and Fixed	\$ 142,412	\$ 1,524,599	\$ 94,522	\$ 1,572,489
* Totals in Column D reconcile back to Exhibit 10, pg. 2, Column f					

Witness) Jack Gaines

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 25)** Refer to the Application, Exhibit 10, pages 5 and 6 of 171. Provide the allocation
2 factors used to distribute the other revenue through the non-direct serve rate classes.

3

4 **Response)** Please refer to the breakdown of Other Revenues shown on Page 11 of Exhibit 10.

5 Rent – Pole Attachments on line 16 are allocated on the allocation of Primary Three
6 Phase Rate Base, as shown on page 117, line 13.

7 Miscellaneous revenues on line 19 are allocated on Base Rate Revenue, as shown on
8 line 1.

9 SL Bulb Change Out on line 22 is directly assigned to Lighting.

10 All other revenues are allocated on number of consumers, as shown on Page 114, line
11 3.

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13 **Witness)** Jack Gaines

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 26)** Refer to the Application, Exhibit 10, pages 7-10 of 171.

2 a. Refer to page 7. Define Unit Charges.

3

4 **Response)** Unit charges are the result of the calculation of total costs (including operating margins
5 as a percent of rate base at 0.69%) divided by the billing statistic indicated on each page. For
6 example, on page 7, the calculation for generation indicates purchased power expense per kWh sold,
7 in mills/kWh. Page 8 reflects the cost per consumer and Page 9 reflects the cost per billing kW for rate
8 classifications that have demand components in the tariffed charges. Page 10 reflects the demand
9 costs allocated to each rate class divided by kWh sales, and the result is shown in mills per kWh.

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11 **Witness)** Jack Gaines

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 26)** Refer to the Application, Exhibit 10, pages 7-10 of 171.

2 b. Refer to page 10 of 171. Confirm that the Calculation of Unbundled Revenue
3 Charges is Energy Related and not Demand related. If this cannot be
4 confirmed, explain why the total is shown on the basis of mills per kWh.

5

6 **Response)** The calculations on page 10 are based on the demand related costs. However, they are
7 the demand related costs per mWh sales. Therefore, the unit costs are shown in mills per kWh. For
8 the rate classes with demand billing determinant data, the demand costs are presented in dollars per
9 kW on page 9.

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11 **Witness)** Jack Gaines

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 26)** Refer to the Application, Exhibit 10, pages 7-10 of 171.

2 c. Explain whether the results on pages 7-10 are the rates based on the proposed
3 or existing revenues.

4 **Response)** The results are based on proposed revenues. The costs include operating margins of
5 0.69% of rate base. The 0.69% are the operating margins that result from the proposed rate changes.

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7 **Witness)** Jack Gaines

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 26)** Refer to the Application, Exhibit 10, pages 7-10 of 171.

2 d. If the rates are based on the existing revenues provide the customer, energy,
3 and demand rates based on the COSS results.

4 **Response)** Please see item 26d pages 2-6 of 6. The calculations reflect the revised COSS filed in
5 response to Q44 of Staff's 2nd RFQ.

6

7 **Witness)** Jack Gaines

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KENERGY CORP.

Unit Charges

Mills per kWh Including Margins @ -0.59% of Rate Base

A	B	C	D	E	F	G	H	I
Line		TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
	Production							
1	Generation	84.09	68.18	84.90	83.36	83.36	83.36	81.68
2	Not Applicable	-	-	-	-	-	-	-
3	Transmission	-	-	-	-	-	-	-
4	Total Production	84.09	68.18	84.90	83.36	83.36	83.36	81.68
5	Subtransmission	-	-	-	-	-	-	-
6	Substation	2.61	1.33	2.55	2.76	2.76	2.76	2.70
7	Primary	15.36	14.05	19.27	18.65	5.18	3.27	3.29
8	Transformers	2.49	2.46	2.78	2.52	2.23	1.40	-
9	Secondary and Services	3.46	2.08	4.10	4.30	2.05	1.18	-
10	3 Phase Meters	0.63	-	-	-	3.58	0.10	0.09
11	1 Phase Meters	1.42	-	1.88	2.33	-	-	-
12	Metering	-	-	-	-	-	-	-
13	Billing	4.84	-	6.14	7.63	1.09	0.03	0.03
14	Consumer Ser 1	0.35	-	0.45	0.56	0.04	0.00	0.00
15	Consumer Ser 2	0.14	0.28	0.15	0.16	0.13	0.08	0.08
16	Consumer Ser 3	-	-	-	-	-	-	-
17	Security Lights	0.43	37.95	-	-	-	-	-
18	Street Lights	-	-	-	-	-	-	-
19	Total Distribution	31.73	58.15	37.31	38.91	17.06	8.82	6.19
20	Total Costs - Including Margins	115.82	126.33	122.21	122.26	100.41	92.17	87.86
21	Present Revenue	115.82	180.38	119.36	126.96	107.57	83.94	82.69
22	Excess or (Deficiency)	-	54.05	(2.85)	4.70	7.15	(8.23)	(5.18)

KENERGY CORP.

Calculation of Unbundled Revenue Charges (Consumer Related)

\$ per Consumer/Month Incl. Margins @ -0.59% of Rate Base

A	B	C	D	E	F	G	H	I
Line		TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Subtransmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Substation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Primary	\$ 6.97	\$ -	\$ 6.98	\$ 6.98	\$ 6.23	\$ 6.23	\$ 6.23
6	Transformers	\$ 0.44	\$ -	\$ 0.42	\$ 0.42	\$ 1.27	\$ 1.27	\$ -
7	Secondary and Services	\$ 2.72	\$ -	\$ 2.70	\$ 2.70	\$ 3.61	\$ 3.61	\$ -
8	3 Phase Meters	\$ 1.10	\$ -	\$ -	\$ -	\$ 54.13	\$ 54.13	\$ 54.13
9	1 Phase Meters	\$ 2.46	\$ -	\$ 2.51	\$ 2.51	\$ -	\$ -	\$ -
10	Metering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Billing	\$ 8.37	\$ -	\$ 8.21	\$ 8.21	\$ 16.41	\$ 16.41	\$ 16.41
12	Consumer Ser 1	\$ 0.60	\$ -	\$ 0.60	\$ 0.60	\$ 0.60	\$ 0.60	\$ 0.60
13	Consumer Ser 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Consumer Ser 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Total Distribution	\$ 22.66	\$ -	\$ 21.43	\$ 21.43	\$ 82.25	\$ 82.25	\$ 77.37
16	Total	\$ 22.66	\$ -	\$ 21.43	\$ 21.43	\$ 82.25	\$ 82.25	\$ 77.37
17	Less: Fee Revenue per Cons.	\$ 1.42	\$ -	\$ 1.42	\$ 1.42	\$ 1.42	\$ 1.42	\$ 1.42
18	Base Cost per Consumer	\$ 21.24	\$ -	\$ 20.01	\$ 20.01	\$ 80.84	\$ 80.84	\$ 75.96
19	Psc Assessment		\$ -	\$ 0.04	\$ 0.04	\$ 0.15	\$ 0.15	\$ 0.14
20	Base Cost per Consumer		\$ -	\$ 20.05	\$ 20.05	\$ 80.99	\$ 80.99	\$ 76.10

KENERGY CORP.

Calculation of Unbundled Revenue Charges (Demand Related)

Mills per kWh Including Margins @ -0.59% of Rate Base

A	B	C	D	E	F	G	H	I
Line		TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
	Production							
1	Generation	32.43	16.48	33.20	31.66	31.66	31.66	30.98
2	Transmission	-	-	-	-	-	-	-
3	Not Applicable	-	-	-	-	-	-	-
4	Not Applicable	-	-	-	-	-	-	-
5	Total Production	32.43	16.48	33.20	31.66	31.66	31.66	30.98
6	Subtransmission	-	-	-	-	-	-	-
7	Substation	2.61	1.33	2.55	2.76	2.76	2.76	2.70
8	Primary	11.34	14.05	14.05	12.16	4.77	3.26	3.28
9	Transformers	2.23	2.46	2.46	2.12	2.15	1.39	-
10	Secondary and Services	1.89	2.08	2.08	1.79	1.81	1.18	-
11	3 Phase Meters	-	-	-	-	-	-	-
12	1 Phase Meters	-	-	-	-	-	-	-
13	Metering	-	-	-	-	-	-	-
14	Billing	-	-	-	-	-	-	-
15	Consumer Ser 1	-	-	-	-	-	-	-
16	Consumer Ser 2	-	-	-	-	-	-	-
17	Consumer Ser 3	-	-	-	-	-	-	-
18	Security Lights	-	-	-	-	-	-	-
19	Street Lights	-	-	-	-	-	-	-
20	Total Distribution	18.07	19.92	21.15	18.83	11.49	8.59	5.98
21	Total	50.50	36.40	54.34	50.48	43.15	40.25	36.96

KENERGY CORP.

Calculation of Unbundled Revenue Charges (Demand Related)

\$ per Billing kW Including Margins @ -0.59% of Rate Base

A	B	C	D	E	F	G	H	I
Line		TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
	Production							
1	Generation	\$ 40.84	\$ -	\$ -	\$ -	\$ 9.15	\$ 13.96	\$ 13.42
2	Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Not Applicable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Not Applicable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Total Production	\$ 40.84	\$ -	\$ -	\$ -	\$ 9.15	\$ 13.96	\$ 13.42
6	Subtransmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Substation	\$ 3.29	\$ -	\$ -	\$ -	\$ 0.80	\$ 1.22	\$ 1.17
8	Primary	\$ 14.28	\$ -	\$ -	\$ -	\$ 1.38	\$ 1.44	\$ 1.42
9	Transformers	\$ 2.81	\$ -	\$ -	\$ -	\$ 0.62	\$ 0.62	\$ -
10	Secondary and Services	\$ 2.38	\$ -	\$ -	\$ -	\$ 0.52	\$ 0.52	\$ -
11	3 Phase Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	1 Phase Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Metering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Billing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Consumer Ser 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Consumer Ser 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Consumer Ser 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Total Distribution	\$ 22.76	\$ -	\$ -	\$ -	\$ 3.32	\$ 3.79	\$ 2.59
19	Total	\$ 63.60	\$ -	\$ -	\$ -	\$ 12.47	\$ 17.75	\$ 16.00

KENERGY CORP.

Calculation of Unbundled Revenue Charges (Energy Related)

Mills per kWh Including Margins @ -0.59% of Rate Base

A	B	C	D	E	F	G	H	I
Line		TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
	Production							
1	Generation	51.66	51.70	51.70	51.70	51.70	51.70	50.69
2	Transmission	-	-	-	-	-	-	-
3	Not Applicable	-	-	-	-	-	-	-
4	Not Applicable	-	-	-	-	-	-	-
5	Total Production	51.66	51.70	51.70	51.70	51.70	51.70	50.69
6	Subtransmission	-	-	-	-	-	-	-
7	Substation	-	-	-	-	-	-	-
8	Primary	-	-	-	-	-	-	-
9	Transformers	-	-	-	-	-	-	-
10	Secondary and Services	-	-	-	-	-	-	-
11	3 Phase Meters	-	-	-	-	-	-	-
12	1 Phase Meters	-	-	-	-	-	-	-
13	Metering	-	-	-	-	-	-	-
14	Billing	-	-	-	-	-	-	-
15	Consumer Ser 1	-	-	-	-	-	-	-
16	Consumer Ser 2	-	-	-	-	-	-	-
17	Consumer Ser 3	-	-	-	-	-	-	-
18	Security Lights	-	-	-	-	-	-	-
19	Street Lights	-	-	-	-	-	-	-
20	Total Distribution	-	-	-	-	-	-	-
21	Total	51.66	51.70	51.70	51.70	51.70	51.70	50.69

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 27)** Refer to the Application, Exhibit 10, pages 14-15 of 171. Reconcile the total
2 company labor costs with Exhibit 5A, page 6d of the Application.

3 a. Explain any difference.
4

5 **Response)** Kenergy's original labor by account submission to Jack Gaines failed to include
6 incentive pay and service awards. Those amounts were included in the total labor cost Exhibit 5A,
7 page 6d of the Application.
8

9 **Witness)** Steve Thompson
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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 27)** Refer to the Application, Exhibit 10, pages 14-15 of 171. Reconcile the total
2 company labor costs with Exhibit 5A, page 6d of the Application.

3 b. Explain why there are no test-year adjustments.
4

5 **Response)** The referenced labor data is only used in the cost of service study to generate
6 functionalization and classification ratios. Incorporating the adjustments would have an immaterial
7 impact on the ratios. To be clear, the adjustments made to expenses in the cost of service study do
8 include the test year labor adjustments.
9

10 **Witness)** Jack Gaines
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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 28)** Refer to the Application, Exhibit 1o, pages 16-21 of 171, Data Input – Expenses.

2 a. Explain in detail the Property Tax Reclassification. In this explanation, provide
3 how the property tax reclassification was allocated through each account.
4

5 **Response)** In accordance with RUS accounting procedures, Kenergy allocates property taxes to
6 various O&M expense accounts. For cost allocation purposes, we reclassify those property taxes by
7 removing them from O&M accounts and consolidating them on the property tax line. This is done so
8 the functionalization, classification and allocation of property tax can be completed based on plant
9 investment. There is no net change to the amount of property tax expense.
10

11 **Witness)** Jack Gaines
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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 28)** Refer to the Application, Exhibit 1o, pages 16-21 of 171, Data Input – Expenses.

2 b. Refer to page 18, line 89, Subtotal – Distribution Maintenance. Reconcile the
3 (\$95,606) test-year adjustment with the (\$96,455) test-year adjustment found
4 in Exhibit 5A.

5
6 **Response)** A portion of the adjustment is allocated to the Direct Serve customers. The adjustment
7 of (\$96,455) is allocated between Direct Served and Regular Tariff based on Per Books Maintenance
8 Expense. Or, $\$8,547,355 / \$8,623,097 \text{ times } (\$96,455) = \$95,606$.

9
10 **Witness)** Jack Gaines

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 28)** Refer to the Application, Exhibit 1o, pages 16-21 of 171, Data Input – Expenses.

2 c. Refer to page 19, line 100, Subtotal – Customer Accounts. Reconcile the
3 \$74,192 test-year adjustment with the \$74,268 test-year adjustment found in
4 Exhibit 5A.

5
6 **Response)** A portion of the adjustment is allocated to the Direct Serve customers. The adjustment
7 of \$74,268 is allocated between Direct Served and Regular Tariff based on Per Books Consumer
8 Accounts Expense. Or, $\$4,231,282 / \$4,235,626 \times \$74,268 = \$74,192$.

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10 **Witness)** Jack Gaines

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 28)** Refer to the Application, Exhibit 1o, pages 16-21 of 171, Data Input – Expenses.

2 d. Refer to page 19, line 120, Subtotal – Sales. Reconcile the (\$120,568) test-
3 year adjustment with the (\$120,815) test-year adjustment found in Exhibit5A.
4

5 **Response)** A portion of the adjustment is allocated to the Direct Serve customers. The adjustment
6 of (\$120,815) is allocated between Direct Served and Regular Tariff based on Per Books Sales
7 Expense. Or, $\$122,444 / \$122,695 \text{ times } (\$120,815) = (\$120,568)$.

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9 **Witness)** Jack Gaines

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 28)** Refer to the Application, Exhibit 1o, pages 16-21 of 171, Data Input – Expenses.

2 e. Refer to page 20, line 140, Subtotal – Administrative and General. Reconcile the
3 (\$163,934) test-year adjustment with the (\$170,489) test-year adjustment found in
4 Exhibit 5A.

5
6 **Response)** A portion of the adjustment is allocated to the Direct Serve customers. The adjustment
7 of (\$170,489) is allocated between Direct Served and Regular Tariff based on Per Books
8 Administrative and General Expense. Or, $\$3,937,063/\$4,094,487$ times $(\$170,489) = (\$163,934)$.

9
10 **Witness)** Jack Gaines

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**KENERGY CORP.
 RESPONSE TO THE COMMISSION STAFF'S
 SECOND REQUEST FOR INFORMATION
 2015-00312 RATE APPLICATION**

Item 28) Refer to the Application, Exhibit 1o, pages 16-21 of 171, Data Input – Expenses.

f. Refer to page 20, line 161, Subtotal - Other Tax. Reconcile the \$27,257 test-year adjustment with the \$129,026 test-year adjustment found in Exhibit 5A.

Response) The \$27,257 is the amount applicable to the non-direct serve classes before the effects of the proposed rate increase. See line 25 of the table. The additional \$4,874 from the proposed revenue increase is included in expenses on page 6 of 171 of Exhibit 10.

KENERGY CORP. 2015 RATE APPLICATION ADJUSTMENT - PSC TAX ASSESSMENT									
Line No.		(a)	(b)	(c)	(d)	(g) With Distribution Increase			
1	Revenues:	Exhibit 10, page 1, line 55		Normalized \$456,533,615		\$459,097,422			
2									
3	Power costs:								
4		No 1/2 Power Cost Deduction for Smelters		\$ -		\$ -			
5		Exhibit 10, page 10, line 25		\$ 39,170,655		\$ 39,170,655			
6		Exhibit 10, page 11, line 22		\$ 22,284,384		\$ 22,284,384			
7		Exhibit 10, page 13, line 19		\$ 97,816,118		\$ 97,816,118			
8				\$ 159,271,157		\$ 159,271,157			
9				\$ (79,635,579)		\$ (79,635,579)			
10		Less 1/2 power costs		\$ 79,635,579		\$ 79,635,579			
11		assessable revenues (line 1 less line 9)		\$ 376,898,037		\$ 379,461,844			
12		Times proforma tax rate	(1)	0.0019010		0.0019010			
13				\$ 716,483		\$ 721,357			
14		test year tax	(2)	\$ 592,331		\$ 716,483			
15		adjustment		\$ 124,152		\$ 4,874			
16									
17		tax paid July 2015 -	\$ 764,453.0						
18		assessable revenue	\$ 402,132,051						
19		proforma tax rate	0.0019010	(1)					
20		(2) see exhibit 11, accounts 408.710-408.740							
21						additional due to distribution increase			
22									
23		test yr.	Normalized Assessable Revenues	Normalized Assessment					
24		Assessment							
25		nondedicated	\$ 135,878	\$ 85,814,934	\$ 163,134	\$ 27,257	\$ 4,874		
26		class A	\$ 407,916	\$ 258,862,507	\$ 492,098	\$ 84,181	\$ -		
27		class B	\$ 31,117	\$ 19,797,607	\$ 37,635	\$ 6,518	\$ -		
28		class C	\$ 17,420	\$ 12,422,989	\$ 23,616	\$ 6,196	\$ -		
29			\$ 592,331	\$ 376,898,037	\$ 716,483	\$ 124,152	\$ 4,874		

Witness) Jack Gaines

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 28)** Refer to the Application, Exhibit 1o, pages 16-21 of 171, Data Input – Expenses.

2 g. Refer to page 21, line 168, Subtotal - Debt Services. Reconcile the \$432,564
3 test-year adjustment with the \$437,763 test-year adjustment found in Exhibit 5A.
4

5 **Response)** A portion of the adjustment is allocated to the Direct Serve customers. The adjustment
6 of \$437,763 is allocated between Direct Served and Regular Tariff based on Per Books Other Tax
7 Expense. Or, $\$4,652,015 / \$4,707,929 \text{ times } \$437,763 = \$432,564$.

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9 **Witness)** Jack Gaines
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**KENERGY CORP.
 RESPONSE TO THE COMMISSION STAFF'S
 SECOND REQUEST FOR INFORMATION
 2015-00312 RATE APPLICATION**

Item 29) Refer to the Application, Exhibit 10, page 110 of 171. Reconcile the Total System Billing Units found in column C with Exhibit 9 of the Application.

Response) The number of consumers and unbilled kWh applicable to Three Phase over 1,000 kW – Primary on page 110 of 171 was incorrectly input. A corrected page 110 is shown below and is included in the revised Exhibit 10 provided in response to Question 44. The effect of these corrections is to change the Three Phase over 1,000 kW – Primary rate of return from (10.93%) to (11.41%) under present revenues and from (4.34%) to (4.72%) under proposed revenues. It has no material impact on rates of return of the other classes.

KENERGY CORP.

Summary of Rate Class Billing Units

A	B	C	D	E	F	G	H	I
Line No.		TOTAL SYSTEM	Lighting Schedule	Residential Single Phase	Non -Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
1	Service Level Code		5	5	5	4	4	3
2	Number of Consumers	56,000	-	45,366	9,497	1,123	8	6
3	Number of Meters	56,000	-	45,366	9,497	1,123	8	6
4	Metered kWh Sold	1,169,516,766	13,032,030	736,147,289	122,178,663	202,790,928	53,670,856	41,697,000
	Unbilled kWh	(6,281,485)	12,716	(7,996,001)	409,339	878,675	232,869	180,917
	kWh Booked	1,163,235,281	13,044,746	728,151,288	122,588,002	203,669,603	53,903,725	41,877,917
5	Metered Demand	923,600	-	-	-	704,681	122,206	96,713
6	Load Mgt. Switches	-	-	-	-	-	-	-
7	Number of Secondary Consumers	55,994	-	45,366	9,497	1,123	8	-
8	Consumers - Secondary Allocator	1.000000	-	0.810194	0.169607	0.020056	0.000143	-
9	Number of Single-Phase Sec. Consumers	54,863	-	45,366	9,497	-	-	-
10	Single-Phase Consumer Allocator	1.000000	-	0.826896	0.173104	-	-	-
11	Primary System - Consumers	56,000	-	45,366	9,497	1,123	8	6
12	Primary System Weighting Factor		1.00	1.00	1.00	2.00	2.00	2.00
13	Primary System Weighted Consumers	57,137	-	45,366	9,497	2,246	16	12
14	Primary Three-Phase Consumer Allocator	1.000000	-	0.793986	0.166215	0.039309	0.000280	0.000210
15	Services - Act. 369 Weighting Factor		3.00	3.00	3.00	4.00	4.00	4.00
16	Services - Act. 369 Weighted Consumers	169,137	-	136,098	28,491	4,492	32	24
17	Account 369 Weighting Factor	1.000000	-	0.804661	0.168449	0.026558	0.000189	0.000142
18	Three Phase Customers	1,137	-	-	-	1,123	8	6
19	Three Phase Customers Allocator	1.000000	-	-	-	0.987687	0.007036	0.005277

Witness) Jack Gaines

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 30)** Refer to the Application, Exhibit 10, pages 167-170 of 171.

2 a. Confirm that the sum of the Total System Expenses in Column C of pages 168,
3 169, and 170 should equal the Total System Expenses in Column C of page 167 of
4 \$137,323,031. If Kenergy confirms, provide an update of pages 167-170 if
5 necessary.

6
7 **Response)** No it should not equal. The components shown on pages 168 through 170 are energy,
8 demand and consumer costs. The total shown on page 167 is for the total system and includes costs
9 classified as revenue and direct assignments as well. This has no impact on the results of the COSS.
10 The only place the calculations on pages 167 through 170 are used is on the unit charge calculations
11 shown on pages 7 through 10 of Exhibit 10. Since none of the unit charges are for revenue or direct
12 assignment costs, the revenue requirements are not calculated.

13

14 **Witness)** Jack Gaines

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 30)** Refer to the Application, Exhibit 10, pages 167-170 of 171.

2 b. Based on the COSS results, provide the customer, demand and energy rates.

3

4 **Response)** Please refer to the answer for question 30a. The rates shown on pages 7 through 10
5 are correct for the items indicated.

6

7 **Witness)** Jack Gaines

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 31)** Refer to Kenergy's response to Commission Staff's First Request for
2 Information ("Staff's First Request"), Items 6.a. and 6.b.

3 a. Confirm that Kenergy did not have any short-term debt as of December 31, 2014,
4 and June 30, 2015.

5
6 **Response)** Kenergy had \$2,900,000 outstanding under its line of credit at June 30, 2014, \$0 at
7 December 31, 2014 and \$0 at June 30, 2015. Kenergy utilizes its line of credit frequently to cover
8 cash flow needs and pays the line of credit off when cash becomes available. See the response to
9 Commission's Staff First Request for Information, Item 8a, Page 24, lines 1586 and 1587 for month-
10 end line of credit levels during the test period and the 12-month period preceding the test period.

11
12 **Witness)** Steve Thompson

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 31)** Refer to Kenergy's response to Commission Staff's First Request for
2 Information ("Staff's First Request"), Items 6.a. and 6.b.

3 b. Provide all schedules in this response in Excel spreadsheet format with all cells
4 and formulas intact and unprotected.

5
6 **Response)** Please see the following Excel files, which are provided electronically:

7 "PSC 2 Item 31b 6. Outstandinglongtermdebt063015.xlsx"

8 "PSC 2 Item 31b 6. Outstandinglongtermdebt123114.xlsx"

9

10 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 31)** Refer to Kenergy's response to Commission Staff's First Request for
2 Information ("Staff's First Request"), Items 6.a. and 6.b.

3 c. Refer to page 3 of 5, line 74. Explain the amount indicated as RUS cushion of
4 credit balance at 6/30/15.

5
6 **Response)** Item 31c, pages 2-5 of 5 contains the above referenced information.

7
8 **Witness)** Steve Thompson

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SEC. 309. [7 U.S.C. 939] LOAN TERMS AND CONDITIONS.

Loans made for or insured through the fund shall be for the same purpose and on the same terms and conditions as are provided for loans in titles I and II of this Act except as otherwise provided in sections 303 to 308 inclusive. The preceding sentence shall not be construed to make section 408(b)(2) or 412 applicable to this title.

SEC. 310. [7 U.S.C. 940] REFINANCING OF RURAL DEVELOPMENT ACT LOANS.—At the request of the borrower, the Secretary is authorized and directed to refinance with loans which will be insured under this Act at the interest rates provided in section 305 any loans made for rural electric and telephone facilities under any provision of the Consolidated Farm and Rural Development Act.

[Sec. 311 was repealed by Public Law 104-127, sec. 780, 110 Stat. 1151.]

SEC. 312. [7 U.S.C. 940b] USE OF FUNDS.

A borrower of an insured or guaranteed electric loan under this Act may, without restriction or prior approval of the Secretary, invest its own funds or make loans or guarantees, not in excess of 15 percent of its total utility plant.

SEC. 313. [7 U.S.C. 940c] CUSHION OF CREDIT PAYMENTS PROGRAM.

(a) **ESTABLISHMENT.**—

(1) **IN GENERAL.**—The Secretary shall develop and promote a program to encourage borrowers to voluntarily make deposits into cushion of credit accounts established within the Rural Electrification and Telephone Revolving Fund.

(2) **INTEREST.**—Amounts in each cushion of credit account shall accrue interest to the borrower at a rate of 5 percent per annum.

(3) **BALANCE.**—A borrower may reduce the balance of its cushion of credit account only if the amount obtained from the reduction is used to make scheduled payments on loans made or guaranteed under this Act.

(b) **USES OF CUSHION OF CREDIT PAYMENTS.**—

(1) **IN GENERAL.**—

(A) **CASH BALANCE.**—Cushion of credit payments shall be held in the Rural Electrification and Telephone Revolving Fund as a cash balance in the cushion of credit accounts of borrowers.

(B) **INTEREST.**—All cash balance amounts (obtained from cushion of credit payments, loan payments, and other sources) held by the Fund shall bear interest to the Fund at a rate equal to the weighted average rate on outstanding certificates of beneficial ownership issued by the Fund.

(C) **CREDITS.**—The amount of interest accrued on the cash balances shall be credited to the Fund as an offsetting reduction to the amount of interest paid by the Fund on its certificates of beneficial ownership.

(2) **RURAL ECONOMIC DEVELOPMENT SUBACCOUNT.**—

(A) **MAINTENANCE OF ACCOUNT.**—The Secretary shall maintain a subaccount within the Rural Electrification and Telephone Revolving Fund to which shall be credited, on a monthly basis, a sum determined by multiplying the outstanding cushion of credit payments made after October 1, 1987, by the difference (converted to a monthly basis) between the average weighted interest rate paid on outstanding certificates of beneficial ownership issued by the

Fund and the 5 percent rate of interest provided to borrowers on cushion of credit payments.

(B) GRANTS.—The Secretary is authorized, from the interest differential sums credited this subaccount and from any other funds made available thereto, to provide grants or zero interest loans to borrowers under this Act for the purpose of promoting rural economic development and job creation projects, including funding for project feasibility studies, start-up costs, incubator projects, and other reasonable expenses for the purpose of fostering rural development.

(C) REPAYMENTS.—In the case of zero interest loans, the Secretary shall establish such reasonable repayment terms as will ensure borrower participation.

(D) PROCEEDS.—All proceeds from the repayment of such loans shall be returned to the subaccount.

(E) NUMBER OF GRANTS.—Such loans and grants shall be made during each fiscal year to the full extent of the amounts held by the rural economic development subaccount, subject only to limitations as may be from time-to-time imposed by law.

SEC. 313A. ^{313A-1}[7 U.S.C. 940c-1] GUARANTEES FOR BONDS AND NOTES ISSUED FOR ELECTRIFICATION OR TELEPHONE PURPOSES.

(a) IN GENERAL.—Subject to subsection (b), the Secretary shall guarantee payments on bonds or notes issued by cooperative or other lenders organized on a not-for-profit basis if the proceeds of the bonds or notes are used to make loans for any electrification or telephone purpose eligible for assistance under this Act, including section 4 or 201 or to refinance bonds or notes issued for such purposes.

(b) LIMITATIONS.—

(1) OUTSTANDING LOANS.—A lender shall not receive a guarantee under this section for a bond or note if, at the time of the guarantee, the total principal amount of such guaranteed bonds or notes outstanding of the lender would exceed the principal amount of outstanding loans of the lender for eligible electrification or telephone purposes consistent with this Act.

(2) GENERATION OF ELECTRICITY.—The Secretary shall not guarantee payment on a bond or note issued by a lender, the proceeds of which are used for the generation of electricity.

(3) QUALIFICATIONS.—The Secretary may deny the request of a lender for the guarantee of a bond or note under this section if the Secretary determines that—

(A) the lender does not have appropriate expertise or experience or is otherwise not qualified to make loans for electrification or telephone purposes;

(B) the bond or note issued by the lender would not be investment grade quality without a guarantee; or

^{313A-1} Section 750(a) of the Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2004 (P.L. 108-199) provides that: "Notwithstanding subsections (c) and (e)(2) of section 313A of the Rural Electrification Act (7 U.S.C. 940c(c) and (e)(2)) in implementing section 313A of that Act, the Secretary shall, with the consent of the lender, structure the schedule for payment of the annual fee, not to exceed an average of 30 basis points per year for the term of the loan, to ensure that sufficient funds are available to pay the subsidy costs for note guarantees under that section."

2. Any remaining reductions shall next reduce any unrecognized transition obligation;
and

3. Any remaining reduction shall be recognized in a manner consistent with the accounting for prior service postretirement benefit costs.

In accordance with Statement No. 106, prior service postretirement benefit costs are recognized in equal amounts in each remaining year of service for active plan participants. Because it is an off-balance sheet item, only a memorandum entry is required to reduce the amount of unrecognized prior service cost.

At adoption, Statement No. 106 permitted the recognition of the transition obligation in one of two ways. The transition obligation was recognized over the longer of the average remaining service period of current plan participants or 20 years, or it may have been recognized immediately. If the delayed recognition option was chosen under Statement No. 106, this, too, was an off-balance sheet item that requires only a memorandum entry to reduce the amount of unrecognized transition obligation. However, if the immediate recognition option was chosen, the cooperative either recorded the expense in that year or, with RUS approval, deferred the expense under the provisions of Statement No. 71. If the expense were recorded, in total, in the year of adoption, no unrecognized transition obligation remains to reduce. If, however, the transition obligation was deferred in accordance with Statement No. 71, the journal entry required to effect the reduction in Statement No. 106 expense is as follows:

Dr. 228.3, Accumulated Provision for Pensions and Benefits
Cr. 182.3, Other Regulatory Assets

To record a reduction in the deferred Statement No. 106 transition obligation resulting from the adoption of the SERP.

Note: The dollar value of this entry must not exceed the deferral shown on the balance sheet.

If, after the two previous reductions have been made, any net credit remains, it shall be recognized in a manner consistent with prior service costs; that is, as an off balance sheet item that is amortized over the remaining service lives (to full eligibility) of the active plan participants. The annual amortization reduces amounts normally charged to the various operations, maintenance, and administrative expense accounts and Account 228.3 as postretirement benefit expenses.

633 Cushion of Credit

On December 21, 1987, Section 313, Cushion of Credits Payments Program, was added to the Rural Electrification Act. Cushion of credit regulations are located in The Code of Federal Regulations (CFR) 7 CFR 1785. A cushion of credit payment is a voluntary unscheduled payment by a borrower in excess of amounts due and payable. A cushion of credit account is automatically established by RUS for each borrower who makes a payment after October 1, 1987, in excess of amounts then due on a RUS note. Payments received in the month in which an installment is due will be applied to the installment due. However, if the regular installment payment is received at a later date in the month, the first payment received will be applied retroactively to the cushion of credit account and the second will be applied to the installment due. By law, cushion of credit accounts earn five per cent interest annually, accrued daily and posted quarterly. Although the interest earned will appear as a reduction in the interest billed on the borrower's RUS notes and will be separately shown on Form 694, Statement of Interest and

Principal Due, interest billed must be adjusted by adding back the interest earned while principal is reduced by the amount of the interest earned before recording the debt payment. Below is an example of the adjustment required:

	As Billed	Adjustment	Adjusted
Payment Billed	\$1,000		\$1,000
Principal	\$ 800	-\$50	\$750
Interest	*\$ 200	\$50	\$250

* Includes reduction of \$50 for interest earned on cushion of credit account.

Cushion of credit is intended to enable the borrower to deposit funds and have those funds available to make scheduled payments (or installments) only. A borrower may not have more cushion of credit funds, including accrued interest, than their entire RUS debt which includes loans made in Rural Electric and Telephone (RET) and Federal Financing Bank (FFB). If a borrower makes less than or no payment when their billing invoice is due, cushion of credit will automatically add to or make their payment systematically for them.

Cushion of credit is not available to use for prepayment of loan accounts before maturity except for the following situations:

1. The total amount of cushion of credit principal with accrued interest equals the borrower's total debt
2. The borrower intends to prepay all remaining debt using a combination of payment with all cushion of credit funds available.

Accounting Requirements

All payments made to a cushion of credit account should be recorded as follows:

Dr. 224.6, Advance Payments Unapplied – Long-Term Debt – Debit
Cr. 131.1, Cash – General

All interest earned on the balance of funds in the account should be recorded as follows:

Dr. 224.6, Advance Payments Unapplied – Long-Term Debt – Debit
Cr. 419, Interest and Dividend Income

Reporting Requirements

Previously, RUS required that the balance in the cushion of credit account be reported, on the Form 7, Financial and Statistical Report, as a reduction of the RUS long-term debt balance. On January 15, 2003, RUS issued letter guidance permitting a proportionate share of the cushion of credit balance be reported as a reduction in Current Maturities Long-Term Debt. Additionally, beginning with calendar year 2006 submissions, Form 7 has been revised to include a separate line for cushion of credit balances within the long-term debt section of Part C.

For purposes of the audited financial statements, presentation of the balance of the cushion of credit account as a long-term investment is an acceptable alternative to RUS.

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 32)** Refer to Kenergy's response to Staffs First Request, Item 8.a.

2 a. Account 123234, Reciprocal Contribution - Federated, increased by \$107,085, from
3 \$554,401 to \$661,486, from 2014 to the 2015 test period. Provide a detailed
4 explanation for why this account increased by this magnitude and a description of
5 the transactions charged to this account.

6
7 **Response)** The increase is due to Federated's 2014 patronage capital allocation of \$135,194 (non-
8 cash portion) less retirement of prior years' patronage capital. Transactions in this account include
9 accrual entries for estimated patronage allocations, adjustments to actual allocations and cash
10 receipts of prior years' retirement of patronage capital.

11
12 **Witness)** Steve Thompson

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 32)** Refer to Kenergy's response to Staffs First Request, Item 8.a.

2 **b.** Account 136000, Temporary Cash Investments, increased by \$4,912,786,
3 from \$1,634,261 to \$6,547,047, from 2014 to the 2015 test period. Provide a
4 detailed explanation for why this account increased by this magnitude.

5

6 **Response)** Temporary cash investments fluctuate month to month depending on operating cash
7 flow, capital outlays, capital credit retirements, and loan advances from RUS. Kenergy uses its cash
8 from operations and line of credit draws to fund capital projects and maintain cash flow between RUS
9 loan draws. When loan funds are drawn, the line of credit is paid off and cash is replenished.
10 Kenergy had two draws on the current RUS loan during the test period, \$8,000,000 in September
11 2014 and \$11,000,000 in June 2015.

12

13 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 32)** Refer to Kenergy's response to Staffs First Request, Item 8.a.

2 c. Account 146100, A/R BREC Incentive Program, increased by \$79,788, from
3 \$42,186 to \$121,974, from 2014 to the 2015 test period. Provide a detailed
4 explanation for why this account increased by this magnitude and a description of
5 the transactions charged to this account.

6

7 **Response)** The accounts receivable balance of \$121,974 for 2015 includes \$98,525 for
8 commercial lighting upgrade incentives for two commercial customers. The balance for 2014 included
9 only one outstanding receivable of \$1,274 for this particular incentive. Transactions in this account
10 include billings to Big Rivers Electric for energy efficiency rebates/incentives.

11

12 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 32)** Refer to Kenergy's response to Staffs First Request, Item 8.a.

2 **d.** Account 154100, Spare Substation Equipment, decreased by \$134,358, from
3 \$448,440 to \$314,082, from 2014 to the 2015 test period. Provide a detailed
4 explanation for why this account decreased by this magnitude.

5
6 **Response)** During the test period, charge outs were \$134,358 higher than purchases plus salvage.
7 Charge outs were \$501,762.26 while purchases were \$221,238.04 and salvage was \$146,165.98.

8
9 **Witness)** Steve Thompson

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 32)** Refer to Kenergy's response to Staffs First Request, Item 8.a.

2 e. Account 165200, Prepayments - Other increased by \$173,417, from \$636,245
3 to \$809,662, from 2014 to the 2015 test period. Provide a detailed explanation
4 for why this account increased by this magnitude.

5
6 **Response)** The totals include PSC Assessment paid in June of both periods. In 2014 total
7 assessment was \$592,331 compared to \$764,453 paid in 2015.

8
9 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
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1 **Item 32)** Refer to Kenergy's response to Staffs First Request, Item 8.a.

2 f. Account 201200, Patronage Capital Assignable, increased by \$5,023,521, from
3 \$0 to (\$5,023,521), from 2014 to the 2015 test period. Provide a detailed
4 explanation for why this account increased by this magnitude.

5
6 **Response)** The general ledger entry to allocate 2013 Patronage Capital was made in May 2014
7 leaving a \$0 balance at June 2014. The margins for 2014 were not allocated until August 2015.

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10 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
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1 **Item 32)** Refer to Kenergy's response to Staffs First Request, Item 8.a.

2 g. Account 253130, Other Deferred CR-Smelter PSC Assessment, increased by
3 \$571,963, from \$0 to (\$571,963), from 2014 to the 2015 test period. Provide a
4 detailed explanation for why this account increased by this magnitude.

5
6 **Response)** Beginning in July 2014 Century Hawesville and Century Sebree were billed the full
7 amount of their portion of the PSC assessment (vs. a monthly billing). Since the PSC assessment is
8 expensed over a twelve month period, the amount received from Century is credited to 253.130-Other
9 Deferred Credit account and the revenue is recorded over a twelve month period to correspond with
10 the monthly expense.

11
12 **Witness)** Steve Thompson

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 32)** Refer to Kenergy's response to Staffs First Request, Item 8.a.

2 h. The first page of Kenergy's response to Item 8.b. is indicated to be page 2 of 34.

3 Provide page 1 of 34 or confirm that the response is correct as submitted.

4

5 **Response)** The response is correct as submitted.

6

7 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
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2015-00312 RATE APPLICATION**

1 **Item 33)** Refer to Kenergy's response to Staffs First Request, Item 8.b.

2 a. Account 408710, Regulatory Assessment Tax, increased by \$23,650, from
3 \$112,227 to \$135,877, from 2014 to the 2015 test period. Provide a detailed
4 explanation for why this account increased by this magnitude.

5

6 **Response)** Kenergy's revenues increased due to the flow though of Big Rivers' wholesale rate
7 increase, but Kenergy only receives a 1/2 power cost deduction when calculating the PSC
8 assessment.

9

10 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
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1 **Item 33)** Refer to Kenergy's response to Staffs First Request, Item 8.b.

2 b. Account 408720, Regulatory Assessment Tax – Class A, decreased by
3 \$26,958, from \$26,958 to \$0, from 2014 to the 2015 test period. Provide a detailed
4 explanation for why this account decreased by this magnitude.

5
6 **Response)** Kenergy began tracking the PSC Assessment in separate accounts for the two
7 aluminum smelters. We discontinued using account 408720 and began using account 408721
8 Regulatory Assessment Tax – H'ville Smelter and account 408722 Regulatory Assessment Tax –
9 Sebree Smelter.

10
11 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
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2015-00312 RATE APPLICATION**

1 **Item 33)** Refer to Kenergy's response to Staffs First Request, Item 8.b.

2 c. Account 408721 , Regulatory Assessment Tax – H'ville Smelter, increased by
3 \$82,330, from \$165,021 to \$247,351, from 2014 to the 2015 test period. Provide a
4 detailed explanation for why this account increased by this magnitude.

5

6 **Response)** Once the Hawesville smelter began receiving wholesale power from the market rather
7 than from Big Rivers, Kenergy no longer received the 1/2 power cost deduction when calculating the
8 PSC Assessment.

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10 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 33)** Refer to Kenergy's response to Staffs First Request, Item 8.b.

2 d. Account 408722, Regulatory Assessment Tax – Sebree Smelter, increased by
3 \$29,048, from \$131,517 to \$160,565, from 2014 to the 2015 test period. Provide a
4 detailed explanation for why this account increased by this magnitude.

5
6 **Response)** Once the Sebree smelter began receiving wholesale power from the market rather than
7 from Big Rivers, Kenergy no longer received the 1/2 power cost deduction when calculating the PSC
8 Assessment.

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10 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 33)** Refer to Kenergy's response to Staffs First Request, Item 8.b.

2 e. Account 415000, Revenues From Geothermal, decreased by \$105,924, from
3 (\$161,130) to (\$55,206), from 2014 to the 2015 test period. Provide a detailed
4 explanation for why this account decreased by this magnitude.

5
6 **Response)** Kenergy discontinued the Geothermal merchandising program in early 2015. See
7 Exhibit 5A, page 18 for the pro forma adjustment removing Geothermal revenue and expense from
8 the test period for rate making purposes.

9
10 **Witness)** David Hamilton

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
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2015-00312 RATE APPLICATION**

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Item 33) Refer to Kenergy's response to Staffs First Request, Item 8.b.
f. Account 416000, Costs & Expenses - Geothermal, decreased by \$81,550, from \$137,246 to \$55,696, from 2014 to the 2015 test period. Provide a detailed explanation for why this account decreased by this magnitude.

Response) See the response to item 33e.

Witness) David Hamilton

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
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1 **Item 33)** Refer to Kenergy's response to Staffs First Request, Item 8.b.

2 g. Account 421200, Loss on Disposition of Property, increased by \$47,738, from
3 \$1,767 to \$49,505, from 2014 to the 2015 test period. Provide a detailed
4 explanation for why this account increased by this magnitude.

5

6 **Response)** The increase resulted from a \$45,528 loss on the sale of the old Marion office property.

7 See Exhibit 5A, page 9, line 7, column b for the pro forma adjustment removing the \$45,528 loss from
8 the test period for rate making purposes.

9

10 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 33)** Refer to Kenergy's response to Staffs First Request, Item 8.b.

2 h. Account 450000, Revenue - Forfeited Discounts, decreased by \$142,192, from
3 (\$706,639) to (\$564,447), from 2014 to the 2015 test period. Provide a detailed
4 explanation for why this account increased by this magnitude.

5
6 **Response)** The five year average for Forfeited Discounts (2010-2014) was \$569,013, similar to the
7 test period \$564,447. The 12-month period preceding the test period was higher than usual, primarily
8 in the months November 2013 – April 2014, which included a much colder than normal winter.

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10 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 33)** Refer to Kenergy's response to Staffs First Request, Item 8.b.

2 i. Account 451100, Revenue - Reconnect Charge, increased by \$13,965, from
3 (\$39,557) to (\$53,522), from 2014 to the 2015 test period. Provide a detailed
4 explanation for why this account increased by this magnitude.

5

6 **Response)** Kenergy had a higher number of disconnects for nonpayment and reconnects during
7 the test period than the previous 12-month period.

8

9 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
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2015-00312 RATE APPLICATION**

1 **Item 33)** Refer to Kenergy's response to Staffs First Request, Item 8.b.

2 j. Account 451200, Revenue – Termination or Field Connect, increased by
3 \$34,464, from (\$105,408) to (\$139,872), from 2014 to the 2015 test period.

4 Provide a detailed explanation for why this account increased by this magnitude.

5

6 **Response)** Kenergy had a higher number of disconnects for nonpayment during the test period
7 than the preceding 12-month period.

8

9 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 33)** Refer to Kenergy's response to Staffs First Request, Item 8.b.

2 k. Account 451300, Revenue – Special Meter Reading Charge, increased by
3 \$27,872, from (\$151,776) to (\$179,648), from 2014 to the 2015 test period.
4 Provide a detailed explanation for why this account increased by this magnitude.

5
6 **Response)** Kenergy's customers currently read their own meters. If a customer fails to read his or
7 her meter it is estimated based on historical usage. If the meter is estimated 6 consecutive months,
8 then a Kenergy representative makes a trip to read the meter and a Special Meter Reading Charge of
9 \$32 applies. There were 871 more Special Meter Reading Charges in the test period than there were
10 in the 12-months preceding the test period.

11
12 **Witness)** Steve Thompson

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
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2015-00312 RATE APPLICATION**

1 **Item 33)** Refer to Kenergy's response to Staffs First Request, Item 8.b.

2 I. Account 586000, Distribution - Exp - OPS Meters, decreased by \$378,057, from
3 \$270,323 to (\$107,734), from 2014 to the 2015 test period. Provide a detailed
4 explanation for why this account decreased by this magnitude.

5
6 **Response)**

7 The decrease by major category:

8	Kenergy Labor and Overheads	\$166,410
9	Estimated labor to install meters	(29,372)
10	Estimated Labor to retire meters	242,093 (1)
11	Other Items	(<u>1,074</u>)
12	Total	\$378,057

13 (1) Refer to Exhibit 5A, page 9, line10, column b and Exhibit 5A, page 9A for the pro forma adjustment
14 utilizing the five year average.

15
16 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 33)** Refer to Kenergy's response to Staffs First Request, Item 8.b.
2
3 m. Account 592000, Dist Exp - Main Station Equipment, increased by \$195,078, from
4 \$662,063 to \$857,141, from 2014 to the 2015 test period. Provide a detailed
5 explanation for why this account increased by this magnitude.

6 **Response)**

7 The increase by major category:

8	Kenergy labor and overheads	\$55,030
9	Recloser repairs	46,350
10	Switch repairs	73,946
11	New signs	46,350
12	Painting fences	36,542
13	Transformer repairs	(25,780)
14	Other items	<u>(37,360)</u>
15	Total	\$195,078 (1)

16
17 (1) Refer to Exhibit 5A, page 9, line 5, column b and Exhibit 5A, page 9C for the pro forma adjustment
18 utilizing the five year average.

19
20 **Witness)** Steve Thompson

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 33)** Refer to Kenergy's response to Staffs First Request, Item 8.b.

2 n. Account 592200, Dist Exp Main - Microwave System, increased by \$20,870, from
3 \$80,044 to \$100,914, from 2014 to the 2015 test period. Provide a detailed
4 explanation for why this account increased by this magnitude.

5

6 **Response)** Labor and materials to replace tower safety climbs on 23 towers accounted for \$20,125
7 of the \$20,870 variance.

8

9 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 33)** Refer to Kenergy's response to Staffs First Request, Item 8.b.

2 o. Account 596000, Dist Exp – Main – St Lights – Signals, decreased by \$84,874,
3 from \$164,951 to \$80,077, from 2014 to the 2015 test period. Provide a detailed
4 explanation for why this account decreased by this magnitude.

5
6 **Response)** The decrease resulted from less Kenergy labor and overheads charged to this account.
7 The test year amount of \$80,077 is very close to the five year calendar average of \$98,281.

8
9 **Witness)** Steve Thompson

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
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2015-00312 RATE APPLICATION**

1 **Item 33)** Refer to Kenergy's response to Staffs First Request, Item 8.b.

2 p. Account 597000, Dist Exp – Main – Meters, decreased by \$43,621, from \$106,101
3 to \$62,480, from 2014 to the 2015 test period. Provide a detailed explanation
4 for why this account decreased by this magnitude.

5
6 **Response)** The decrease resulted mainly from a drop in meter testing of approximately \$35,000 (in
7 anticipation of AMI) and Kenergy labor decreasing \$23,000.

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9 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 33)** Refer to Kenergy's response to Staffs First Request, Item 8.b.

2 q. Account 598000, Dist Exp - Misc Distribution Plt, increased by \$41,751, from
3 \$263,949 to \$305,700, from 2014 to the 2015 test period. Provide a detailed
4 explanation for why this account increased by this magnitude.
5

6 **Response)**

7	Professional Development Training / Seminars	\$12,332
8	Tuition Reimbursement	\$ 9,976
9	Small office Equipment	\$ 6,357
10	Materials Charged to Maintenance	\$ 5,667
11	Employee Uniforms	\$ 4,956
12	All Other	\$ 2,463

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14 **Witness)** Steve Thompson
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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 33)** Refer to Kenergy's response to Staffs First Request, Item 8.b.

2 r. Account 904000, Consumer Acc Exp - OPS Uncollect Acct, increased by
3 \$201,920, from \$108,540 to \$310,460, from 2014 to the 2015 test period. Provide a
4 detailed explanation for why this account increased by this magnitude.

5

6 **Response)** The increase has resulted from the number of delinquent accounts increasing by 307,
7 from 826 to 1,133 (potentially due to economic reasons), while the average amount written of has
8 increased by \$129, from \$280 to \$409, due to the recent wholesale flow through increases and
9 weather.

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11 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 33)** Refer to Kenergy's response to Staffs First Request, Item 8.b.

2 s. Account 908000, Customer Assistance Expense, decreased by \$31,092, from
3 \$184,880 to \$153,788, from 2014 to the 2015 test period. Provide a detailed
4 explanation for why this account decreased by this magnitude.

5

6 **Response)** Kenergy labor and labor overheads comprise \$29,974 of the \$31,092 variance.

7

8 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 33)** Refer to Kenergy's response to Staffs First Request, Item 8.b.

2 t. Account 912000, Demonstrating and Selling Expense, increased by \$28,283, from
3 \$94,160 to \$122,443, from 2014 to the 2015 test period. Provide a detailed
4 explanation for why this account increased by this magnitude and a description of
5 the transactions charged to this account.

6

7 **Response)**

8 Kenergy Labor and Labor Overheads \$16,903

9 Professional Development Training \$ 6,449

10 All Other \$ 4,931

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12 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 33)** Refer to Kenergy's response to Staffs First Request, Item 8.b.

2 u. Account 921000, Adm - Gen Expense, increased by \$58,375, from \$228,569 to
3 \$286,944, from 2014 to the 2015 test period. Provide a detailed explanation for why
4 this account increased by this magnitude.

5

6 **Response)**

7 The increase by major category:

8 Professional development training \$22,146

9 Seminars 17,428

10 Courier services 9,219

11 Computer equipment 6,965

12 Cell phone 6,755

13 Property insurance 7,864

14 Focus bill stuffer (10,704)

15 Small office equipment (7,483)

16 All other 6,185

17 Total \$58,375

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19 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 33)** Refer to Kenergy's response to Staffs First Request, Item 8.b.

2 v. Account 928000, Regulatory Comm Expense, decreased by \$57,403, from
3 \$61,420 to \$4,017, from 2014 to the 2015 test period. Provide a detailed
4 explanation for why this account decreased by this magnitude.

5
6 **Response)** This variance is primarily due to public notice, consulting, legal costs, and Kenergy
7 labor related to Big Rivers' most recent general rate cases and Kenergy's corresponding flow through
8 cases, which occurred prior to the test period.

9
10 **Witness)** Steve Thompson

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 33)** Refer to Kenergy's response to Staffs First Request, Item 8.b.

2 w. Account 935000, Maint of General Plant, increased by \$133,315, from \$667,988
3 to \$801,303, from 2014 to the 2015 test period. Provide a detailed explanation
4 for why this account increased by this magnitude.

5

6 **Response)** The increase results mainly from Kenergy labor and overheads increasing from
7 activities associated with general plant maintenance.

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9 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 33)** Refer to Kenergy's response to Staffs First Request, Item 8.b.

2 x. The first page of the response to Item 8.b. is indicated to be page 2 of 34. Provide
3 page 1 of 34 or confirm that the response is correct as submitted.
4

5 **Response)** The response is correct as submitted.
6

7 **Witness)** Steve Thompson
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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 34)** Refer to Kenergy's response to Staffs First Request, Item 13.

2 a. Explain the total capital credits to be refunded by Kenergy for the calendar year
3 2015, broken down by General Retirements and Estates.
4

5 **Response)** Total General Retirements for 2015 were \$4,185,051 (Rural System - \$2,875,089 and
6 Direct Served Customers - \$1,309,962). The retirements consisted of the balance of margins earned
7 in 1984, 1985, and 50% of 1986. Year-to-date retirements to Estates totaled \$200,635 as of
8 November 2015.
9

10 **Witness)** Steve Thompson
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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 34)** Refer to Kenergy's response to Staffs First Request, Item 13.

2 b. Explain the annual increase in capital credit general retirements since 2011.

3

4 **Response)**

5 The margins in the five years prior to 2010 were as follows:

6 2005 \$1,490,508

7 2006 (\$1,594,436)

8 2007 \$3,406,949

9 2008 \$ 785,131

10 2009 \$2,939,918

11

12 The margins for the next five years were:

13 2010 \$5,371,760

14 2011 \$3,867,804

15 2012 \$4,750,375

16 2013 \$6,093,797

17 2014 \$5,023,520

18

19 Therefore, the level of margins increased resulting in sufficient cash flow and a higher Equity / Total
20 Capital ratio allowing the refund of capital credits.

21

22 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 35)** Refer to Kenergy's response to Staffs First Request, Item 17.c. The last line in the
2 response is incomplete, stating, "By algebraically extracting the" but does not continue on the
3 following page, which responds to a different data request. Provide the complete answer, along with
4 all calculations, assumptions, work papers, methodologies, etc., used in development of the proposed
5 demand charge.

6
7 **Response)** The entire response to Staff's First Request, Item 17.c. is as follows:

8 **Response 17c)** Three Phase: 0 – 1,000 kW and Three Phase: 1,001 kW and more are the
9 Kenergy non-dedicated delivery point rates that contain demand charges. The following is an
10 explanation of the proposed demand component of Three Phase: 0 – 1,000 kW illustrated by the
11 equivalent rate calculations:

If usage is:	Then the rates for energy and demand are:		
From 0 to 200 KWH/KW	@	\$.08749/KWH	+ \$5.78/KW
From 200 to 400 KWH/KW	@	\$.06710/KWH	+ \$9.858/KW
From above 400 KWH/KW	@	\$.05940/KWH	+ \$12.938/KW

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18 The foregoing shows how demand charges are built into the load factor based energy charges of the
19 rate. Each line shows the effective rates per kWh and kW for the load factor ranges of each block.
20 Because the size of each energy block in kWh is a function of demand, the demand charges are a
21 function of the difference in the energy charges by block. For example, a customer whose load factor
22 exceeds 54.8% (400/730) would use energy through each block. By algebraically extracting the

KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION

1 demand component from the first two blocks, the rates for the over 54.8% load factor customer can be
2 restated as \$.0594/kWh for all kWh plus of \$12.9389/kW for all kW. The effective demand charge for
3 this example is determined as follows: $(\$0.08749 - \$0.0594) \times 200 + (\$0.0671 - \$0.0594) \times 200 + \$5.78$.
4 Moreover, the \$.0594 end block energy charge includes \$.0144 per kWh of additional demand cost
5 recovery because Kenergy is purchasing energy at the Big Rivers base energy rate of \$0.045 per kWh.
6 This load factor block type of structure is an effective way to recover costs when the retail billing
7 demand is based on individual customer NCP while costs, especially wholesale power costs, are a
8 function of the diversified demand contributions to system peak demand as is the case for Kenergy.
9 The structure recognizes that diversity is inversely related to load factor. As shown above, the demand
10 charge is low at very low load factors and higher at the higher load factors. In this way, the demand
11 component combined with the demand costs built into the energy rates is sufficient to recover the
12 \$13.805 wholesale demand charge (approximately \$14.49 with losses) and distribution demand costs
13 across the customer class from customers whose load factors range from the very low to the very high.
14 At low load factors, individual customer maximum demands will rarely coincide with the Kenergy
15 system peak that determines the wholesale cost of demand. Therefore, wholesale demand cost divided
16 by retail billing demand will on average be less than the wholesale demand rate that is applicable to the
17 wholesale billing demand. That expected diversity is recognized by the rate structure. As a customer's
18 load factor increases, coincidence with the system peak should also increase and the rate structure
19 recognizes the change by shifting emphasis to the demand component. A similar concept is applied to
20 Three Phase: 1,001 kW and more. However, since Option A is designed for high load factor, a \$12.70
21 demand charge is applied and the energy rates decline less to reduce the demand element in the energy

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 structure. The reverse treatment is applied to Option B.

2

3 **Witness)** Jack Gaines

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**KENERGY CORP.
 RESPONSE TO THE COMMISSION STAFF'S
 SECOND REQUEST FOR INFORMATION
 2015-00312 RATE APPLICATION**

1 **Item 36)** Refer to Kenergy's response to Staffs First Request, Item 22.

2 a. Fully explain Kenergy's process for determining the amount of wage increases to
 3 be granted in a given year. Provide any available documentation utilized by
 4 Kenergy for the general wage adjustment of 2 percent for 2015.

5
 6 **Response)**

Consultant/Reference Sources:	2015 Budget
AON Hewitt	3.00%
Mercer	3.00%
Tower Watson	3.00%
World at Work	3.10%
NRECA Comp Consultant	3.00%
BLS	1.70%

Utilities/Affiliates	2015 Budget
1	3.00%
2	N/R
3	3.00%
4	3.00%
5	3.00%
6	3.00%
7	3.00%
8	2.50%
9	3.00%
10	3.00%
11	2.50%
12	3.30%
13	3.00%
14	2.00%
15	2.00%

Average 2.81%

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 Kenergy reviews projected salary increases as recommended by national salary consultants as listed
2 above in addition to contacting other distribution cooperatives and similar industries in our area.
3 Kenergy management recommends a percent increase in our salary structure to the Board of
4 Directors as part of the budgeting process with supporting documentation above. However, any wage
5 adjustment is subject to Kenergy's budgetary constraints.

6

7 **Witness)** Keith Ellis

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 36)** Refer to Kenergy's response to Staffs First Request, Item 22.

2 b. Page 2 of 3 indicates that for Pay Grade 20, the wage rate as of the end of the test
3 year is \$132.21. Page 3 of 3 indicates that for Pay Grade 20, the wage rate as of
4 the end of the test year is \$128.61. Explain this discrepancy.

5
6 **Response)** Page 3 of 3 is in error. Correct wage rate is \$132.21.

7
8 **Witness)** Keith Ellis

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 36)** Refer to Kenergy's response to Staffs First Request, Item 22.

2 c. On page 2 of 3, the column titled Employees Added indicates 12 new
3 employees for the test year. The analysis at the bottom of the schedule indicates
4 that 11 employees were added. Explain this discrepancy.

5
6 **Response)** An employee was hired on June 29, 2015. This employee would receive no pay during
7 the test period but the vacancy was filled.

8
9 **Witness)** Keith Ellis

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 36)** Refer to Kenergy's response to Staffs First Request, Item 22.

2 d. Page 2 of 3 indicates that a general wage adjustment of 2 percent was effective
3 on January 1, 2015, plus merit and step increases for new employees. Describe
4 how merit and step increases are determined for Kenergy employees.

5
6 **Response)** Kenergy's policy is pay for performance relative to adjustments in the salary structure.
7 A merit increase is awarded to an employee whose performance is documented to exceed
8 expectations. A step increase is awarded to an employee in the lower part of the pay scale to advance
9 that employee, assuming satisfactory performance, to the mid-point of the pay grade over a specified
10 period of time.

11
12 **Witness)** Keith Ellis

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 36)** Refer to Kenergy's response to Staffs First Request, Item 22.

2 e. In his testimony, Steve Thompson indicated that Kenergy needs this
3 additional revenue to offset increased costs, one of which is increased labor
4 costs, which includes wage increases of approximately 8 percent over five
5 years. Explain Kenergy's rationale to continue to grant wage increases at a time
6 when it is faced with increasing costs and revenues that do not offset the
7 increased expenses.

8
9 **Response)** Kenergy has increased wages to both retain and attract a qualified work force. As
10 indicated in the statement above, an 8 percent increase over five years is approximately 1.6 percent a
11 year. According to an Associated Press article in the December 17, 2015 Messenger & Inquirer;
12 Kentuckians' income has risen on average 3.1 percent each year since 2003. In addition,
13 Kentuckians' wages are rising because the state's workforce is shrinking. According to a spokesman
14 from the governor's office for economic analysis, "More people are retiring, leading to a smaller labor
15 force to draw from".
16 Kenergy has attempted to minimize its impact on labor shortage relative to system reliability and
17 member satisfaction by continuing to provide a modest increase in salary while factoring in the desire
18 to maintain rate control.

19
20 **Witness)** Keith Ellis

Region

Messenger-Inquirer

THURSDAY, DECEMBER 17, 2015

City Editor: Bob Bruck, 691-7306

B

Coming Friday
Local fans prepare for
opening of 'Star Wars:
The Force Awakens'



It's starting to sound a lot like Christmas

This time of year, the hills aren't the only thing alive with the sound of music. So are the malls, the big box stores, the elevators and every car radio.



KEITH
LAWRENCE
MESSENGER-INQUIRER

Christmas music, that is. And for every person who loves Christmas music, you'll likely find another who's ready to scream the next time he or she hears that certain song.

Some songs of the season are both hated and loved.

A couple of times through the years, I've done a poll of the most hated Christmas songs.

And every time, Elmo and Patsy Trigg Shropshire's "Grandma Got Run Over By A Reindeer" has topped my survey

Revenue forecast tweaked

Officials taking into account increase in wages statewide

BY ADAM BEAM
ASSOCIATED PRESS

FRANKFORT — Kentuckians are earning more money, and state officials will soon be making plans to spend it.

Wednesday a group of state economists added more than \$222 million to the state budget that ends June 30. They also approved revenue estimates for the first two years of Republican Gov. Matt Bevin's administration. Bevin will have \$10.6 billion to spend in the 2016-17

fiscal year and \$10.8 billion to spend the year after that.

Analysts expect Kentuckians' personal income to increase at least 4 percent next year, meaning they will pay more in income taxes. Since 2003, Kentuckians' income has risen on average 3.1 percent each year.

"Historically, 2 percent wage growth is pretty typical. I don't think 4 (percent) is crazy," said Chris Bollinger, a member of the Consensus Forecasting

Group and an economics professor at the University of Kentucky.

Kentuckians' wages are rising because the state's workforce is shrinking. Fewer people to fill open positions entice employers to raise wages to attract more qualified applicants.

"More people are retiring, leading to a smaller labor force to draw from," said Justin Tapp with the governor's office for economic analysis.

Bevin will use the revenue

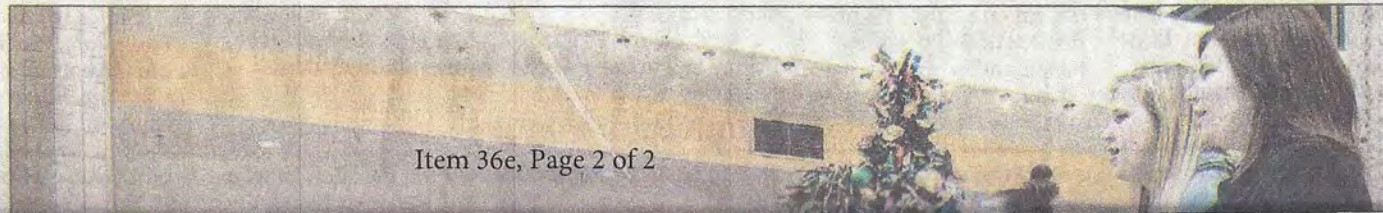
forecasts to craft his first state spending plan, which he will present to a joint session of the state legislature in January.

Lawmakers then must pass a two-year state spending plan. Although Bevin will have more money to spend than previous governors, it likely will not be enough to cover all of the state's obligations.

Republican state Senate leaders estimate they will need

Kentuckians' wages are rising because the state's workforce is shrinking. Fewer people to fill open positions entice employers to raise wages to attract more qualified applicants.

SEE REVENUE/PAGE B6



**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 36)** Refer to Kenergy's response to Staffs First Request, Item 22.

2 f. Refer to page 3 of 3. Explain the percentage of change in wage rates for pay
3 grades 5, 7, and 20.

4
5 **Response)** Grade 5: number of new hires making a lower hourly pay rate

6 Grade 7: movement of higher paid MSR's into one pay grade

7 Grade 20: pay rate established by Board of Directors through a contract arrangement
8 with the CEO

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10 **Witness)** Keith Ellis

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 37)** Refer to Kenergy's response to Staffs First Request, Item 24, page 3 of 3.

2 a. Provide Kenergy's ad valorem taxes for the calendar years 2009 through 2014.

3

4 **Response)** 2009 \$605,628.01

5 2010 \$620,327.71

6 2011 \$623,376.10

7 2012 \$634,988.34

8 2013 \$637,901.10

9 2014 \$653,314.96

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11 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 37)** Refer to Kenergy's response to Staff's First Request, Item 24, page 3 of 3.
2 b. Provide copies of tax bills supporting the ad valorem taxes of \$655,623.43.
3

4 **Response)** See pages 2-5 of Item 37b.
5

6	January 1, 2014 to December 31, 2014	\$653,314.96
7	January 1, 2015 to December 31, 2015	<u>\$657,931.90</u>
8	Total	\$1,311,246.86
9	Divided by two	<u>\$655,623.43</u>

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12 **Witness)** Steve Thompson
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COMMONWEALTH OF KENTUCKY
DEPARTMENT OF REVENUE
FRANKFORT, KY 40619

NOTICE DATE 07/09/2014	PERIOD 01/01/2014-12/31/2014	CASE 611345109035	TAX PUBLIC SERVICE COMPANY
NOTICE # 107339153		TAXPAYER-ID 611345109	TAXPAYER NAME KENERGY CORP

FOR QUESTIONS REGARDING THIS NOTICE, PLEASE CONTACT:

JOE 3776
DEPARTMENT OF REVENUE
STATION NUMBER 32
501 HIGH STREET
P O BOX 657
FRANKFORT KY 40601-2103

TEL: (502) 564-8175
FAX: (502) 564-8192
OFFICE HOURS: 8:00 A.M. TO 5:00 P.M. EASTERN TIME

EXPLANATION OF NOTICE

THE PUBLIC SERVICE COMPANY RETURN WAS RECEIVED AND THE
PROPERTY TAX DUE HAS BEEN CALCULATED. LOCAL PROPERTY
TAXES WILL BE BILLED SEPARATELY BY LOCAL JURISDICTIONS.
KRS 136.180(2)

TAX LIABILITY

TAX LIABILITY
653,314.96

TOTAL LIABILITY

TOTAL LIABILITY
653,314.96

<<<< EXPLANATION OF NOTICE CONTINUED ON NEXT PAGE >>>>

alc 236.00

DETACH VOUCHER AND RETURN WITH PAYMENT. MAKE CHECK PAYABLE TO KENTUCKY STATE TREASURER.

EXPLANATION OF NOTICE, CONTINUED
 TAXPAYER ID: 611345109
 NOTICE NUMBER: 107339153

PAGE 2

TOTAL DUE:	TOTAL AMOUNT OF TAX 653,314.96 TOT	BALANCE DUE 653,314.96
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ANY PROTEST MUST BE IN WRITING, STATING REASONS, AND BE FILED WITH THE DEPARTMENT OF REVENUE AT THE ADDRESS LISTED ON YOUR NOTICE OF ASSESSMENT BY 08/23/2014 OR YOU WILL LOSE ALL APPEAL RIGHTS.

TO PAY BY PHONE, PLEASE CALL (502) 564-4921, EXT. 5357. CARDS ACCEPTED ARE VISA, MASTERCARD, DISCOVER OR AMEX. 2.75% CONVENIENCE FEE FOR CREDIT CARD PAYMENT OR \$1.00 CONVENIENCE FEE FOR DEBIT CARD PAYMENT. NO CHARGE FOR ELECTRONIC CHECKS.

IMPORTANT REMINDER: INCLUDE YOUR TAXPAYER IDENTIFICATION NUMBER, TYPE OF TAX, AND TAX PERIOD ON ANY PAYMENT OR LETTER SENT TO THE DEPARTMENT OF REVENUE. THIS ENABLES THE DEPARTMENT OF REVENUE TO CORRECTLY CREDIT YOUR ACCOUNT FOR THE TAX PERIOD AND TYPE TAX FOR WHICH YOU INTENDED.

REPLY TO: JOE 3776
 DEPARTMENT OF REVENUE
 STATION NUMBER 32
 501 HIGH STREET
 P O BOX 857
 FRANKFORT KY 40601-2103
 TEL: (502) 564-8175
 FAX: (502) 564-8192
 OFFICE HOURS: 8:00 A.M. TO 5:00 P.M. EASTERN TIME

NOTICE REQUIREMENT FOR INTERNET POSTING

IF YOUR TAX LIABILITY REMAINS UNPAID FOR MORE THAN 90 DAYS AFTER THE DATE OF THIS ORIGINAL NOTICE, THE DEPARTMENT OF REVENUE MAY POST YOUR NAME AND THIS LIABILITY FOR PUBLIC INSPECTION, INCLUDING POSTINGS IN YOUR LOCAL NEWSPAPER AND/OR ON THE INTERNET. HOWEVER, IF YOU NOTIFY THE DEPARTMENT IN WRITING DURING THIS PERIOD OF ANY OF THE FOLLOWING, THE DEPARTMENT MUST EXCLUDE YOUR NAME FROM ANY PUBLIC POSTING:

1. YOU HAVE AN APPEAL PENDING OR INTEND TO FILE AN APPEAL PURSUANT TO KRS 131.110 ET SEQ. WITH RESPECT TO THIS LIABILITY;
2. YOU ARE CURRENTLY PAYING THIS TAX LIABILITY THROUGH A VALID PAY AGREEMENT;
3. THE DEPARTMENT IS REVIEWING OR ADJUSTING THIS TAX LIABILITY;
4. YOU ARE IN BANKRUPTCY AND THE AUTOMATIC STAY IS STILL IN EFFECT.

ADDITIONALLY, A TAXPAYER'S NAME WILL BE EXCLUDED OR REMOVED FROM ANY PUBLIC POSTING IN THE EVENT THE DEPARTMENT IS NOTIFIED IN WRITING THAT THE TAXPAYER IS DECEASED.

PLEASE PROVIDE WRITTEN BASIS FOR EXCLUSION TO THE DIVISION OF COLLECTIONS, P.O. BOX 491, FRANKFORT, KY 40602, OR E-MAIL IT TO KRC.WEBRESPONSENOTICEOFTAXDUE@KY.GOV.

NOTICE OF INTENT TO OFFSET

IF ANY PORTION OF YOUR LIABILITY REMAINS UNPAID AFTER 60 DAYS FROM THE DATE OF THIS NOTICE, THE DEPARTMENT MAY SUBMIT YOUR DEBT TO THE TREASURY OFFSET PROGRAM (TOP). ONCE YOUR DEBT IS SUBMITTED TO TOP FOR OFFSET, THE UNITED STATES DEPARTMENT OF

COMMONWEALTH OF KENTUCKY
DEPARTMENT OF REVENUE
FRANKFORT, KY 40619

NOTICE DATE 07/02/2015	PERIOD 01/01/2015-12/31/2015	CASE 611345109035	TAX PUBLIC SERVICE COMPANY
NOTICE # 107806396	RETURN VAL# 000005760	TAXPAYER-ID 611345109	TAXPAYER NAME KENNERGY CORP

FOR QUESTIONS REGARDING THIS NOTICE, PLEASE CONTACT:

JOE 3776
DEPARTMENT OF REVENUE
STATION NUMBER 32
501 HIGH STREET
P O BOX 657
FRANKFORT KY 40601-2103

TEL: (502) 564-8175
FAX: (502) 564-8192
OFFICE HOURS: 8:00 A.M. TO 5:00 P.M. EASTERN TIME

EXPLANATION OF NOTICE

THE PUBLIC SERVICE COMPANY RETURN WAS RECEIVED AND THE PROPERTY TAX DUE HAS BEEN CALCULATED. LOCAL PROPERTY TAXES WILL BE BILLED SEPARATELY BY LOCAL JURISDICTIONS. KRS 136.180(2)

TAX LIABILITY

TOTAL LIABILITY

TAX LIABILITY	657,931.90
TOTAL LIABILITY	657,931.90

<<<< EXPLANATION OF NOTICE CONTINUED ON NEXT PAGE >>>>

V 0340
236.100

DETACH VOUCHER AND RETURN WITH PAYMENT. MAKE CHECK PAYABLE TO KENTUCKY STATE TREASURER.

NOTICE OF TAX DUE

00065793190

VALIDATING NUMBER	CASE NUMBER
000005760	611345109035

#BWNCSLW
#1571L 0854 701369 2#

* TOTAL DUE AS OF: *
* 08/18/2015 * \$657,931.90

* KENNERGY CORP
ATTN: STEVE THOMPSON
P.O. BOX 18
HENDERSON KY 42420-0018

ENTER AMOUNT PAID:

10A5009911 KENTUCKY DEPARTMENT OF REVENUE
FRANKFORT, KY 40619

99999 611345109 7 035 107806396 1 00065793190 20151231 8

EXPLANATION OF NOTICE, CONTINUED
 TAXPAYER ID: 611345109
 NOTICE NUMBER: 107806396

PAGE 2

TOTAL DUE:	TOTAL AMOUNT OF TAX 657,931.90 TOT	BALANCE DUE 857,931.90
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ANY PROTEST MUST BE IN WRITING, STATING REASONS, AND BE FILED WITH THE DEPARTMENT OF REVENUE AT THE ADDRESS LISTED ON YOUR NOTICE OF ASSESSMENT BY 08/16/2015 OR YOU WILL LOSE ALL APPEAL RIGHTS.

TO PAY BY PHONE, PLEASE CALL (502) 564-4921, EXT. 5357. CARDS ACCEPTED ARE VISA, MASTERCARD, DISCOVER OR AMEX. 2.75% CONVENIENCE FEE FOR CREDIT CARD PAYMENT OR \$1.00 CONVENIENCE FEE FOR DEBIT CARD PAYMENT. NO CHARGE FOR ELECTRONIC CHECKS.

IMPORTANT REMINDER: INCLUDE YOUR TAXPAYER IDENTIFICATION NUMBER, TYPE OF TAX, AND TAX PERIOD ON ANY PAYMENT OR LETTER SENT TO THE DEPARTMENT OF REVENUE. THIS ENABLES THE DEPARTMENT OF REVENUE TO CORRECTLY CREDIT YOUR ACCOUNT FOR THE TAX PERIOD AND TYPE TAX FOR WHICH YOU INTENDED.

REPLY TO: JOE 3776
 DEPARTMENT OF REVENUE
 STATION NUMBER 32
 501 HIGH STREET
 P O BOX 657
 FRANKFORT KY 40601-2103
 TEL: (502) 564-8175
 FAX: (502) 564-8192
 OFFICE HOURS: 8:00 A.M. TO 5:00 P.M. EASTERN TIME

NOTICE REQUIREMENT FOR INTERNET POSTING

IF YOUR TAX LIABILITY REMAINS UNPAID FOR MORE THAN 90 DAYS AFTER THE DATE OF THIS ORIGINAL NOTICE, THE DEPARTMENT OF REVENUE MAY POST YOUR NAME AND THIS LIABILITY FOR PUBLIC INSPECTION, INCLUDING POSTINGS IN YOUR LOCAL NEWSPAPER AND/OR ON THE INTERNET. HOWEVER, IF YOU NOTIFY THE DEPARTMENT IN WRITING DURING THIS PERIOD OF ANY OF THE FOLLOWING, THE DEPARTMENT MUST EXCLUDE YOUR NAME FROM ANY PUBLIC POSTING:

1. YOU HAVE AN APPEAL PENDING OR INTEND TO FILE AN APPEAL PURSUANT TO KRS 131.110 ET SEQ. WITH RESPECT TO THIS LIABILITY;
2. YOU ARE CURRENTLY PAYING THIS TAX LIABILITY THROUGH A VALID PAY AGREEMENT;
3. THE DEPARTMENT IS REVIEWING OR ADJUSTING THIS TAX LIABILITY;
4. YOU ARE IN BANKRUPTCY AND THE AUTOMATIC STAY IS STILL IN EFFECT.

ADDITIONALLY, A TAXPAYER'S NAME WILL BE EXCLUDED OR REMOVED FROM ANY PUBLIC POSTING IN THE EVENT THE DEPARTMENT IS NOTIFIED IN WRITING THAT THE TAXPAYER IS DECEASED.

PLEASE PROVIDE WRITTEN BASIS FOR EXCLUSION TO THE **DIVISION OF COLLECTIONS, P.O. BOX 491, FRANKFORT, KY 40602**, OR E-MAIL IT TO KRC.WEBRESPONSENOTICEOFTAXDUE@KY.GOV.

NOTICE OF INTENT TO OFFSET

IF ANY PORTION OF YOUR LIABILITY REMAINS UNPAID AFTER 60 DAYS FROM THE DATE OF THIS NOTICE, THE DEPARTMENT MAY SUBMIT YOUR DEBT TO THE TREASURY OFFSET PROGRAM (TOP). ONCE YOUR DEBT IS SUBMITTED TO TOP FOR OFFSET, THE UNITED STATES DEPARTMENT OF

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 38)** Refer to Kenergy's response to Staff's First Request, Item 27.

2 a. Explain the 15 percent increase in the President/CEO salary as of 1/1/15.

3

4 **Response)** Increase granted by Board of Directors based on agreement between CEO and Board.

5

6 **Witness)** Keith Ellis

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**KENERGY CORP.
 RESPONSE TO THE COMMISSION STAFF'S
 SECOND REQUEST FOR INFORMATION
 2015-00312 RATE APPLICATION**

1 **Item 38)** Refer to Kenergy's response to Staff's First Request, Item 27.

2 b. Explain the amounts listed under Other Comp., and how the amounts were
 3 determined.

4 **Response)**

2013	Incentive Pay	Bonus	Total Other Comp
STARHEIM, GREG			-
ELLIS, KEITH	832		832
THOMPSON, STEVE	852		852
NEWLAND, JOHN	832		832
STOCK, KEN	845		845
HAMILTON, DAVID	647		647
HOYT, DOUG	665	815	1,480

2014	Incentive Pay	Vehicle Allowance	Total Other Comp
STARHEIM, GREG			-
ELLIS, KEITH	1,698		1,698
THOMPSON, STEVE	1,738		1,738
NEWLAND, JOHN	1,698		1,698
STOCK, KEN	1,723	2,825	4,548
HAMILTON, DAVID	1,345		1,345
HOYT, DOUG	1,356		1,356

Jan-June 2015	Incentive Pay	Vehicle Allowance	Vacation Over Max	Retroactive Pay	457f Plan	Total Other Comp
STARHEIM, GREG				10,454	14,172	24,626
ELLIS, KEITH	852					852
THOMPSON, STEVE	872					872
NEWLAND, JOHN	852					852
STOCK, KEN	864	4,500				5,364
HAMILTON, DAVID	695					695
HOYT, DOUG	694		2,289			2,983

5
 6 In Staff's First Request Item 27, the 2013 amounts were reversed for Doug Hoyt and David Hamilton.

7 **Witness)** Keith Ellis

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 39)** Refer to Kenergy's response to Staff's First Request, Item 28. Confirm that
2 Kenergy had \$0 of advertising expenses during the test year.

3
4 **Response)** There was zero advertising expense in account 913, however there was \$10,924.19 in
5 account 930.1, see Exhibit 5B to the application, LEADSHEET 1, Line 1.

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7 **Witness)** David Hamilton
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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 40)** Refer to Kenergy's response to Staff's First Request, Item 31. Confirm that no
2 Kenergy board member is designated as the representative to the National Rural Electric
3 Cooperative Association.

4

5 **Response)** Confirmed.

6

7 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 41)** Refer to Kenergy's response to Staffs First Request, Item 33.

2 a. Provide all schedules in this response in Excel spreadsheet format, with all cells
3 and formulas intact and unprotected.

4
5 **Response)** Please see the following Excel files, which are provided electronically:

6 "PSC 2 Item 41a 920 detail test year.xlsx"

7 "PSC 2 Item 41a 923.000 detail test year.xlsx"

8 "PSC 2 Item 41a 923.221 detail test year.xlsx"

9 "PSC 2 Item 41a 923.222 detail test year.xlsx"

10 "PSC 2 Item 41a 923.230 detail test year.xlsx"

11 "PSC 2 Item 41a 923.240 detail test year.xlsx"

12 "PSC 2 Item 41a 928.000 detail test year.xlsx"

13 "PSC 2 Item 41a 928.600 detail test year.xlsx"

14

15 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

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Item 41) Refer to Kenergy's response to Staffs First Request, Item 33.

b. Refer to page 7 of 13, Dispute OMU. Fully explain the nature of the expenditures of \$11,320 and explain why Kenergy considers them to be a normal recurring expense.

Response) Kenergy has excluded the \$11,320 for rate making purposes. Refer to Exhibit 5A, page 9, line 2, column b.

Witness) Steve Thompson

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 41)** Refer to Kenergy's response to Staffs First Request, Item 33.

2 c. Refer to page 7 of 13, Tax Dispute. Fully explain the nature of the expenditures
3 of \$11,024, and explain why Kenergy considers them to be a normal recurring
4 expense.

5
6 **Response)** Kenergy has excluded the \$11,024 for rate making purposes. Refer to Exhibit 5A,
7 page 9, line 3, column b.

8
9 **Witness)** Steve Thompson

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 41)** Refer to Kenergy's response to Staffs First Request, Item 33.

2 d. Page 2 of 13 shows a payment to Profiles International LLC for pre- employment
3 questionnaires in the amount of \$2,340. Fully explain the nature of this
4 expenditure, and explain why Kenergy considers it to be a normal recurring
5 expense.

6

7 **Response)** This is part of Kenergy's due diligence in our talent acquisition process of screening
8 and selection of employees. These questionnaires profile workplace behaviors that assist the hiring
9 manager in making a proper hiring decision. Kenergy considers this a normal and recurring expense
10 related to the hiring process.

11

12 **Witness)** Keith Ellis

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 41)** Refer to Kenergy's response to Staff's First Request, Item 33.

2 e. Page 5 of 13 shows a payment to National Rural Electric Co-op Assn for
3 2015: Consulting Fee/Travel--Strateg Plng in the amount of \$8,205.01. Fully
4 explain the nature of this expenditure, and explain why Kenergy considers it to
5 be a normal recurring expense.

6

7 **Response)** The National Rural Electric Cooperative Association ("NRECA") is a Trade Association
8 formed by the Rural Electric Cooperatives throughout the nation. Kenergy is a member/owner of
9 NRECA. One of the services offered by NRECA is a facilitator to assist a member/owner with the
10 development of a strategic plan. The \$8,205.01 was to cover the facilitator's time, materials, and
11 travel expenses. The strategic plan is for a five (5) year period. Therefore, it will not be an annual
12 expense. The strategic plan will be visited on at least an annual basis, but the facilitator will not be
13 involved in this process. Kenergy confirms this expense of \$8,205.01 should be removed for rate
14 making purposes.

15

16 **Witness)** Steve Thompson

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 41)** Refer to Kenergy's response to Staff's First Request, Item 33.

2 f. Page 5 of 13 shows a payment to Stanley, Hunt, Dupree & Rhine for
3 Consulting/Actuarial Srvcs – Pension Plan in the amount of \$2,720. Fully
4 explain the nature of this expenditure, and explain why Kenergy considers
5 it to be a normal recurring expense.

6

7 **Response)** This was for actuarial services to assist with transferring former defined benefit pension
8 plan assets of current employees into a new defined benefit pension plan. This is a one-time
9 expenditure and will not be recurring. Kenergy confirms this expense of \$2,720 should be removed
10 for rate making purposes.

11

12 **Witness)** Keith Ellis

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 41)** Refer to Kenergy's response to Staffs First Request, Item 33.

2 g. Page 5 of 13 shows a payment to Hudson Mann, Inc. for Affirm Action Srvcs
3 Including AAP Prep in the amount of \$2,000. Fully explain the nature of this
4 expenditure, and explain why Kenergy considers it to be a normal recurring
5 expense.

6

7 **Response)** As a RUS borrower and therefore a receiver of federal dollars with more than 100
8 employees, Kenergy is required to maintain an affirmative action plan in order to comply with federal
9 Department of Labor standards regarding the recruitment of women, disabled and minorities. This
10 expenditure is for consulting and preparation of the affirmation action plan in order for Kenergy to
11 maintain compliance with the law. This is a normal recurring expense.

12

13 **Witness)** Keith Ellis

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 41)** Refer to Kenergy's response to Staffs First Request, Item 33.

2 h. Page 5 of 13 shows a payment to TASC for TASC Setup for ERISA Compliance in
3 the amount of \$2,050. Fully explain the nature of this expenditure, and explain
4 why Kenergy considers it to be a normal recurring expense.

5
6 **Response)** Expenditure was for consulting and preparation of various ERISA document
7 preparations and Form 5500 preparation. Expenditure ensures Kenergy's compliance with the
8 Employee Retirement Income Security Act (ERISA) of 1974 that governs employee welfare benefit
9 plans. Kenergy estimates that this expense will be approximately one half, or \$1,000, going forward
10 (the form 5500 preparation will be a normal and recurring expense). Kenergy confirms that
11 approximately one half of this expense, or \$1,050, should be removed for rate making purposes.

12
13 **Witness)** Keith Ellis

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

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Item 42) Refer to Kenergy's response to Staff's First Request, Item 41. Fully explain the prepayment to NRECA in the amount of \$1,394,200, and explain why it is being expensed over ten years. Include the date of the payment to NRECA.

Response) See response to the Commission Staff's Second Request for Information Item 7.

Witness) Steve Thompson

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 43)** Refer to Kenergy's response to Staff's First Request, Item 48.

2 a. Of the DSM programs offered by Kenergy, identify those programs that were
3 proposed by Kenergy, and those that were proposed by Big Rivers Electric
4 Corporation ("Big Rivers").

5
6 **Response)** Kenergy proposed the Pilot Weatherization A La Carte Program. The remaining DSM
7 programs were proposed by the DSM working group, which includes Big Rivers Electric Corporation,
8 Kenergy, Jackson Purchase Energy and Meade County RECC.

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10 **Witness)** David Hamilton

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 43)** Refer to Kenergy's response to Staff's First Request, Item 48.

2 b. Explain whether Kenergy plans to increase its DSM offerings in the future
3 independent of Big Rivers' DSM programs.

4
5 **Response)** Kenergy has no plans to increase its DSM offerings in the future independent of Big
6 Rivers' DSM programs.

7
8 **Witness)** David Hamilton

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 43)** Refer to Kenergy's response to Staff's First Request, Item 48.

2 c. For each DSM program noted in Kenergy's response, describe the level of
3 customer interest in each program. Provide the number of customers that are
4 actually participating or have indicated a desire to participate by program.

5
6 **Response)** During the test period, the following number of Kenergy members actually participated
7 in the DSM programs:

8	High efficiency lighting replacement	3,467
9	Energy star clothes washer replacement	638
10	Energy star refrigerator replacement	390
11	High efficiency HVAC	190
12	Touchstone Energy new home	111
13	HVAC & Refrigeration tune up	390
14	Pilot Weatherization A La Carte*	0

15 * Pilot Weatherization A La Carte program will start January 1, 2016.

16
17 **Witness)** David Hamilton

**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 43)** Refer to Kenergy's response to Staff's First Request, Item 48.

2 d. Provide the 2015 budgeted or estimated total costs of Kenergy's DSM programs.

3

4 **Response)** Kenergy's DSM program budget for fiscal year 2015 is \$650,000.00. Big Rivers
5 Electric Corporation reimburses Kenergy 100% of the expenses for the DSM programs. In Kenergy's
6 response to item 48 b. in the Commission's First Data Request, Kenergy reported \$844,630.79 in
7 DSM expenses for the test year. This should have read \$722,729.65 in Kenergy DSM expenses for
8 the test year. The entire Big Rivers Electric system had \$844,630.79 in DSM expenses during the
9 test year.

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12 **Witness)** David Hamilton

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**KENERGY CORP.
RESPONSE TO THE COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

1 **Item 44** Provide Exhibits 9 and 10 in Excel spreadsheet format, with all formulas intact and
2 unprotected and with all columns and rows accessible. If it is necessary to update the exhibits in
3 response to questions contained in this information request, provide the updated version instead
4 of the original version in both paper copy and electronically.

5
6 **Response)** Revised Exhibit 10 is attached to this response. This version includes the changes
7 made in response to Question 29.

8 Also, see the following Excel files, which are provided electronically:

9 "PSC 2 Item 44 – Summary of Rev Adjmts IS Notice YE 06-30-15.xlsx" – Exhibit 9

10 "PSC 2 Item 44 - Kenergy 2015 COS (rev 12-22-2015).xls". – Exhibit 10

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12

13 **Witness)** Jack Gaines

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Cost Of Service Study Kenergy Corp

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Kenergy Corp.
Separation Of Direct Serves From Regular Tariff Cost of Service
2015 rate application
(\$ in Thousands)

Line No.	<u>Item</u> (a)	Per Books Total <u>System</u> (b)	Per Books Total <u>Direct Serve</u> (c)	Per Books Regular <u>Tariff</u> (d)	Regular Tariff <u>Adjust.</u> (e)	Cost of Service <u>Totals</u> (f)
1	Operating Revenue	\$ 422,270	\$ 308,881	\$ 113,389	\$ 21,332	\$ 134,721
2	Purchased Power:	\$ 383,068	\$ 306,512	\$ 76,556	\$ 21,260	\$ 97,816
3	Operations	\$ 3,996	\$ -	\$ 3,996	\$ 196	\$ 4,193
4	Maintenance	\$ 8,623	\$ 76	\$ 8,547	\$ (96)	\$ 8,452
5	Consumer Accounts	\$ 4,236	\$ 4	\$ 4,231	\$ 74	\$ 4,305
6	Customer service	\$ 154	\$ -	\$ 154	\$ 124	\$ 277
7	Sales	\$ 123	\$ 0	\$ 122	\$ (121)	\$ 2
8	Admin. and General	\$ 4,094	\$ 157	\$ 3,937	\$ (164)	\$ 3,773
9	Depreciation	\$ 10,629	\$ 56	\$ 10,572	\$ 1,237	\$ 11,810
10	Tax expense	\$ 650	\$ 458	\$ 192	\$ 32	\$ 224
11	Interest-LTD	\$ 4,708	\$ 56	\$ 4,652	\$ 433	\$ 5,085
12	Int. chg. to constr.	\$ -	\$ -	\$ -	\$ -	\$ -
13	Interest - other	\$ 43	\$ 2	\$ 41	\$ 2	\$ 43
14	Other deductions	\$ 98	\$ -	\$ 98	\$ (145)	\$ (47)
15	Subtotal	\$ 37,353	\$ 809	\$ 36,544	\$ 1,572	\$ 38,116
18	Total Expense	\$ 420,422	\$ 307,322	\$ 113,100	\$ 22,833	\$ 135,932
19	Operating Margins	\$ 1,849	\$ 1,559	\$ 290	\$ (1,501)	\$ (1,211)
20	Interest Income	\$ 1,953	\$ -	\$ 1,953	\$ (18)	\$ 1,935
21	Other Margins	\$ (0)	\$ -	\$ (0)	\$ 118	\$ 117
22	Capital Credits	\$ 227	\$ -	\$ 227	\$ 0	\$ 227
23	Total Margins	\$ 4,029	\$ 1,559	\$ 2,469	\$ (1,401)	\$ 1,069

Kenergy Corp.
Separation Of Direct Serves From Regular Tariff Cost of Service
2015 rate application
(\$ in Thousands)

Line No.	Item (a)	Per Books Total Direct Serve (b)	Per Books Class A (c)	Per Books Class B (d)	Per Books Class C (e)	Total Direct Serve Adjust. (f)	Total Direct Serve (g)
1	Operating Revenue	\$ 308,881	\$ 258,778	\$ 31,097	\$ 19,006	\$ 12,931	\$ 321,812
2	Purchased Power:	\$ 306,512	\$ 257,890	\$ 30,885	\$ 17,738	\$ 12,832	\$ 319,345
3	Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Maintenance	\$ 76	\$ -	\$ -	\$ 76	\$ (1)	\$ 75
5	Consumer Accounts	\$ 4	\$ 3	\$ 0	\$ 1	\$ 0	\$ 4
6	Customer service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Sales	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)	\$ 0
8	Admin. and General	\$ 157	\$ 79	\$ 15	\$ 63	\$ (7)	\$ 151
9	Depreciation	\$ 56	\$ -	\$ -	\$ 56	\$ -	\$ 56
10	Tax expense	\$ 458	\$ 408	\$ 31	\$ 18	\$ 97	\$ 555
11	Interest-LTD	\$ 56	\$ -	\$ -	\$ 56	\$ 5	\$ 61
12	Int. chg. to constr.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Interest - other	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ 2
14	Other deductions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Subtotal	\$ 809	\$ 491	\$ 47	\$ 270	\$ 95	\$ 904
18	Total Expense	\$ 307,322	\$ 258,380	\$ 30,932	\$ 18,008	\$ 12,927	\$ 320,249
19	Operating Margins	\$ 1,559	\$ 398	\$ 166	\$ 998	\$ 4	\$ 1,563
20	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Other Margins	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Capital Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Total Margins	\$ 1,559	\$ 398	\$ 166	\$ 998	\$ 4	\$ 1,563

Kenergy Corp.
Separation Of Direct Serves From Regular Tariff Cost of Service
2015 rate application
(\$ in Thousands)

Line No.	<u>Item</u> (a)	Per Books Total <u>System</u> (b)	Per Books Total <u>Direct Serve</u> (c)	Per Books Regular <u>Tariff</u> (d)	Regular Tariff <u>Adjust.</u> (e)	Cost of Service <u>Totals</u> (f)
1	Total Utility Plant	\$ 297,322,072	\$ 1,486,372	\$ 295,835,700	\$ -	\$ 295,835,700
2	Accumulated Depr.	<u>\$ 96,309,142</u>	<u>\$ 561,466</u>	<u>\$ 95,747,676</u>	<u>\$ -</u>	<u>\$ 95,747,676</u>
3	Net Utility Plant	\$ 201,012,930	\$ 924,906	\$ 200,088,024	\$ -	\$ 200,088,024
4	Allowance For Working Capital	<u>\$ 2,974,419</u>	<u>\$ 29,720</u>	<u>\$ 2,944,699</u>	<u>\$ 1,732</u>	<u>\$ 2,946,431</u>
5	Net Rate Base	\$ 203,987,349	\$ 954,626	\$ 203,032,723	\$ 1,732	\$ 203,034,455

Kenergy Corp.
Separation Of Direct Serves From Regular Tariff Cost of Service
2015 rate application
(\$ in Thousands)

Line No.	<u>Item</u> (a)	Per Books Total <u>Direct Serve</u> (b)	Per Books <u>Class A</u> (c)	Per Books <u>Class B</u> (d)	Per Books <u>Class C</u> (e)	Total Direct Serve <u>Adjust.</u> (f)	Total Direct Serve (g)
1	Total Utility Plant	\$ 1,486,372	\$ -	\$ -	\$ 1,486,372	\$ -	\$ 1,486,372
2	Accumulated Depr.	<u>\$ 561,466</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 561,466</u>	<u>\$ -</u>	<u>\$ 561,466</u>
3	Net Utility Plant	\$ 924,906	\$ -	\$ -	\$ 924,906	\$ -	\$ 924,906
4	Allowance For Working Capital	<u>\$ 29,720</u>	<u>\$ 10,303</u>	<u>\$ 1,934</u>	<u>\$ 17,483</u>	<u>\$ (947)</u>	<u>\$ 28,774</u>
5	Net Rate Base	\$ 954,626	\$ 10,303	\$ 1,934	\$ 942,389	\$ (947)	\$ 953,679

KENERGY CORP
Allocated Income Statement - Present Revenue

<u>Line No.</u>	<u>Item (a)</u>	<u>TOTAL (b)</u>	<u>Lights (c)</u>	<u>Residential (d)</u>	<u>Non -Resid. 1 Phase (e)</u>	<u>3 Phase 0-1000 kW (f)</u>	<u>3 Phase 1001 kW & Over (g)</u>
1	Sales Revenue	\$ 132,885	\$ 2,345	\$ 85,516	\$ 15,299	\$ 21,772	\$ 7,952
2	Other Revenue	\$ 1,837	\$ 8	\$ 1,393	\$ 264	\$ 136	\$ 35
3	Total Revenue	\$ 134,721	\$ 2,353	\$ 86,909	\$ 15,564	\$ 21,908	\$ 7,988
4							
5	Operating Expenses						
6	Purchased Power:	\$ 97,816	\$ 889	\$ 61,818	\$ 10,218	\$ 16,977	\$ 7,914
7	Other O&M	\$ 19,176	\$ 239	\$ 14,276	\$ 2,602	\$ 1,727	\$ 331
8	Depreciation	\$ 11,810	\$ 338	\$ 8,605	\$ 1,448	\$ 1,152	\$ 266
9	Taxes	\$ 2,046	\$ 57	\$ 1,479	\$ 251	\$ 209	\$ 50
10	Interest-LTD	\$ 5,085	\$ 163	\$ 3,686	\$ 616	\$ 506	\$ 114
11	Other Deductions	\$ (4)	\$ (0)	\$ (3)	\$ (0)	\$ (0)	\$ (0)
12							
13	Total Expenses	\$ 135,928	\$ 1,686	\$ 89,861	\$ 15,135	\$ 20,571	\$ 8,675
14							
15	Operating Margins	\$ (1,206)	\$ 667	\$ (2,952)	\$ 429	\$ 1,338	\$ (687)
16	Interest Income	\$ 2,017	\$ 65	\$ 1,462	\$ 244	\$ 201	\$ 45
17	Other Income	\$ 1	\$ -	\$ 0	\$ 0	\$ 0	\$ 0
18	Capital Credits	\$ 212	\$ 4	\$ 137	\$ 24	\$ 35	\$ 13
19	Total Margins	\$ 1,023	\$ 735	\$ (1,353)	\$ 698	\$ 1,573	\$ (630)
20							
21	Net Rate Base	\$ 202,806	\$ 6,399	\$ 147,116	\$ 24,652	\$ 20,119	\$ 4,519
22							
23	Operating Margin - ROR (1)	1.91%	12.97%	0.50%	4.24%	9.16%	-12.69%
24							
25	Relative Rate of Return	1.00	6.78	0.26	2.22	4.79	(6.64)
26							
27	Total Margin - ROR (1)	3.01%	14.03%	1.59%	5.33%	10.33%	-11.41%
28							
29	Relative Rate of Return	1.00	4.66	0.53	1.77	3.43	(3.79)
	(1) ROR is rate of return which is applicable margins plus interest divided by rate base.						
	Return (Ln. 10 + Ln. 15)	\$ 3,878	\$ 830	\$ 734	\$ 1,045	\$ 1,843	\$ (573)

KENERGY CORP
Allocated Income Statement - Proposed Revenue

<u>Line No.</u>	<u>Item (a)</u>	<u>TOTAL (b)</u>	<u>Lights (c)</u>	<u>Residential (d)</u>	<u>Non -Resid. 1 Phase (e)</u>	<u>3 Phase 0-1000 kW (f)</u>	<u>3 Phase 1001 kW & Over (g)</u>
1	Sales Revenue	\$ 135,480	\$ 2,368	\$ 87,632	\$ 15,453	\$ 21,772	\$ 8,255
2	Other Revenue	\$ 1,848	\$ 8	\$ 1,402	\$ 266	\$ 137	\$ 35
3	Total Revenue	\$ 137,328	\$ 2,376	\$ 89,034	\$ 15,719	\$ 21,909	\$ 8,291
4							
5	Operating Expenses						
6	Purchased Power:	\$ 97,816	\$ 889	\$ 61,818	\$ 10,218	\$ 16,977	\$ 7,914
7	Other O&M	\$ 19,176	\$ 239	\$ 14,276	\$ 2,602	\$ 1,727	\$ 331
8	Depreciation	\$ 11,810	\$ 338	\$ 8,605	\$ 1,448	\$ 1,152	\$ 266
9	Taxes	\$ 2,051	\$ 57	\$ 1,483	\$ 251	\$ 209	\$ 51
10	Interest-LTD	\$ 5,085	\$ 163	\$ 3,686	\$ 616	\$ 506	\$ 114
11	Other Deductions	\$ (4)	\$ (0)	\$ (3)	\$ (0)	\$ (0)	\$ (0)
12							
13	Total Expenses	\$ 135,933	\$ 1,686	\$ 89,865	\$ 15,135	\$ 20,571	\$ 8,676
14							
15	Operating Margins	\$ 1,395	\$ 690	\$ (831)	\$ 584	\$ 1,338	\$ (385)
16	Interest Income	\$ 2,017	\$ 65	\$ 1,462	\$ 244	\$ 201	\$ 45
17	Other Income	\$ 1	\$ -	\$ 0	\$ 0	\$ 0	\$ 0
18	Capital Credits	\$ 212	\$ 4	\$ 137	\$ 24	\$ 35	\$ 13
19	Total Margins	\$ 3,625	\$ 758	\$ 767	\$ 853	\$ 1,574	\$ (327)
20							
21	Net Rate Base	\$ 202,806	\$ 6,399	\$ 147,116	\$ 24,652	\$ 20,119	\$ 4,519
22							
23	Rate of Return (1)	3.20%	13.32%	1.94%	4.87%	9.16%	-6.00%
24							
25	Relative Rate of Return	1.00	4.17	0.61	1.52	2.87	(1.88)
26							
27	Total Margin - ROR (1)	4.29%	14.39%	3.03%	5.96%	10.33%	-4.72%
28							
29	Relative Rate of Return	1.00	3.35	0.70	1.39	2.41	(1.10)

(1) ROR is rate of return which is applicable margins plus interest divided by rate base.

KENERGY CORP.

Unit Charges

Mills per kWh Including Margins @

0.69% of Rate Base

A	B	C	D	E	F	G	H	I
Line		TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
	Production							
1	Generation	84.09	68.18	84.90	83.36	83.36	83.36	81.68
2	Not Applicable	-	-	-	-	-	-	-
3	Transmission	-	-	-	-	-	-	-
4	Total Production	84.09	68.18	84.90	83.36	83.36	83.36	81.68
5	Subtransmission	-	-	-	-	-	-	-
6	Substation	2.79	1.42	2.73	2.95	2.95	2.95	2.89
7	Primary	16.62	15.21	20.85	20.17	5.59	3.53	3.55
8	Transformers	2.80	2.77	3.13	2.83	2.51	1.57	-
9	Secondary and Services	3.71	2.23	4.41	4.62	2.20	1.27	-
10	3 Phase Meters	0.67	-	-	-	3.80	0.10	0.10
11	1 Phase Meters	1.49	-	1.97	2.45	-	-	-
12	Metering	-	-	-	-	-	-	-
13	Billing	4.91	-	6.22	7.74	1.10	0.03	0.03
14	Consumer Ser 1	0.35	-	0.45	0.56	0.04	0.00	0.00
15	Consumer Ser 2	0.14	0.28	0.15	0.16	0.13	0.08	0.08
16	Consumer Ser 3	-	-	-	-	-	-	-
17	Security Lights	0.48	42.54	-	-	-	-	-
18	Street Lights	-	-	-	-	-	-	-
19	Total Distribution	33.96	64.44	39.90	41.49	18.32	9.54	6.65
20	Total Costs - Including Margins	118.05	132.62	124.80	124.84	101.68	92.90	88.32
21	Present Revenue	115.82	180.38	119.36	126.96	107.57	83.94	82.69
22	Excess or (Deficiency)	(2.24)	47.75	(5.44)	2.12	5.89	(8.95)	(5.64)

KENERGY CORP.

Calculation of Unbundled Revenue Charges (Consumer Related)

\$ per Consumer/Month Incl. Margins @ 0.69% of Rate Base

A	B	C	D	E	F	G	H	I
Line		TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Subtransmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Substation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Primary	\$ 7.53	\$ -	\$ 7.54	\$ 7.54	\$ 6.73	\$ 6.73	\$ 6.73
6	Transformers	\$ 0.50	\$ -	\$ 0.48	\$ 0.48	\$ 1.43	\$ 1.43	\$ -
7	Secondary and Services	\$ 2.92	\$ -	\$ 2.90	\$ 2.90	\$ 3.87	\$ 3.87	\$ -
8	3 Phase Meters	\$ 1.17	\$ -	\$ -	\$ -	\$ 57.41	\$ 57.41	\$ 57.41
9	1 Phase Meters	\$ 2.58	\$ -	\$ 2.64	\$ 2.64	\$ -	\$ -	\$ -
10	Metering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Billing	\$ 8.49	\$ -	\$ 8.32	\$ 8.32	\$ 16.64	\$ 16.64	\$ 16.64
12	Consumer Ser 1	\$ 0.61	\$ -	\$ 0.61	\$ 0.61	\$ 0.61	\$ 0.61	\$ 0.61
13	Consumer Ser 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Consumer Ser 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Total Distribution	\$ 23.79	\$ -	\$ 22.49	\$ 22.49	\$ 86.69	\$ 86.69	\$ 81.39
16	Total	\$ 23.79	\$ -	\$ 22.49	\$ 22.49	\$ 86.69	\$ 86.69	\$ 81.39
17	Less: Fee Revenue per Cons.	\$ 1.42	\$ -	\$ 1.42	\$ 1.42	\$ 1.42	\$ 1.42	\$ 1.42
18	Base Cost per Consumer	\$ 22.38	\$ -	\$ 21.07	\$ 21.07	\$ 85.27	\$ 85.27	\$ 79.97
19	Psc Assessment		\$ -	\$ 0.04	\$ 0.04	\$ 0.16	\$ 0.16	\$ 0.15
20	Base Cost per Consumer		\$ -	\$ 21.11	\$ 21.11	\$ 85.44	\$ 85.44	\$ 80.12

KENERGY CORP.

Calculation of Unbundled Revenue Charges (Demand Related)

\$ per Billing kW Including Margins @

0.69% of Rate Base

A	B	C	D	E	F	G	H	I
Line		TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
	Production							
1	Generation	\$ 40.84	\$ -	\$ -	\$ -	\$ 9.15	\$ 13.96	\$ 13.42
2	Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Not Applicable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Not Applicable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Total Production	\$ 40.84	\$ -	\$ -	\$ -	\$ 9.15	\$ 13.96	\$ 13.42
6	Subtransmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Substation	\$ 3.52	\$ -	\$ -	\$ -	\$ 0.85	\$ 1.30	\$ 1.25
8	Primary	\$ 15.45	\$ -	\$ -	\$ -	\$ 1.49	\$ 1.55	\$ 1.53
9	Transformers	\$ 3.16	\$ -	\$ -	\$ -	\$ 0.70	\$ 0.69	\$ -
10	Secondary and Services	\$ 2.55	\$ -	\$ -	\$ -	\$ 0.56	\$ 0.56	\$ -
11	3 Phase Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	1 Phase Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Metering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Billing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Consumer Ser 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Consumer Ser 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Consumer Ser 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Total Distribution	\$ 24.69	\$ -	\$ -	\$ -	\$ 3.60	\$ 4.10	\$ 2.78
19	Total	\$ 65.53	\$ -	\$ -	\$ -	\$ 12.75	\$ 18.07	\$ 16.20

KENERGY CORP.

Calculation of Unbundled Revenue Charges (Demand Related)

Mills per kWh Including Margins @ 0.69% of Rate Base

A	B	C	D	E	F	G	H	I
Line		TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
	Production							
1	Generation	32.43	16.48	33.20	31.66	31.66	31.66	30.98
2	Transmission	-	-	-	-	-	-	-
3	Not Applicable	-	-	-	-	-	-	-
4	Not Applicable	-	-	-	-	-	-	-
5	Total Production	32.43	16.48	33.20	31.66	31.66	31.66	30.98
6	Subtransmission	-	-	-	-	-	-	-
7	Substation	2.79	1.42	2.73	2.95	2.95	2.95	2.89
8	Primary	12.27	15.21	15.21	13.16	5.15	3.52	3.54
9	Transformers	2.51	2.77	2.77	2.38	2.41	1.57	-
10	Secondary and Services	2.03	2.23	2.23	1.92	1.95	1.26	-
11	3 Phase Meters	-	-	-	-	-	-	-
12	1 Phase Meters	-	-	-	-	-	-	-
13	Metering	-	-	-	-	-	-	-
14	Billing	-	-	-	-	-	-	-
15	Consumer Ser 1	-	-	-	-	-	-	-
16	Consumer Ser 2	-	-	-	-	-	-	-
17	Consumer Ser 3	-	-	-	-	-	-	-
18	Security Lights	-	-	-	-	-	-	-
19	Street Lights	-	-	-	-	-	-	-
20	Total Distribution	19.60	21.63	22.94	20.42	12.46	9.31	6.43
21	Total	52.03	38.11	56.14	52.08	44.12	40.96	37.41

KENERGY CORP.
Revenue Input

Line No.	Item	TOTAL SYSTEM	Lighting Schedule	Residential Single Phase	Non -Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Operating Revenue							
1	Base Rate Revenue	\$ 128,258,195	\$ 2,282,804	\$ 83,065,740	\$ 14,685,833	\$ 20,744,716	\$ 4,238,744	\$ 3,240,358
2	Fuel Revenue	\$ 3,036,096	\$ 33,831	\$ 1,911,057	\$ 317,179	\$ 526,451	\$ 139,332	\$ 108,245
3	ES Revenue	\$ 5,612,959	\$ 62,546	\$ 3,533,053	\$ 586,382	\$ 973,271	\$ 257,586	\$ 200,121
4	MRSRM Revenue	\$ (3,838,418)	\$ (42,772)	\$ (2,416,076)	\$ (400,997)	\$ (665,571)	\$ (176,149)	\$ (136,854)
5	Non FAC	\$ 573,293	\$ 6,388	\$ 360,857	\$ 59,892	\$ 99,407	\$ 26,309	\$ 20,440
6	Not Applicable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Unbilled Base Rate Revenue	\$ (728,491)	\$ 2,227	\$ (902,257)	\$ 49,202	\$ 89,885	\$ 18,262	\$ 14,188
8	Unbilled Fuel Revenue	\$ (16,307)	\$ 33	\$ (20,758)	\$ 1,063	\$ 2,281	\$ 605	\$ 470
9	Unbilled ES Revenue	\$ (30,147)	\$ 61	\$ (38,376)	\$ 1,965	\$ 4,217	\$ 1,118	\$ 868
10	Unbilled MSRM Revenue	\$ 20,616	\$ (42)	\$ 26,243	\$ (1,343)	\$ (2,884)	\$ (764)	\$ (594)
11	Unbilled Non-FAC Revenue	\$ (3,079)	\$ 6	\$ (3,920)	\$ 201	\$ 431	\$ 114	\$ 89
12	Not Applicable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Subtotal Sales Revenue	\$ 132,884,716	\$ 2,345,084	\$ 85,515,565	\$ 15,299,375	\$ 21,772,204	\$ 4,505,157	\$ 3,447,331
14	Other Revenue - 1 - Forfeited Discounts	\$ 564,447	\$ -	\$ 457,083	\$ 95,687	\$ 11,315	\$ 141	\$ 222
15	Other Revenue - 2 - Connection Fees	\$ 1,696	\$ -	\$ 1,373	\$ 288	\$ 34	\$ 0	\$ 1
16	Other Revenue - 3 - Rent - Pole Attachments	\$ 884,478	\$ 7,806	\$ 621,996	\$ 103,026	\$ 116,830	\$ 19,593	\$ 15,227
17	Other Revenue - 4 - Reconnect & Field Con.	\$ 193,394	\$ -	\$ 156,608	\$ 32,785	\$ 3,877	\$ 48	\$ 76
18	Other Revenue - 5 - Returned Checks	\$ 10,908	\$ -	\$ 8,833	\$ 1,849	\$ 219	\$ 3	\$ 4
19	Other Revenue - 6 - Miscellaneous	\$ 600	\$ 11	\$ 388	\$ 69	\$ 97	\$ 20	\$ 15
20	Other Revenue - 7 - Service Trip	\$ 222	\$ -	\$ 180	\$ 38	\$ 4	\$ 0	\$ 0
21	Other Revenue - 8 - Special Meter Reading	\$ 180,848	\$ -	\$ 146,449	\$ 30,658	\$ 3,625	\$ 45	\$ 71
22	Other Revenue - 9 - SL Bulb Change Out	\$ 50	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -
23	Subtotal Other Revenue	\$ 1,836,642	\$ 7,867	\$ 1,392,911	\$ 264,398	\$ 136,001	\$ 19,850	\$ 15,616
24	Total Revenue	\$ 134,721,359	\$ 2,352,950	\$ 86,908,476	\$ 15,563,773	\$ 21,908,205	\$ 4,525,008	\$ 3,462,947

KENERGY CORP.
DATA INPUT - RATE BASE

A	B	C	D	E	F		G	H
Plant Assignment			6/30/2015 TOTAL COMPANY	Direct Served	Regular Tariff	Property Tax Reclassification	Test Year Adjustments	Adjusted Total
Line No.	Account	Basis						
	Distribution Plant							
26	360 Land and Land Rights	DIRECT	\$ 901,745	\$ -	\$ 901,745	\$ -	\$ -	\$ 901,745
27	361 Structures	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	362 Station Equipment	DIRECT	\$ 25,397,346	\$ 1,486,372	\$ 23,910,974	\$ -	\$ -	\$ 23,910,974
29	364 Poles, Towers, & Fixtures	DIRECT	\$ 84,982,663	\$ -	\$ 84,982,663	\$ -	\$ -	\$ 84,982,663
30	365 Overhead Conductors	DIRECT	\$ 59,266,011	\$ -	\$ 59,266,011	\$ -	\$ -	\$ 59,266,011
31	366 Underground Conduit	DIRECT	\$ 14,166	\$ -	\$ 14,166	\$ -	\$ -	\$ 14,166
32	367 Underground Conductors	DIRECT	\$ 17,954,090	\$ -	\$ 17,954,090	\$ -	\$ -	\$ 17,954,090
33	368 Line Transformers	DIRECT	\$ 37,369,693	\$ -	\$ 37,369,693	\$ -	\$ -	\$ 37,369,693
34	369 Services	DIRECT	\$ 29,423,511	\$ -	\$ 29,423,511	\$ -	\$ -	\$ 29,423,511
35	370 Meters	DIRECT	\$ 9,916,672	\$ -	\$ 9,916,672	\$ -	\$ -	\$ 9,916,672
36	371 Security Lights	DIRECT	\$ 4,644,127	\$ -	\$ 4,644,127	\$ -	\$ -	\$ 4,644,127
37	372 Leased Property	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	373 Street Lights	DIRECT	\$ 925,069	\$ -	\$ 925,069	\$ -	\$ -	\$ 925,069
39	User Defined	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	User Defined	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	User Defined	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	User Defined	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	Total Distribution		\$ 270,795,093	\$ 1,486,372	\$ 269,308,721	\$ -	\$ -	\$ 269,308,721
44	Total Trans. & Distr.		\$ 270,795,093	\$ 1,486,372	\$ 269,308,721	\$ -	\$ -	\$ 269,308,721
	General Plant							
45	389 Land and Land Rights	LABOR	\$ 501,388	\$ -	\$ 501,388	\$ -	\$ -	\$ 501,388
46	390 Structures and Improve.	LABOR	\$ 10,721,445	\$ -	\$ 10,721,445	\$ -	\$ -	\$ 10,721,445
47	391 Office Furniture & Equipment	LABOR	\$ 1,246,956	\$ -	\$ 1,246,956	\$ -	\$ -	\$ 1,246,956
48	392 Transportation Equipment	LABOR	\$ 8,484,133	\$ -	\$ 8,484,133	\$ -	\$ -	\$ 8,484,133
49	393 Stores Equipment	LABOR	\$ 172,149	\$ -	\$ 172,149	\$ -	\$ -	\$ 172,149
50	394 Tools, Shop & Garage Equip.	LABOR	\$ 703,208	\$ -	\$ 703,208	\$ -	\$ -	\$ 703,208
51	395 Laboratory Equipment	LABOR	\$ 426,459	\$ -	\$ 426,459	\$ -	\$ -	\$ 426,459
52	396 Power - Operated Equip.	LABOR	\$ 978,997	\$ -	\$ 978,997	\$ -	\$ -	\$ 978,997
53	397 Communication Equipment	LABOR	\$ 1,994,853	\$ -	\$ 1,994,853	\$ -	\$ -	\$ 1,994,853
54	398 Miscellaneous Equipment	LABOR	\$ 455,418	\$ -	\$ 455,418	\$ -	\$ -	\$ 455,418
55	302 Franchises and Consents	LABOR	\$ 19,355	\$ -	\$ 19,355	\$ -	\$ -	\$ 19,355
56	User Defined	LABOR		\$ -	\$ -	\$ -	\$ -	\$ -
57	User Defined	LABOR		\$ -	\$ -	\$ -	\$ -	\$ -
58	User Defined	LABOR		\$ -	\$ -	\$ -	\$ -	\$ -

KENERGY CORP.
DATA INPUT - RATE BASE

A	B	C	D	E	F		G	H
Plant Assignment			6/30/2015 TOTAL COMPANY	Direct Served	Regular Tariff	Property Tax Reclassification	Test Year Adjustments	Adjusted Total
Line No.	Account	Basis						
59	General Plant		\$ 25,704,361	\$ -	\$ 25,704,361	\$ -	\$ -	\$ 25,704,361
60	Total Plant In Service		\$ 296,499,454	\$ 1,486,372	\$ 295,013,082	\$ -	\$ -	\$ 295,013,082
61	CWIP	LANT IN SERVIC	\$ 822,618	\$ -	\$ 822,618	\$ -	\$ -	\$ 822,618
62	Total Utility Plant		\$ 297,322,072	\$ 1,486,372	\$ 295,835,700	\$ -	\$ -	\$ 295,835,700
	Accumulated Depreciation							
63	Production	TUP		\$ -	\$ -	\$ -	\$ -	\$ -
64	Transmission	TUP		\$ -	\$ -	\$ -	\$ -	\$ -
65	Subtransmission	TUP		\$ -	\$ -	\$ -	\$ -	\$ -
66	Distribution	TUP	\$ 84,301,118	\$ 561,466	\$ 83,739,652	\$ -	\$ -	\$ 83,739,652
67	General	TUP	\$ 12,074,767	\$ -	\$ 12,074,767	\$ -	\$ -	\$ 12,074,767
68	Retirement WIP	TUP	\$ (66,743)	\$ -	\$ (66,743)	\$ -	\$ -	\$ (66,743)
69	User Defined	TUP		\$ -	\$ -	\$ -	\$ -	\$ -
70	User Defined	TUP		\$ -	\$ -	\$ -	\$ -	\$ -
71	User Defined	TUP		\$ -	\$ -	\$ -	\$ -	\$ -
72	Subtotal		\$ 96,309,142	\$ 561,466	\$ 95,747,676	\$ -	\$ -	\$ 95,747,676
73	Net Utility Plant		\$ 201,012,930	\$ 924,906	\$ 200,088,024	\$ -	\$ -	\$ 200,088,024
74	Allowance for Working Capital	NUP	\$ 5,503,389	\$ 29,720	\$ 5,473,669	\$ (228,328)	\$ 1,732	\$ 5,247,073
75	Customer Advances for Construction	CONS	\$ (2,528,970)	\$ -	\$ (2,528,970)	\$ -	\$ -	\$ (2,528,970)
76	Net Rate Base		\$ 203,987,349	\$ 954,626	\$ 203,032,723	\$ (228,328)	\$ 1,732	\$ 202,806,127

KENERGY CORP.

DATA INPUT - LABOR

A	B	C	D	E	F	G	H	
Line No.	Account	Basis	06/30/15 TOTAL COMPANY	Direct Served	Regular Tariff	Property Tax Reclassification	Test Year Adjustments	Adjusted Total
	Distribution Operations:							
60	580 - Operations Supervision	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
61	581 - Load Dispatching	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
62	582 - Station Expense	ELECT	\$ 5,695	\$ -	\$ 5,695		\$ 105	\$ 5,800
63	583 - Overhead Line Expense	ELECT	\$ 172,912	\$ -	\$ 172,912		\$ 3,188	\$ 176,100
64	584 - Underground Line Exp.	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
65	585 - Street Lighting	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
66	586 - Meter Expense	ELECT	\$ 100,651	\$ -	\$ 100,651		\$ 1,856	\$ 102,507
67	587 - Customer Installations	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
68	588 - Miscellaneous Operations	ELECT	\$ 1,145,200	\$ -	\$ 1,145,200		\$ 21,112	\$ 1,166,312
69	589 - Rents	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
70	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
71	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
72	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
73	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
74	Subtotal		\$ 1,424,458	\$ -	\$ 1,424,458		\$ 26,261	\$ 1,450,719
	Distribution Maintenance:							
75	590 - Maintenance Supervision	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
76	591 - Load Management	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
77	592 - Station Equipment	ELECT	\$ 384,683	\$ -	\$ 384,683		\$ 7,092	\$ 391,775
78	593 - Overhead Lines	ELECT	\$ 1,648,695	\$ -	\$ 1,648,695		\$ 30,394	\$ 1,679,089
79	594 - Underground Lines	ELECT	\$ 74,801	\$ -	\$ 74,801		\$ 1,379	\$ 76,180
80	595 - Line Transformers	ELECT	\$ 29,549	\$ -	\$ 29,549		\$ 545	\$ 30,094
81	596 - Street Lights	ELECT	\$ 31,793	\$ -	\$ 31,793		\$ 586	\$ 32,379
82	597 - Meters	ELECT	\$ 9,310	\$ -	\$ 9,310		\$ 172	\$ 9,482
83	598 - Misc. Maintenance	ELECT	\$ 37,321	\$ -	\$ 37,321		\$ 688	\$ 38,009
84	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
85	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
86	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
87	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
88	Subtotal		\$ 2,216,152	\$ -	\$ 2,216,152		\$ 40,856	\$ 2,257,008
89	Subtotal - Distribution O&M		\$ 3,640,610	\$ -	\$ 3,640,610		\$ 67,117	\$ 3,707,727
	Customer Accounts:							
90	901 - Supervision	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
91	902 - Meter Reading	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
92	903 - Customer Records	ELECT	\$ 2,064,757	\$ -	\$ 2,064,757		\$ 38,065	\$ 2,102,822
93	904 - Uncollectible Accounts	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -

KENERGY CORP.

DATA INPUT - LABOR

A	B	C	D	E	F	G	H	
Line No.	Account	Basis	06/30/15	Direct Served	Regular Tariff	Property Tax Reclassification	Test Year Adjustments	Adjusted Total
			TOTAL COMPANY					
94	905 - Miscellaneous	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
95	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
96	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
97	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
98	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
99	Subtotal - Customer Accounts		\$ 2,064,757	\$ -	\$ 2,064,757		\$ 38,065	\$ 2,102,822
100	Customer Service:							
101	907 - Supervision	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
102	908 - Customer Assistance	ELECT	\$ 95,496	\$ -	\$ 95,496		\$ 1,761	\$ 97,257
103	909 - Advertising	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
104	910 - Miscellaneous	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
105	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
106	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
107	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
108	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
109	Subtotal - Customer Service		\$ 95,496	\$ -	\$ 95,496		\$ 1,761	\$ 97,257
	Sales:							
110	911 - Supervision	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
111	912 - Demonstrating	ELECT	\$ 55,536	\$ -	\$ 55,536		\$ 1,024	\$ 56,560
112	913 - Advertising	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
113	914 - Key Accounts	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
114	915 - Costs	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
115	916 - Miscellaneous	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
116	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
117	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
118	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
119	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
120	Subtotal - Sales		\$ 55,536	\$ -	\$ 55,536		\$ 1,024	\$ 56,560
121	Distribution O & M Before A & G		\$ 5,856,399	\$ -	\$ 5,856,399		\$ 107,967	\$ 5,964,366
122	A&G Labor		\$ 1,858,573	\$ 70,234	\$ 1,788,339		\$ 34,263	\$ 1,822,602
123	Total Labor		\$ 7,714,972	\$ 70,234	\$ 7,644,738		\$ 142,230	\$ 7,786,968
124	Corporate Labor Ratio		1.00	0.01	0.99		0.02	1.01

KENERGY CORP.

DATA INPUT - EXPENSES

A	B	C	D	E	F	G	H	
Line No.	Account	Basis	06/30/15 TOTAL COMPANY	Direct Served	Regular Tariff	Property Tax Reclassification	Test Year Adjustments	Adjusted Total
	Other Power Supply Expenses:							
10	Regular Tariff Demand	ELECT	\$ 37,562,784	\$ -	\$ 37,562,784	\$ -	\$ 157,148	\$ 37,719,932
11	Regular Tariff Energy	ELECT	\$ 54,898,536	\$ -	\$ 54,898,536	\$ -	\$ 47,097	\$ 54,945,633
12	Regular Tariff unwind	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Classes A, B, and C	ELECT	\$ 306,512,393	\$ 306,512,393	\$ -	\$ -	\$ -	\$ -
14	Own Use	ELECT	\$ (183,310)	\$ -	\$ (183,310)	\$ -	\$ (21,149)	\$ (204,459)
15	Fuel	ELECT	\$ 3,017,200	\$ -	\$ 3,017,200	\$ -	\$ 2,589	\$ 3,019,789
16	Environmental Surcharge	ELECT	\$ 5,578,026	\$ -	\$ 5,578,026	\$ -	\$ 4,786	\$ 5,582,812
17	Unwind Surcredit	ELECT	\$ (67,838)	\$ -	\$ (67,838)	\$ -	\$ 67,838	\$ -
18	Member Rate Stability Mechanism	ELECT	\$ (7,651,092)	\$ -	\$ (7,651,092)	\$ -	\$ 3,833,290	\$ (3,817,802)
19	Non-FAC PPA	ELECT	\$ 380,503	\$ -	\$ 380,503	\$ -	\$ 189,711	\$ 570,214
20	Non-FAC PPA Roll-in	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Rural Economic Reserve	ELECT	\$ (2,354,897)	\$ -	\$ (2,354,897)	\$ -	\$ 2,354,897	\$ -
22	Base Rate Credit	ELECT	\$ (14,624,046)	\$ -	\$ (14,624,046)	\$ -	\$ 14,624,046	\$ -
23	Not Applicable	ELECT		\$ -	\$ -	\$ -	\$ -	\$ -
24	Not Applicable	ELECT		\$ -	\$ -	\$ -	\$ -	\$ -
25	Not Applicable	ELECT		\$ -	\$ -	\$ -	\$ -	\$ -
26	Not Applicable	ELECT		\$ -	\$ -	\$ -	\$ -	\$ -
27	Not Applicable	ELECT		\$ -	\$ -	\$ -	\$ -	\$ -
28	Not Applicable	ELECT		\$ -	\$ -	\$ -	\$ -	\$ -
29	Not Applicable	ELECT		\$ -	\$ -	\$ -	\$ -	\$ -
30	556 - System Control & Load Disp.	ELECT		\$ -	\$ -	\$ -	\$ -	\$ -
31	557 - Other Power Supply Exp.	ELECT		\$ -	\$ -	\$ -	\$ -	\$ -
32	Total Purchased Power Costs		\$ 383,068,259	\$ 306,512,393	\$ 76,555,866	\$ -	\$ 21,260,253	\$ 97,816,119
33	Total Production Costs		\$ 383,068,259	\$ 306,512,393	\$ 76,555,866	\$ -	\$ 21,260,253	\$ 97,816,119
	Transmission Operations:							
34	560 - Operations Supervision	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	561 - Load Dispatching	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	562 - Station Expense	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	563 - Overhead Line Expense	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	564 - Underground Line Exp.	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	565 - Transmission By Others	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	566 - Miscellaneous	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	567 - Rents	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	Subtotal - Transmission Operations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

KENERGY CORP.

DATA INPUT - EXPENSES

A	B	C	D	E	F	G	H	
Line No.	Account	Basis	06/30/15 TOTAL COMPANY	Direct Served	Regular Tariff	Property Tax Reclassification	Test Year Adjustments	Adjusted Total
	Transmission Maintenance:							
47	568 - Operations Supervision	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	569 - Structures	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	570 - Station Expense	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	571 - Overhead Line Expense	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51	564 - Underground Line Exp.	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	566 - Miscellaneous	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Subtotal - Transmission Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	Subtotal - Transmission O&M		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtransmission Operations:							
59	560 - Operations Supervision	ELECT		\$ -	\$ -	\$ -	\$ -	\$ -
60	561 - Load Dispatching	ELECT		\$ -	\$ -	\$ -	\$ -	\$ -
61	562 - Station Expense	ELECT		\$ -	\$ -	\$ -	\$ -	\$ -
62	563 - Overhead Line Expense	ELECT		\$ -	\$ -	\$ -	\$ -	\$ -
63	564 - Underground Line Exp.	ELECT		\$ -	\$ -	\$ -	\$ -	\$ -
64	565 - Transmission By Others	ELECT		\$ -	\$ -	\$ -	\$ -	\$ -
65	566 - Miscellaneous	ELECT		\$ -	\$ -	\$ -	\$ -	\$ -
66	567 - Rents	ELECT		\$ -	\$ -	\$ -	\$ -	\$ -
67	User Defined	ELECT		\$ -	\$ -	\$ -	\$ -	\$ -
68	User Defined	ELECT		\$ -	\$ -	\$ -	\$ -	\$ -
69	User Defined	ELECT		\$ -	\$ -	\$ -	\$ -	\$ -
70	User Defined	ELECT		\$ -	\$ -	\$ -	\$ -	\$ -
71	Subtotal - Subtransmission Operations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtransmission Maintenance:							
72	568 - Operations Supervision	ELECT		\$ -	\$ -	\$ -	\$ -	\$ -
73	569 - Structures	ELECT		\$ -	\$ -	\$ -	\$ -	\$ -
74	570 - Station Expense	ELECT		\$ -	\$ -	\$ -	\$ -	\$ -
75	571 - Overhead Line Expense	ELECT		\$ -	\$ -	\$ -	\$ -	\$ -
76	573 -	ELECT		\$ -	\$ -	\$ -	\$ -	\$ -
77	578 - Miscellaneous	ELECT		\$ -	\$ -	\$ -	\$ -	\$ -
78	User Defined	ELECT		\$ -	\$ -	\$ -	\$ -	\$ -
79	User Defined	ELECT		\$ -	\$ -	\$ -	\$ -	\$ -
80	User Defined	ELECT		\$ -	\$ -	\$ -	\$ -	\$ -
81	User Defined	ELECT		\$ -	\$ -	\$ -	\$ -	\$ -
82	Subtotal - Subtransmission Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

KENERGY CORP.

DATA INPUT - EXPENSES

A	B	C	D	E	F	G	H	
Line No.	Account	Basis	06/30/15 TOTAL COMPANY	Direct Served	Regular Tariff	Property Tax Reclassification	Test Year Adjustments	Adjusted Total
83	Subtotal - Subtransmission O&M		\$ -	\$ -	\$ -	\$ -		\$ -
	Distribution Operations:							
84	580 - Operations Supervision	ELECT	\$ -	\$ -	\$ -	\$ (95)	\$ -	\$ (95)
85	581 - Load Dispatching	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	582 - Station Expense	ELECT	\$ 320,069	\$ -	\$ 320,069	\$ (167,886)	\$ -	\$ 152,183
87	583 - Overhead Line Expense	ELECT	\$ 1,105,008	\$ -	\$ 1,105,008	\$ (1,194,855)	\$ -	\$ (89,847)
88	584 - Underground Line Exp.	ELECT	\$ 113,773	\$ -	\$ 113,773	\$ (113,773)	\$ -	\$ -
89	585 - Street Lighting	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90	586 - Meter Expense	ELECT	\$ (107,734)	\$ -	\$ (107,734)	\$ (45,194)	\$ 174,178	\$ 21,250
91	587 - Customer Installations	ELECT	\$ 28,876	\$ -	\$ 28,876	\$ (28,876)	\$ -	\$ -
92	588 - Miscellaneous Operations	ELECT	\$ 2,536,468	\$ -	\$ 2,536,468	\$ (182,782)	\$ 21,973	\$ 2,375,659
93	589 - Rents	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	Subtotal		\$ 3,996,460	\$ -	\$ 3,996,460	\$ (1,733,461)	\$ 196,151	\$ 2,459,150
	Distribution Maintenance:							
76	590 - Maintenance Supervision	ELECT	\$ -	\$ -	\$ -	\$ (316)	\$ -	\$ (316)
77	591 - Structures	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	592 - Station Equipment	ELECT	\$ 1,115,825	\$ 75,742	\$ 1,040,083	\$ (1,741)	\$ (81,103)	\$ 957,239
79	593 - Overhead Lines	ELECT	\$ 6,579,415	\$ -	\$ 6,579,415	\$ (2,037)	\$ (39,721)	\$ 6,537,657
80	594 - Underground Lines	ELECT	\$ 304,457	\$ -	\$ 304,457	\$ (47)	\$ -	\$ 304,410
81	595 - Line Transformers	ELECT	\$ 175,141	\$ -	\$ 175,141	\$ -	\$ -	\$ 175,141
82	596 - Street Lighting	ELECT	\$ 80,077	\$ -	\$ 80,077	\$ -	\$ -	\$ 80,077
83	597 - Meters	ELECT	\$ 62,480	\$ -	\$ 62,480	\$ -	\$ -	\$ 62,480
84	598 - Misc. Maintenance	ELECT	\$ 305,700	\$ -	\$ 305,700	\$ (432)	\$ 25,218	\$ 330,486
85	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89	Subtotal		\$ 8,623,095	\$ 75,742	\$ 8,547,353	\$ (4,573)	\$ (95,606)	\$ 8,447,174
90	Subtotal - Distribution O&M		\$ 12,619,555	\$ 75,742	\$ 12,543,813	\$ (1,738,034)	\$ 100,545	\$ 10,906,324
	Customer Accounts:							
91	901 - Supervision	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	902 - Meter Reading	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	903 - Customer Records	ELECT	\$ 3,925,167	\$ 4,344	\$ 3,920,823	\$ (7,715)	\$ 40,629	\$ 3,953,737
94	904 - Uncollectible Accounts	ELECT	\$ 310,460	\$ -	\$ 310,460	\$ -	\$ 33,563	\$ 344,023

KENERGY CORP.

DATA INPUT - EXPENSES

A	B	C	D	E	F	G	H	
Line No.	Account	Basis	06/30/15 TOTAL COMPANY	Direct Served	Regular Tariff	Property Tax Reclassification	Test Year Adjustments	Adjusted Total
95	905 - Miscellaneous	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	Subtotal - Customer Accounts		\$ 4,235,627	\$ 4,344	\$ 4,231,283	\$ (7,715)	\$ 74,192	\$ 4,297,760
	Customer Service:							
101	907 - Supervision	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	908 - Customer Assistance	ELECT	\$ 153,788	\$ -	\$ 153,788	\$ (16)	\$ 123,620	\$ 277,392
103	909 - Advertising	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	910 - Miscellaneous	ELECT	\$ (38)	\$ -	\$ (38)	\$ -	\$ -	\$ (38)
105	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	Subtotal - Customer Service		\$ 153,750	\$ -	\$ 153,750	\$ (16)	\$ 123,620	\$ 277,354
	Sales:							
110	911 - Supervision	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	912 - Demonstrating	ELECT	\$ 122,443	\$ -	\$ 122,443	\$ -	\$ (120,567)	\$ 1,876
112	913- Advertising	ELECT	\$ 252	\$ 251	\$ 1	\$ -	\$ (1)	\$ -
113	914 - Key Accounts	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	915 - Costs	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	916 - Miscellaneous	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Subtotal - Sales		\$ 122,695	\$ 251	\$ 122,444	\$ -	\$ (120,568)	\$ 1,876
121	Distribution O & M Before A & G		\$ 17,131,627	\$ 80,337	\$ 17,051,290	\$ (1,745,765)	\$ 177,789	\$ 15,483,314
122	Total Non-Fuel O & M Before A & G		\$ 17,131,627	\$ 80,337	\$ 17,051,290	\$ (1,745,765)	\$ 177,789	\$ 15,483,314
	Administrative & General:							
123	920 - Salaries	DIRECT	\$ 2,076,604	\$ 79,841	\$ 1,996,763	\$ (106)	\$ 35,106	\$ 2,031,763
124	921 - Office Supplies	DIRECT	\$ 304,325	\$ 11,701	\$ 292,624	\$ (63,120)	\$ (12,235)	\$ 217,269
125	922 -	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
126	923 - Outside Services	DIRECT	\$ 147,772	\$ 5,682	\$ 142,090	\$ -	\$ (22,304)	\$ 119,786

KENERGY CORP.

DATA INPUT - EXPENSES

A	B	C	D	E	F	G	H	
Line No.	Account	Basis	06/30/15 TOTAL COMPANY	Direct Served	Regular Tariff	Property Tax Reclassification	Test Year Adjustments	Adjusted Total
127	924 - Property Insurance	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
128	925 - Injuries and Damages	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
129	926 - Pensions & Benefits	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
130	927 - Franchise Requirements	DIRECT	\$ 15,000	\$ 577	\$ 14,423	\$ -	\$ -	\$ 14,423
131	928 - Regulatory Commission	DIRECT	\$ 4,792	\$ 184	\$ 4,608	\$ -	\$ 33,333	\$ 37,941
132	929 - Electric - Own Supply	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
133	930 - Miscellaneous	DIRECT	\$ 743,304	\$ 28,578	\$ 714,726	\$ (15)	\$ (208,625)	\$ 506,086
134	932 -	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
135	935 - Maintenance	DIRECT	\$ 802,690	\$ 30,862	\$ 771,828	\$ (17,617)	\$ 10,791	\$ 765,002
136	User Defined	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
137	User Defined	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
138	User Defined	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
139	User Defined	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
140	Subtotal - A&G		\$ 4,094,487	\$ 157,424	\$ 3,937,063	\$ (80,858)	\$ (163,934)	\$ 3,692,271
	Depreciation & Amortization:							
141	403.1 - Production	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
142	403.5 - Subtransmission	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
143	403.6 - Distribution	DIRECT	\$ 10,034,765	\$ 56,218	\$ 9,978,547	\$ -	\$ 848,661	\$ 10,827,208
144	403.7 - General	DIRECT	\$ 593,943	\$ -	\$ 593,943	\$ -	\$ -	\$ 593,943
145	407 - Amortization of Reg. Asset-AMI	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ 388,472	\$ 388,472
146	User Defined	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
147	User Defined	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148	User Defined	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
149	Subtotal - Dep. & Amort.		\$ 10,628,708	\$ 56,218	\$ 10,572,490	\$ -	\$ 1,237,133	\$ 11,809,623
	Property Tax:							
150	408.1 - Property Tax	ELECT	\$ 1,245	\$ 1,245	\$ -	\$ 1,826,623	\$ -	\$ 1,826,623
	Tax - Other:							
151	408.2 - U.S. Unemployment	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
152	408.3 - F.I.C.A.	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
153	408.4 - State Social Security	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
154	408.5 - State Tax	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
155	408.7 - Other Tax	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
156	408.9 - PSC Assessment	ELECT	\$ 592,331	\$ 456,453	\$ 135,878	\$ -	\$ 27,257	\$ 163,135
157	Income Tax - Cell Phones	ELECT	\$ 56,042	\$ -	\$ 56,042	\$ -	\$ -	\$ 56,042
158	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
159	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
160	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161	Subtotal - Other Tax		\$ 648,373	\$ 456,453	\$ 191,920	\$ -	\$ 27,257	\$ 219,177

KENERGY CORP.

DATA INPUT - EXPENSES

A	B	C	D	E	F	G	H	
Line No.	Account	Basis	06/30/15 TOTAL COMPANY	Direct Served	Regular Tariff	Property Tax Reclassification	Test Year Adjustments	Adjusted Total
	Interest Expense:							
162	427 - Interest (Long Term)	ELECT	\$ 3,928,916	\$ 55,914	\$ 3,873,002	\$ -	\$ 432,564	\$ 4,305,566
163	427.3 - Construction Loan	ELECT	\$ 779,013	\$ -	\$ 779,013	\$ -	\$ -	\$ 779,013
164	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
165	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
166	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
167	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
168	Subtotal - Debt Service		\$ 4,707,929	\$ 55,914	\$ 4,652,015	\$ -	\$ 432,564	\$ 5,084,579
	Other Expenses							
169	426 - Realized Gain/(Loss)	ELECT	\$ 98,059	\$ -	\$ 98,059	\$ -	\$ (144,883)	\$ (46,824)
170	431 - Interest on Customer Deposits	ELECT	\$ 42,920	\$ 1,873	\$ 41,047	\$ -	\$ 1,690	\$ 42,737
171	426.01 Donations	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
172	426. Other	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173	431 - Interest - Short Term	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
174	431 - Interest - Direct Serves	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
175	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
177	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
178	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
179	Subtotal - Other Expenses		\$ 140,979	\$ 1,873	\$ 139,106	\$ -	\$ (143,193)	\$ (4,087)

180	Power Production (Incl. Fuel)	Summary	\$ 383,068,259	\$ 306,512,393	\$ 76,555,866	\$ -	\$ 21,260,253	\$ 97,816,119
181	Transmission O&M	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
182	Distribution O&M	Summary	\$ 12,619,555	\$ 75,742	\$ 12,543,813	\$ (1,738,034)	\$ 100,545	\$ 10,906,324
183	Customer Accounts	Summary	\$ 4,235,627	\$ 4,344	\$ 4,231,283	\$ (7,715)	\$ 74,192	\$ 4,297,760
184	Customer Service	Summary	\$ 153,750	\$ -	\$ 153,750	\$ (16)	\$ 123,620	\$ 277,354
185	Sales	Summary	\$ 122,695	\$ 251	\$ 122,444	\$ -	\$ (120,568)	\$ 1,876
186	Administrative & General	Summary	\$ 4,094,487	\$ 157,424	\$ 3,937,063	\$ (80,858)	\$ (163,934)	\$ 3,692,271
187	Depreciation & Amortization	Summary	\$ 10,628,708	\$ 56,218	\$ 10,572,490	\$ -	\$ 1,237,133	\$ 11,809,623
188	Property Tax	Summary	\$ 1,245	\$ 1,245	\$ -	\$ 1,826,623	\$ -	\$ 1,826,623
189	Tax - Other	Summary	\$ 648,373	\$ 456,453	\$ 191,920	\$ -	\$ 27,257	\$ 219,177
190	Debt Service	Summary	\$ 4,707,929	\$ 55,914	\$ 4,652,015	\$ -	\$ 432,564	\$ 5,084,579
191	Other Expenses	Summary	\$ 140,979	\$ 1,873	\$ 139,106	\$ -	\$ (143,193)	\$ (4,087)
192	Total Expenses		\$ 420,421,607	\$ 307,321,857	\$ 113,099,750	\$ -	\$ 22,827,869	\$ 135,927,619

KENERGY CORP.

**Functionalization and Subfunctionalization
of Utility Plant Investment (Total System)**

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Plant Account	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services
				Prod.	Trans.	Distribution						
	Distribution Plant											
26	360 Land and Land Rights	SUB	\$ 901,745	\$ -	\$ -	\$ 901,745	\$ -	\$ 901,745	\$ -	\$ -	\$ -	\$ -
27	361 Structures	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	362 Station Equipment	SUB	\$ 23,910,974	\$ -	\$ -	\$ 23,910,974	\$ -	\$ 23,910,974	\$ -	\$ -	\$ -	\$ -
29	364 Poles, Towers, & Fixtures	364	\$ 84,982,663	\$ -	\$ -	\$ 84,982,663	\$ -	\$ -	\$ 39,076,033	\$ 44,223,973	\$ -	\$ 1,682,657
30	365 Overhead Conductors	365	\$ 59,266,011	\$ -	\$ -	\$ 59,266,011	\$ -	\$ -	\$ 27,251,212	\$ 30,841,332	\$ -	\$ 1,173,467
31	366 Underground Conduit	366	\$ 14,166	\$ -	\$ -	\$ 14,166	\$ -	\$ -	\$ 2,166	\$ 11,719	\$ -	\$ 280
32	367 Underground Conductors	367	\$ 17,954,090	\$ -	\$ -	\$ 17,954,090	\$ -	\$ -	\$ 2,745,381	\$ 14,853,218	\$ -	\$ 355,491
33	368 Line Transformers	TRS	\$ 37,369,693	\$ -	\$ -	\$ 37,369,693	\$ -	\$ -	\$ -	\$ -	\$ 37,369,693	\$ -
34	369 Services	369	\$ 29,423,511	\$ -	\$ -	\$ 29,423,511	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,165,761
35	370 Meters	MTR	\$ 9,916,672	\$ -	\$ -	\$ 9,916,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	371 Security Lights	LTS	\$ 4,644,127	\$ -	\$ -	\$ 4,644,127	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	372 Leased Property	CS-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	373 Street Lights	LTS	\$ 925,069	\$ -	\$ -	\$ 925,069	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	Total Distribution		\$ 269,308,721	\$ -	\$ -	\$ 269,308,721	\$ -	\$ 24,812,719	\$ 69,074,793	\$ 89,930,242	\$ 37,369,693	\$ 32,377,656
44	Total SubTrans. & Distr.		\$ 269,308,721	\$ -	\$ -	\$ 269,308,721	\$ -	\$ 24,812,719	\$ 69,074,793	\$ 89,930,242	\$ 37,369,693	\$ 32,377,656
	General Plant											
45	389 Land and Land Rights	LABOR	\$ 501,388	\$ -	\$ -	\$ 501,388	\$ -	\$ 35,985	\$ 78,940	\$ 90,955	\$ 15,944	\$ 41,986
46	390 Structures and Improve.	LABOR	\$ 10,721,445	\$ -	\$ -	\$ 10,721,445	\$ -	\$ 769,493	\$ 1,688,017	\$ 1,944,948	\$ 340,942	\$ 897,817
47	391 Office Furniture & Equipment	LABOR	\$ 1,246,956	\$ -	\$ -	\$ 1,246,956	\$ -	\$ 89,496	\$ 196,325	\$ 226,207	\$ 39,653	\$ 104,420
48	392 Transportation Equipment	LABOR	\$ 8,484,133	\$ -	\$ -	\$ 8,484,133	\$ -	\$ 608,918	\$ 1,335,768	\$ 1,539,084	\$ 269,795	\$ 710,464
49	393 Stores Equipment	LABOR	\$ 172,149	\$ -	\$ -	\$ 172,149	\$ -	\$ 12,355	\$ 27,104	\$ 31,229	\$ 5,474	\$ 14,416
50	394 Tools, Shop & Garage Equip.	LABOR	\$ 703,208	\$ -	\$ -	\$ 703,208	\$ -	\$ 50,470	\$ 110,715	\$ 127,567	\$ 22,362	\$ 58,887
51	395 Laboratory Equipment	LABOR	\$ 426,459	\$ -	\$ -	\$ 426,459	\$ -	\$ 30,608	\$ 67,143	\$ 77,363	\$ 13,561	\$ 35,712
52	396 Power - Operated Equip.	LABOR	\$ 978,997	\$ -	\$ -	\$ 978,997	\$ -	\$ 70,264	\$ 154,136	\$ 177,597	\$ 31,132	\$ 81,982
53	397 Communication Equipment	LABOR	\$ 1,994,853	\$ -	\$ -	\$ 1,994,853	\$ -	\$ 143,173	\$ 314,076	\$ 361,881	\$ 63,436	\$ 167,050
54	398 Miscellaneous Equipment	LABOR	\$ 455,418	\$ -	\$ -	\$ 455,418	\$ -	\$ 32,686	\$ 71,702	\$ 82,616	\$ 14,482	\$ 38,137
55	302 Franchises and Consents	LABOR	\$ 19,355	\$ -	\$ -	\$ 19,355	\$ -	\$ 1,389	\$ 3,047	\$ 3,511	\$ 615	\$ 1,621
56	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	User Defined	LM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	General Plant		\$ 25,704,361	\$ -	\$ -	\$ 25,704,361	\$ -	\$ 1,844,837	\$ 4,046,972	\$ 4,662,958	\$ 817,398	\$ 2,152,491
60	Total Plant In Service		\$ 295,013,082	\$ -	\$ -	\$ 295,013,082	\$ -	\$ 26,657,556	\$ 73,121,765	\$ 94,593,200	\$ 38,187,091	\$ 34,530,148

KENERGY CORP.

**Functionalization and Subfunctionalization
of Utility Plant Investment (Total System)**

A	B	C	D	N	O	P	Q	R	S	T	U	V
Line No.	Plant Account	Basis	Balance	Subfunctionalization - Distribution								
				3-Phase Meters	1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
	Distribution Plant											
26	360 Land and Land Rights	SUB	\$ 901,745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	361 Structures	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	362 Station Equipment	SUB	\$ 23,910,974	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	364 Poles, Towers, & Fixtures	364	\$ 84,982,663	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	365 Overhead Conductors	365	\$ 59,266,011	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	366 Underground Conduit	366	\$ 14,166	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	367 Underground Conductors	367	\$ 17,954,090	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	368 Line Transformers	TRS	\$ 37,369,693	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	369 Services	369	\$ 29,423,511	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 257,750	\$ -
35	370 Meters	MTR	\$ 9,916,672	\$ 3,472,819	\$ 6,443,853	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	371 Security Lights	LTS	\$ 4,644,127	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,644,127	\$ -
37	372 Leased Property	CS-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	373 Street Lights	LTS	\$ 925,069	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 925,069	\$ -
39	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	Total Distribution		\$ 269,308,721	\$ 3,472,819	\$ 6,443,853	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,826,946	\$ -
44	Total SubTrans. & Distr.		\$ 269,308,721	\$ 3,472,819	\$ 6,443,853	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,826,946	\$ -
	General Plant											
45	389 Land and Land Rights	LABOR	\$ 501,388	\$ 15,677	\$ 29,089	\$ -	\$ 176,771	\$ 12,930	\$ -	\$ -	\$ 3,109	\$ -
46	390 Structures and Improve.	LABOR	\$ 10,721,445	\$ 335,227	\$ 622,018	\$ -	\$ 3,779,998	\$ 276,499	\$ -	\$ -	\$ 66,487	\$ -
47	391 Office Furniture & Equipment	LABOR	\$ 1,246,956	\$ 38,989	\$ 72,344	\$ -	\$ 439,632	\$ 32,158	\$ -	\$ -	\$ 7,733	\$ -
48	392 Transportation Equipment	LABOR	\$ 8,484,133	\$ 265,273	\$ 492,217	\$ -	\$ 2,991,202	\$ 218,800	\$ -	\$ -	\$ 52,613	\$ -
49	393 Stores Equipment	LABOR	\$ 172,149	\$ 5,383	\$ 9,987	\$ -	\$ 60,694	\$ 4,440	\$ -	\$ -	\$ 1,068	\$ -
50	394 Tools, Shop & Garage Equip.	LABOR	\$ 703,208	\$ 21,987	\$ 40,797	\$ -	\$ 247,926	\$ 18,135	\$ -	\$ -	\$ 4,361	\$ -
51	395 Laboratory Equipment	LABOR	\$ 426,459	\$ 13,334	\$ 24,742	\$ -	\$ 150,354	\$ 10,998	\$ -	\$ -	\$ 2,645	\$ -
52	396 Power - Operated Equip.	LABOR	\$ 978,997	\$ 30,610	\$ 56,798	\$ -	\$ 345,159	\$ 25,248	\$ -	\$ -	\$ 6,071	\$ -
53	397 Communication Equipment	LABOR	\$ 1,994,853	\$ 62,373	\$ 115,734	\$ -	\$ 703,314	\$ 51,446	\$ -	\$ -	\$ 12,371	\$ -
54	398 Miscellaneous Equipment	LABOR	\$ 455,418	\$ 14,240	\$ 26,422	\$ -	\$ 160,564	\$ 11,745	\$ -	\$ -	\$ 2,824	\$ -
55	302 Franchises and Consents	LABOR	\$ 19,355	\$ 605	\$ 1,123	\$ -	\$ 6,824	\$ 499	\$ -	\$ -	\$ 120	\$ -
56	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	User Defined	LM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	General Plant		\$ 25,704,361	\$ 803,698	\$ 1,491,270	\$ -	\$ 9,062,438	\$ 662,898	\$ -	\$ -	\$ 159,400	\$ -
60	Total Plant In Service		\$ 295,013,082	\$ 4,276,516	\$ 7,935,124	\$ -	\$ 9,062,438	\$ 662,898	\$ -	\$ -	\$ 5,986,346	\$ -

KENERGY CORP.

**Functionalization and Subfunctionalization
of Utility Plant Investment (Total System)**

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Plant Account	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services
				Prod.	Trans.	Distribution						
61	CWIP	PLTINS-2	\$ 822,618	\$ -	\$ -	\$ 822,618	\$ -	\$ 74,332	\$ 203,894	\$ 263,765	\$ 106,481	\$ 96,284
62	Total Utility Plant		\$ 295,835,700	\$ -	\$ -	\$ 295,835,700	\$ -	\$ 26,731,888	\$ 73,325,659	\$ 94,856,965	\$ 38,293,572	\$ 34,626,432
	Accumulated Depreciation											
63	Production	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	Transmission	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	Subtransmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	Distribution	Accum Depr.	\$ 83,739,652	\$ -	\$ -	\$ 83,739,652	\$ -	\$ 9,529,764	\$ 22,166,339	\$ 28,858,924	\$ 9,819,382	\$ 10,661,858
67	General	GP	\$ 12,074,767	\$ -	\$ -	\$ 12,074,767	\$ -	\$ 866,622	\$ 1,901,088	\$ 2,190,451	\$ 383,977	\$ 1,011,145
68	Retirement WIP	Accum Depr.	\$ (66,743)	\$ -	\$ -	\$ (66,743)	\$ -	\$ (7,596)	\$ (17,667)	\$ (23,001)	\$ (7,826)	\$ (8,498)
69	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Subtotal		\$ 95,747,676	\$ -	\$ -	\$ 95,747,676	\$ -	\$ 10,388,791	\$ 24,049,759	\$ 31,026,373	\$ 10,195,533	\$ 11,664,505
73	Net Utility Plant		\$ 200,088,024	\$ -	\$ -	\$ 200,088,024	\$ -	\$ 16,343,097	\$ 49,275,899	\$ 63,830,592	\$ 28,098,039	\$ 22,961,927
74	Allowance for Working Capital	WORK CAP	\$ 5,247,073	\$ -	\$ -	\$ 5,247,073	\$ -	\$ 413,967	\$ 1,016,308	\$ 1,178,994	\$ 161,257	\$ 549,530
75	Customer Advances for Construction	PLTINS-2	\$ (2,528,970)	\$ -	\$ -	\$ (2,528,970)	\$ -	\$ (228,522)	\$ (626,844)	\$ (810,914)	\$ (327,371)	\$ (296,012)
76	Net Rate Base		\$ 202,806,127	\$ -	\$ -	\$ 202,806,127	\$ -	\$ 16,528,542	\$ 49,665,363	\$ 64,198,672	\$ 27,931,925	\$ 23,215,445

KENERGY CORP.

**Functionalization and Subfunctionalization
of Utility Plant Investment (Total System)**

A	B	C	D	N	O	P	Q	R	S	T	U	V
Line No.	Plant Account	Basis	Balance	Subfunctionalization - Distribution								
				3-Phase Meters	1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
61	CWIP	PLTINS-2	\$ 822,618	\$ 11,925	\$ 22,126	\$ -	\$ 25,270	\$ 1,848	\$ -	\$ -	\$ 16,692	\$ -
62	Total Utility Plant		\$ 295,835,700	\$ 4,288,441	\$ 7,957,250	\$ -	\$ 9,087,708	\$ 664,747	\$ -	\$ -	\$ 6,003,038	\$ -
	Accumulated Depreciation											
63	Production	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	Transmission	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	Subtransmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	Distribution	Accum Depr.	\$ 83,739,652	\$ 507,787	\$ 942,205	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,253,393	\$ -
67	General	GP	\$ 12,074,767	\$ 377,542	\$ 700,533	\$ -	\$ 4,257,131	\$ 311,400	\$ -	\$ -	\$ 74,879	\$ -
68	Retirement WIP	Accum Depr.	\$ (66,743)	\$ (405)	\$ (751)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (999)	\$ -
69	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Subtotal		\$ 95,747,676	\$ 884,924	\$ 1,641,986	\$ -	\$ 4,257,131	\$ 311,400	\$ -	\$ -	\$ 1,327,273	\$ -
73	Net Utility Plant		\$ 200,088,024	\$ 3,403,517	\$ 6,315,264	\$ -	\$ 4,830,577	\$ 353,347	\$ -	\$ -	\$ 4,675,765	\$ -
74	Allowance for Working Capital	WORK CAP	\$ 5,247,073	\$ 123,010	\$ 228,246	\$ -	\$ 1,438,078	\$ 102,462	\$ -	\$ -	\$ 35,220	\$ -
75	Customer Advances for Construction	PLTINS-2	\$ (2,528,970)	\$ (36,657)	\$ (68,018)	\$ -	\$ (77,633)	\$ (5,679)	\$ -	\$ -	\$ (51,320)	\$ -
76	Net Rate Base		\$ 202,806,127	\$ 3,489,870	\$ 6,475,492	\$ -	\$ 6,191,022	\$ 450,130	\$ -	\$ -	\$ 4,659,666	\$ -

KENERGY CORP.

**Classification
of Utility Plant Investment (Demand Related)**

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Plant Account	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services
				Prod.	Trans.	Distribution						
	Distribution Plant											
26	360 Land and Land Rights	SUB	\$ 901,745	\$ -	\$ -	\$ 901,745	\$ -	\$ 901,745	\$ -	\$ -	\$ -	\$ -
27	361 Structures	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	362 Station Equipment	SUB	\$ 23,910,974	\$ -	\$ -	\$ 23,910,974	\$ -	\$ 23,910,974	\$ -	\$ -	\$ -	\$ -
29	364 Poles, Towers, & Fixtures	364	\$ 55,281,222	\$ -	\$ -	\$ 55,281,222	\$ -	\$ -	\$ 25,418,959	\$ 28,767,695	\$ -	\$ 1,094,568
30	365 Overhead Conductors	365	\$ 50,056,073	\$ -	\$ -	\$ 50,056,073	\$ -	\$ -	\$ 23,016,374	\$ 26,048,589	\$ -	\$ 991,110
31	366 Underground Conduit	366	\$ 11,965	\$ -	\$ -	\$ 11,965	\$ -	\$ -	\$ 1,830	\$ 9,898	\$ -	\$ 237
32	367 Underground Conductors	367	\$ 15,164,024	\$ -	\$ -	\$ 15,164,024	\$ -	\$ -	\$ 2,318,749	\$ 12,545,028	\$ -	\$ 300,248
33	368 Line Transformers	TRS	\$ 33,539,299	\$ -	\$ -	\$ 33,539,299	\$ -	\$ -	\$ -	\$ -	\$ 33,539,299	\$ -
34	369 Services	369	\$ 15,349,940	\$ -	\$ -	\$ 15,349,940	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,349,940
35	370 Meters	MTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	371 Security Lights	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	372 Leased Property	CS-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	373 Street Lights	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	Total Distribution		\$ 194,215,243	\$ -	\$ -	\$ 194,215,243	\$ -	\$ 24,812,719	\$ 50,755,912	\$ 67,371,209	\$ 33,539,299	\$ 17,736,103
44	Total Trans. & Distr.		\$ 194,215,243	\$ -	\$ -	\$ 194,215,243	\$ -	\$ 24,812,719	\$ 50,755,912	\$ 67,371,209	\$ 33,539,299	\$ 17,736,103
	General Plant											
45	389 Land and Land Rights	LABOR	\$ 197,441	\$ -	\$ -	\$ 197,441	\$ -	\$ 35,985	\$ 57,689	\$ 66,654	\$ 14,310	\$ 22,803
46	390 Structures and Improve.	LABOR	\$ 4,221,980	\$ -	\$ -	\$ 4,221,980	\$ -	\$ 769,493	\$ 1,233,594	\$ 1,425,290	\$ 305,995	\$ 487,608
47	391 Office Furniture & Equipment	LABOR	\$ 491,037	\$ -	\$ -	\$ 491,037	\$ -	\$ 89,496	\$ 143,473	\$ 165,768	\$ 35,589	\$ 56,711
48	392 Transportation Equipment	LABOR	\$ 3,340,952	\$ -	\$ -	\$ 3,340,952	\$ -	\$ 608,918	\$ 976,172	\$ 1,127,866	\$ 242,141	\$ 385,855
49	393 Stores Equipment	LABOR	\$ 67,790	\$ -	\$ -	\$ 67,790	\$ -	\$ 12,355	\$ 19,807	\$ 22,885	\$ 4,913	\$ 7,829
50	394 Tools, Shop & Garage Equip.	LABOR	\$ 276,915	\$ -	\$ -	\$ 276,915	\$ -	\$ 50,470	\$ 80,910	\$ 93,483	\$ 20,070	\$ 31,982
51	395 Laboratory Equipment	LABOR	\$ 167,935	\$ -	\$ -	\$ 167,935	\$ -	\$ 30,608	\$ 49,068	\$ 56,693	\$ 12,171	\$ 19,395
52	396 Power - Operated Equip.	LABOR	\$ 385,518	\$ -	\$ -	\$ 385,518	\$ -	\$ 70,264	\$ 112,642	\$ 130,146	\$ 27,941	\$ 44,524
53	397 Communication Equipment	LABOR	\$ 785,550	\$ -	\$ -	\$ 785,550	\$ -	\$ 143,173	\$ 229,525	\$ 265,192	\$ 56,934	\$ 90,725
54	398 Miscellaneous Equipment	LABOR	\$ 179,338	\$ -	\$ -	\$ 179,338	\$ -	\$ 32,686	\$ 52,400	\$ 60,542	\$ 12,998	\$ 20,712
55	302 Franchises and Consents	LABOR	\$ 7,622	\$ -	\$ -	\$ 7,622	\$ -	\$ 1,389	\$ 2,227	\$ 2,573	\$ 552	\$ 880
56	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	User Defined	LM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	General Plant		\$ 10,122,077	\$ -	\$ -	\$ 10,122,077	\$ -	\$ 1,844,837	\$ 2,957,507	\$ 3,417,093	\$ 733,615	\$ 1,169,026
60	Total Plant In Service		\$ 204,337,320	\$ -	\$ -	\$ 204,337,320	\$ -	\$ 26,657,556	\$ 53,713,419	\$ 70,788,302	\$ 34,272,914	\$ 18,905,129
61	CWIP	PLTINS-2	\$ 569,777	\$ -	\$ -	\$ 569,777	\$ -	\$ 74,332	\$ 149,775	\$ 197,387	\$ 95,567	\$ 52,715
62	Total Utility Plant		\$ 204,907,097	\$ -	\$ -	\$ 204,907,097	\$ -	\$ 26,731,888	\$ 53,863,194	\$ 70,985,689	\$ 34,368,481	\$ 18,957,844

KENERGY CORP.

**Classification
of Utility Plant Investment (Demand Related)**

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Plant Account	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services
				Prod.	Trans.	Distribution						
	Accumulated Depreciation											
63	Production	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	Transmission	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	Subtransmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	Distribution	Accum Depr.	\$ 62,090,501	\$ -	\$ -	\$ 62,090,501	\$ -	\$ 9,529,764	\$ 16,287,747	\$ 21,619,653	\$ 8,812,895	\$ 5,840,442
67	General	GP	\$ 4,754,902	\$ -	\$ -	\$ 4,754,902	\$ -	\$ 866,622	\$ 1,389,305	\$ 1,605,199	\$ 344,620	\$ 549,156
68	Retirement WIP	Accum Depr.	\$ (49,488)	\$ -	\$ -	\$ (49,488)	\$ -	\$ (7,596)	\$ (12,982)	\$ (17,232)	\$ (7,024)	\$ (4,655)
69	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Subtotal		\$ 66,795,915	\$ -	\$ -	\$ 66,795,915	\$ -	\$ 10,388,791	\$ 17,664,070	\$ 23,207,620	\$ 9,150,491	\$ 6,384,943
73	Net Utility Plant		\$ 138,111,182	\$ -	\$ -	\$ 138,111,182	\$ -	\$ 16,343,097	\$ 36,199,124	\$ 47,778,069	\$ 25,217,990	\$ 12,572,901
74	Allowance for Working Capital	WORK CAP	\$ 2,465,105	\$ -	\$ -	\$ 2,465,105	\$ -	\$ 413,967	\$ 742,926	\$ 865,122	\$ 144,728	\$ 298,362
75	Customer Advances for Construction	PLTINS-2	\$ (1,751,711)	\$ -	\$ -	\$ (1,751,711)	\$ -	\$ (228,522)	\$ (460,464)	\$ (606,843)	\$ (293,816)	\$ (162,065)
76	Net Rate Base		\$ 138,824,576	\$ -	\$ -	\$ 138,824,576	\$ -	\$ 16,528,542	\$ 36,481,586	\$ 48,036,348	\$ 25,068,903	\$ 12,709,197

KENERGY CORP.

**Classification
of Utility Investment (Consumer Related)**

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Plant Account	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services
				Prod.	Trans.	Distribution						
	Distribution Plant											
26	360 Land and Land Rights	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	361 Structures	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	362 Station Equipment	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	364 Poles, Towers, & Fixtures	364	\$ 29,701,441	\$ -	\$ -	\$ 29,701,441	\$ -	\$ -	\$ 13,657,074	\$ 15,456,279	\$ -	\$ 588,089
30	365 Overhead Conductors	365	\$ 9,209,938	\$ -	\$ -	\$ 9,209,938	\$ -	\$ -	\$ 4,234,838	\$ 4,792,743	\$ -	\$ 182,357
31	366 Underground Conduit	366	\$ 2,201	\$ -	\$ -	\$ 2,201	\$ -	\$ -	\$ 337	\$ 1,821	\$ -	\$ 44
32	367 Underground Conductors	367	\$ 2,790,066	\$ -	\$ -	\$ 2,790,066	\$ -	\$ -	\$ 426,632	\$ 2,308,190	\$ -	\$ 55,243
33	368 Line Transformers	TRS	\$ 3,830,394	\$ -	\$ -	\$ 3,830,394	\$ -	\$ -	\$ -	\$ -	\$ 3,830,394	\$ -
34	369 Services	369	\$ 13,815,821	\$ -	\$ -	\$ 13,815,821	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,815,821
35	370 Meters	MTR	\$ 9,916,672	\$ -	\$ -	\$ 9,916,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	371 Security Lights	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	372 Leased Property	CS-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	373 Street Lights	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	Total Distribution		\$ 69,266,532	\$ -	\$ -	\$ 69,266,532	\$ -	\$ -	\$ 18,318,881	\$ 22,559,033	\$ 3,830,394	\$ 14,641,553
44	Total Trans. & Distr.		\$ 69,266,532	\$ -	\$ -	\$ 69,266,532	\$ -	\$ -	\$ 18,318,881	\$ 22,559,033	\$ 3,830,394	\$ 14,641,553
	General Plant											
45	389 Land and Land Rights	LABOR	\$ 300,838	\$ -	\$ -	\$ 300,838	\$ -	\$ -	\$ 21,251	\$ 24,302	\$ 1,634	\$ 19,183
46	390 Structures and Improve.	LABOR	\$ 6,432,978	\$ -	\$ -	\$ 6,432,978	\$ -	\$ -	\$ 454,423	\$ 519,658	\$ 34,947	\$ 410,210
47	391 Office Furniture & Equipment	LABOR	\$ 748,187	\$ -	\$ -	\$ 748,187	\$ -	\$ -	\$ 52,852	\$ 60,439	\$ 4,064	\$ 47,709
48	392 Transportation Equipment	LABOR	\$ 5,090,568	\$ -	\$ -	\$ 5,090,568	\$ -	\$ -	\$ 359,595	\$ 411,218	\$ 27,654	\$ 324,609
49	393 Stores Equipment	LABOR	\$ 103,291	\$ -	\$ -	\$ 103,291	\$ -	\$ -	\$ 7,296	\$ 8,344	\$ 561	\$ 6,587
50	394 Tools, Shop & Garage Equip.	LABOR	\$ 421,932	\$ -	\$ -	\$ 421,932	\$ -	\$ -	\$ 29,805	\$ 34,084	\$ 2,292	\$ 26,905
51	395 Laboratory Equipment	LABOR	\$ 255,880	\$ -	\$ -	\$ 255,880	\$ -	\$ -	\$ 18,075	\$ 20,670	\$ 1,390	\$ 16,317
52	396 Power - Operated Equip.	LABOR	\$ 587,408	\$ -	\$ -	\$ 587,408	\$ -	\$ -	\$ 41,494	\$ 47,451	\$ 3,191	\$ 37,457
53	397 Communication Equipment	LABOR	\$ 1,196,933	\$ -	\$ -	\$ 1,196,933	\$ -	\$ -	\$ 84,551	\$ 96,689	\$ 6,502	\$ 76,324
54	398 Miscellaneous Equipment	LABOR	\$ 273,256	\$ -	\$ -	\$ 273,256	\$ -	\$ -	\$ 19,303	\$ 22,074	\$ 1,484	\$ 17,425
55	302 Franchises and Consents	LABOR	\$ 11,613	\$ -	\$ -	\$ 11,613	\$ -	\$ -	\$ 820	\$ 938	\$ 63	\$ 741
56	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	User Defined	LM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	General Plant		\$ 15,422,884	\$ -	\$ -	\$ 15,422,884	\$ -	\$ -	\$ 1,089,465	\$ 1,245,865	\$ 83,783	\$ 983,466
60	Total Plant In Service		\$ 84,689,416	\$ -	\$ -	\$ 84,689,416	\$ -	\$ -	\$ 19,408,346	\$ 23,804,898	\$ 3,914,177	\$ 15,625,019
61	CWIP	PLTINS-2	\$ 236,149	\$ -	\$ -	\$ 236,149	\$ -	\$ -	\$ 54,118	\$ 66,378	\$ 10,914	\$ 43,569
62	Total Utility Plant		\$ 84,925,565	\$ -	\$ -	\$ 84,925,565	\$ -	\$ -	\$ 19,462,465	\$ 23,871,276	\$ 3,925,091	\$ 15,668,588

KENERGY CORP.

**Classification
of Utility Investment (Consumer Related)**

A	B	C	D	N	O	P	Q	R	S	T	U	V
Line No.	Plant Account	Basis	Balance	Subfunctionalization - Distribution								
				3-Phase Meters	1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
	Distribution Plant											
26	360 Land and Land Rights	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	361 Structures	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	362 Station Equipment	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	364 Poles, Towers, & Fixtures	364	\$ 29,701,441	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	365 Overhead Conductors	365	\$ 9,209,938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	366 Underground Conduit	366	\$ 2,201	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	367 Underground Conductors	367	\$ 2,790,066	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	368 Line Transformers	TRS	\$ 3,830,394	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	369 Services	369	\$ 13,815,821	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	370 Meters	MTR	\$ 9,916,672	\$ 3,472,819	\$ 6,443,853	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	371 Security Lights	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	372 Leased Property	CS-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	373 Street Lights	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	Total Distribution		\$ 69,266,532	\$ 3,472,819	\$ 6,443,853	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	Total Trans. & Distr.		\$ 69,266,532	\$ 3,472,819	\$ 6,443,853	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	General Plant											
45	389 Land and Land Rights	LABOR	\$ 300,838	\$ 15,677	\$ 29,089	\$ -	\$ 176,771	\$ 12,930	\$ -	\$ -	\$ -	\$ -
46	390 Structures and Improve.	LABOR	\$ 6,432,978	\$ 335,227	\$ 622,018	\$ -	\$ 3,779,998	\$ 276,499	\$ -	\$ -	\$ -	\$ -
47	391 Office Furniture & Equipment	LABOR	\$ 748,187	\$ 38,989	\$ 72,344	\$ -	\$ 439,632	\$ 32,158	\$ -	\$ -	\$ -	\$ -
48	392 Transportation Equipment	LABOR	\$ 5,090,568	\$ 265,273	\$ 492,217	\$ -	\$ 2,991,202	\$ 218,800	\$ -	\$ -	\$ -	\$ -
49	393 Stores Equipment	LABOR	\$ 103,291	\$ 5,383	\$ 9,987	\$ -	\$ 60,694	\$ 4,440	\$ -	\$ -	\$ -	\$ -
50	394 Tools, Shop & Garage Equip.	LABOR	\$ 421,932	\$ 21,987	\$ 40,797	\$ -	\$ 247,926	\$ 18,135	\$ -	\$ -	\$ -	\$ -
51	395 Laboratory Equipment	LABOR	\$ 255,880	\$ 13,334	\$ 24,742	\$ -	\$ 150,354	\$ 10,998	\$ -	\$ -	\$ -	\$ -
52	396 Power - Operated Equip.	LABOR	\$ 587,408	\$ 30,610	\$ 56,798	\$ -	\$ 345,159	\$ 25,248	\$ -	\$ -	\$ -	\$ -
53	397 Communication Equipment	LABOR	\$ 1,196,933	\$ 62,373	\$ 115,734	\$ -	\$ 703,314	\$ 51,446	\$ -	\$ -	\$ -	\$ -
54	398 Miscellaneous Equipment	LABOR	\$ 273,256	\$ 14,240	\$ 26,422	\$ -	\$ 160,564	\$ 11,745	\$ -	\$ -	\$ -	\$ -
55	302 Franchises and Consents	LABOR	\$ 11,613	\$ 605	\$ 1,123	\$ -	\$ 6,824	\$ 499	\$ -	\$ -	\$ -	\$ -
56	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	User Defined	LM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	General Plant		\$ 15,422,884	\$ 803,698	\$ 1,491,270	\$ -	\$ 9,062,438	\$ 662,898	\$ -	\$ -	\$ -	\$ -
60	Total Plant In Service		\$ 84,689,416	\$ 4,276,516	\$ 7,935,124	\$ -	\$ 9,062,438	\$ 662,898	\$ -	\$ -	\$ -	\$ -
61	CWIP	PLTINS-2	\$ 236,149	\$ 11,925	\$ 22,126	\$ -	\$ 25,270	\$ 1,848	\$ -	\$ -	\$ -	\$ -
62	Total Utility Plant		\$ 84,925,565	\$ 4,288,441	\$ 7,957,250	\$ -	\$ 9,087,708	\$ 664,747	\$ -	\$ -	\$ -	\$ -

KENERGY CORP.

**Classification
of Utility Investment (Consumer Related)**

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Plant Account	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services
				Prod.	Trans.	Distribution						
	Accumulated Depreciation											
63	Production	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	Transmission	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	Subtransmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	Distribution	Accum Depr.	\$ 20,395,758	\$ -	\$ -	\$ 20,395,758	\$ -	\$ -	\$ 5,878,592	\$ 7,239,271	\$ 1,006,487	\$ 4,821,416
67	General	GP	\$ 7,244,986	\$ -	\$ -	\$ 7,244,986	\$ -	\$ -	\$ 511,782	\$ 585,252	\$ 39,358	\$ 461,989
68	Retirement WIP	Accum Depr.	\$ (16,256)	\$ -	\$ -	\$ (16,256)	\$ -	\$ -	\$ (4,685)	\$ (5,770)	\$ (802)	\$ (3,843)
69	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Subtotal		\$ 27,624,488	\$ -	\$ -	\$ 27,624,488	\$ -	\$ -	\$ 6,385,689	\$ 7,818,753	\$ 1,045,042	\$ 5,279,562
73	Net Utility Plant		\$ 57,301,077	\$ -	\$ -	\$ 57,301,077	\$ -	\$ -	\$ 13,076,776	\$ 16,052,522	\$ 2,880,049	\$ 10,389,026
74	Allowance for Working Capital	WORK CAP	\$ 2,746,748	\$ -	\$ -	\$ 2,746,748	\$ -	\$ -	\$ 273,382	\$ 313,872	\$ 16,529	\$ 251,169
75	Customer Advances for Construction	PLTINS-2	\$ (725,940)	\$ -	\$ -	\$ (725,940)	\$ -	\$ -	\$ (166,380)	\$ (204,070)	\$ (33,556)	\$ (133,946)
76	Net Rate Base		\$ 59,321,885	\$ -	\$ -	\$ 59,321,885	\$ -	\$ -	\$ 13,183,777	\$ 16,162,324	\$ 2,863,022	\$ 10,506,248

KENERGY CORP.

Classification
of Utility Investment (Consumer Related)

A	B	C	D	N	O	P	Q	R	S	T	U	V
Subfunctionalization - Distribution												
Line No.	Plant Account	Basis	Balance	3-Phase Meters	1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
	Accumulated Depreciation											
63	Production	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	Transmission	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	Subtransmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	Distribution	Accum Depr.	\$ 20,395,758	\$ 507,787	\$ 942,205	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	General	GP	\$ 7,244,986	\$ 377,542	\$ 700,533	\$ -	\$ 4,257,131	\$ 311,400	\$ -	\$ -	\$ -	\$ -
68	Retirement WIP	Accum Depr.	\$ (16,256)	\$ (405)	\$ (751)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Subtotal		\$ 27,624,488	\$ 884,924	\$ 1,641,986	\$ -	\$ 4,257,131	\$ 311,400	\$ -	\$ -	\$ -	\$ -
73	Net Utility Plant		\$ 57,301,077	\$ 3,403,517	\$ 6,315,264	\$ -	\$ 4,830,577	\$ 353,347	\$ -	\$ -	\$ -	\$ -
74	Allowance for Working Capital	WORK CAP	\$ 2,746,748	\$ 123,010	\$ 228,246	\$ -	\$ 1,438,078	\$ 102,462	\$ -	\$ -	\$ -	\$ -
75	Customer Advances for Construction	PLTINS-2	\$ (725,940)	\$ (36,657)	\$ (68,018)	\$ -	\$ (77,633)	\$ (5,679)	\$ -	\$ -	\$ -	\$ -
76	Net Rate Base		\$ 59,321,885	\$ 3,489,870	\$ 6,475,492	\$ -	\$ 6,191,022	\$ 450,130	\$ -	\$ -	\$ -	\$ -

KENERGY CORP.

**Classification
of Utility Plant Investment (Direct Assignments)**

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Plant Account	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services
				Prod.	Trans.	Distribution						
	Distribution Plant											
26	360 Land and Land Rights	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	361 Structures	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	362 Station Equipment	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	364 Poles, Towers, & Fixtures	364	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	365 Overhead Conductors	365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	366 Underground Conduit	366	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	367 Underground Conductors	367	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	368 Line Transformers	TRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	369 Services	369	\$ 257,750	\$ -	\$ -	\$ 257,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	370 Meters	MTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	371 Security Lights	LTS	\$ 4,644,127	\$ -	\$ -	\$ 4,644,127	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	372 Leased Property	CS-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	373 Street Lights	LTS	\$ 925,069	\$ -	\$ -	\$ 925,069	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	Total Distribution		\$ 5,826,946	\$ -	\$ -	\$ 5,826,946	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	Total Trans. & Distr.		\$ 5,826,946	\$ -	\$ -	\$ 5,826,946	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	General Plant											
45	389 Land and Land Rights	LABOR	\$ 3,109	\$ -	\$ -	\$ 3,109	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	390 Structures and Improve.	LABOR	\$ 66,487	\$ -	\$ -	\$ 66,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	391 Office Furniture & Equipment	LABOR	\$ 7,733	\$ -	\$ -	\$ 7,733	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	392 Transportation Equipment	LABOR	\$ 52,613	\$ -	\$ -	\$ 52,613	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	393 Stores Equipment	LABOR	\$ 1,068	\$ -	\$ -	\$ 1,068	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	394 Tools, Shop & Garage Equip.	LABOR	\$ 4,361	\$ -	\$ -	\$ 4,361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51	395 Laboratory Equipment	LABOR	\$ 2,645	\$ -	\$ -	\$ 2,645	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	396 Power - Operated Equip.	LABOR	\$ 6,071	\$ -	\$ -	\$ 6,071	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53	397 Communication Equipment	LABOR	\$ 12,371	\$ -	\$ -	\$ 12,371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	398 Miscellaneous Equipment	LABOR	\$ 2,824	\$ -	\$ -	\$ 2,824	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	302 Franchises and Consents	LABOR	\$ 120	\$ -	\$ -	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	User Defined	LM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	General Plant		\$ 159,400	\$ -	\$ -	\$ 159,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	Total Plant In Service		\$ 5,986,346	\$ -	\$ -	\$ 5,986,346	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	CWIP	PLTINS-2	\$ 16,692	\$ -	\$ -	\$ 16,692	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	Total Utility Plant		\$ 6,003,038	\$ -	\$ -	\$ 6,003,038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

KENERGY CORP.

**Classification
of Utility Plant Investment (Direct Assignments)**

A	B	C	D	N	O	P	Q	R	S	T	U	V
Line No.	Plant Account	Basis	Balance	Subfunctionalization - Distribution								
				3-Phase Meters	1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
	Distribution Plant											
26	360 Land and Land Rights	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	361 Structures	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	362 Station Equipment	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	364 Poles, Towers, & Fixtures	364	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	365 Overhead Conductors	365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	366 Underground Conduit	366	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	367 Underground Conductors	367	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	368 Line Transformers	TRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	369 Services	369	\$ 257,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 257,750	\$ -
35	370 Meters	MTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	371 Security Lights	LTS	\$ 4,644,127	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,644,127	\$ -
37	372 Leased Property	CS-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	373 Street Lights	LTS	\$ 925,069	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 925,069	\$ -
39	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	Total Distribution		\$ 5,826,946	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,826,946	\$ -
44	Total Trans. & Distr.		\$ 5,826,946	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,826,946	\$ -
	General Plant											
45	389 Land and Land Rights	LABOR	\$ 3,109	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,109	\$ -
46	390 Structures and Improve.	LABOR	\$ 66,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,487	\$ -
47	391 Office Furniture & Equipment	LABOR	\$ 7,733	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,733	\$ -
48	392 Transportation Equipment	LABOR	\$ 52,613	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,613	\$ -
49	393 Stores Equipment	LABOR	\$ 1,068	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,068	\$ -
50	394 Tools, Shop & Garage Equip.	LABOR	\$ 4,361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,361	\$ -
51	395 Laboratory Equipment	LABOR	\$ 2,645	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,645	\$ -
52	396 Power - Operated Equip.	LABOR	\$ 6,071	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,071	\$ -
53	397 Communication Equipment	LABOR	\$ 12,371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,371	\$ -
54	398 Miscellaneous Equipment	LABOR	\$ 2,824	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,824	\$ -
55	302 Franchises and Consents	LABOR	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120	\$ -
56	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	User Defined	LM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	General Plant		\$ 159,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 159,400	\$ -
60	Total Plant In Service		\$ 5,986,346	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,986,346	\$ -
61	CWIP	PLTINS-2	\$ 16,692	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,692	\$ -
62	Total Utility Plant		\$ 6,003,038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,003,038	\$ -

KENERGY CORP.

**Classification
of Utility Plant Investment (Direct Assignments)**

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Plant Account	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services
				Prod.	Trans.	Distribution						
	Accumulated Depreciation											
63	Production	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	Transmission	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	Subtransmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	Distribution	Accum Depr.	\$ 1,253,393	\$ -	\$ -	\$ 1,253,393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	General	GP	\$ 74,879	\$ -	\$ -	\$ 74,879	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	Retirement WIP	Accum Depr.	\$ (999)	\$ -	\$ -	\$ (999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Subtotal		\$ 1,327,273	\$ -	\$ -	\$ 1,327,273	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	Net Utility Plant		\$ 4,675,765	\$ -	\$ -	\$ 4,675,765	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	Allowance for Working Capital	WORK CAP	\$ 35,220	\$ -	\$ -	\$ 35,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75	Consumer Deposits	PLTINS-2	\$ (51,320)	\$ -	\$ -	\$ (51,320)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76	Net Rate Base		\$ 4,659,666	\$ -	\$ -	\$ 4,659,666	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

KENERGY CORP.

**Classification
of Utility Plant Investment (Direct Assignments)**

A	B	C	D	N	O	P	Q	R	S	T	U	V
Line No.	Plant Account	Basis	Balance	Subfunctionalization - Distribution								
				3-Phase Meters	1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
	Accumulated Depreciation											
63	Production	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	Transmission	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	Subtransmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	Distribution	Accum Depr.	\$ 1,253,393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,253,393	\$ -
67	General	GP	\$ 74,879	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,879	\$ -
68	Retirement WIP	Accum Depr.	\$ (999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (999)	\$ -
69	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Subtotal		\$ 1,327,273	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,327,273	\$ -
73	Net Utility Plant		\$ 4,675,765	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,675,765	\$ -
74	Allowance for Working Capital	WORK CAP	\$ 35,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,220	\$ -
75	Consumer Deposits	PLTINS-2	\$ (51,320)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (51,320)	\$ -
76	Net Rate Base		\$ 4,659,666	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,659,666	\$ -

KENERGY CORP.

Functionalization and Subfunctionalization of Labor (Total System)

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Cost Item	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services
				Prod.	Trans.	Distribution						
	Distribution Operations:											
60	580 - Operations Supervision	DOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	581 - Load Dispatching	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	582 - Station Expense	SUB	\$ 5,800	\$ -	\$ -	\$ 5,800	\$ -	\$ 5,800	\$ -	\$ -	\$ -	\$ -
63	583 - Overhead Line Expense	DIST-OH2	\$ 176,100	\$ -	\$ -	\$ 176,100	\$ -	\$ -	\$ 55,346	\$ 62,637	\$ 31,182	\$ 26,720
64	584 - Underground Line Exp.	DIST-UG2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	585 - Street Lighting	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	586 - Meter Expense	MTR	\$ 102,507	\$ -	\$ -	\$ 102,507	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	587 - Customer Installations	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	588 - Miscellaneous Operations	DOL	\$ 1,166,312	\$ -	\$ -	\$ 1,166,312	\$ -	\$ 23,785	\$ 226,964	\$ 256,865	\$ 127,875	\$ 109,575
69	589 - Rents	DIST-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	Subtotal		\$ 1,450,719	\$ -	\$ -	\$ 1,450,719	\$ -	\$ 29,585	\$ 282,310	\$ 319,502	\$ 159,057	\$ 136,295
	Distribution Maintenance:											
75	590 - Maintenance Supervision	DML	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76	591 - Load Management	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	592 - Station Equipment	SUB	\$ 391,775	\$ -	\$ -	\$ 391,775	\$ -	\$ 391,775	\$ -	\$ -	\$ -	\$ -
78	593 - Overhead Lines	DIST-OH1	\$ 1,679,089	\$ -	\$ -	\$ 1,679,089	\$ -	\$ -	\$ 641,262	\$ 725,743	\$ -	\$ 309,592
79	594 - Underground Lines	DIST-JG1	\$ 76,180	\$ -	\$ -	\$ 76,180	\$ -	\$ -	\$ 4,417	\$ 23,895	\$ -	\$ 47,454
80	595 - Line Transformers	TRS	\$ 30,094	\$ -	\$ -	\$ 30,094	\$ -	\$ -	\$ -	\$ -	\$ 30,094	\$ -
81	596 - Street Lights	LTS	\$ 32,379	\$ -	\$ -	\$ 32,379	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	597 - Meters	MTR	\$ 9,482	\$ -	\$ -	\$ 9,482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83	598 - Misc. Maintenance	DML	\$ 38,009	\$ -	\$ -	\$ 38,009	\$ -	\$ 6,711	\$ 11,060	\$ 12,840	\$ 515	\$ 6,116
84	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88	Subtotal		\$ 2,257,008	\$ -	\$ -	\$ 2,257,008	\$ -	\$ 398,486	\$ 656,738	\$ 762,478	\$ 30,609	\$ 363,163
89	Subtotal - Distribution O&M		\$ 3,707,727	\$ -	\$ -	\$ 3,707,727	\$ -	\$ 428,071	\$ 939,048	\$ 1,081,979	\$ 189,667	\$ 499,458

KENERGY CORP.

Functionalization and Subfunctionalization of Labor (Total System)

A	B	C	D	N	O	P	Q	R	S	T	U	V
Line No.	Cost Item	Basis	Subfunctionalization - Distribution									
			Balance	3-Phase Meters	1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
	Distribution Operations:											
60	580 - Operations Supervision	DOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	581 - Load Dispatching	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	582 - Station Expense	SUB	\$ 5,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	583 - Overhead Line Expense	DIST-OH2	\$ 176,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 215	\$ -
64	584 - Underground Line Exp.	DIST-UG2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	585 - Street Lighting	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	586 - Meter Expense	MTR	\$ 102,507	\$ 35,898	\$ 66,609	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	587 - Customer Installations	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	588 - Miscellaneous Operations	DOL	\$ 1,166,312	\$ 147,212	\$ 273,154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 882	\$ -
69	589 - Rents	DIST-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	Subtotal		\$ 1,450,719	\$ 183,110	\$ 339,763	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,097	\$ -
	Distribution Maintenance:											
75	590 - Maintenance Supervision	DML	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76	591 - Load Management	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	592 - Station Equipment	SUB	\$ 391,775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	593 - Overhead Lines	DIST-OH1	\$ 1,679,089	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,492	\$ -
79	594 - Underground Lines	DIST-UG1	\$ 76,180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 414	\$ -
80	595 - Line Transformers	TRS	\$ 30,094	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81	596 - Street Lights	LTS	\$ 32,379	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,379	\$ -
82	597 - Meters	MTR	\$ 9,482	\$ 3,321	\$ 6,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83	598 - Misc. Maintenance	DML	\$ 38,009	\$ 57	\$ 106	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 604	\$ -
84	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88	Subtotal		\$ 2,257,008	\$ 3,377	\$ 6,267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,890	\$ -
89	Subtotal - Distribution O&M		\$ 3,707,727	\$ 186,488	\$ 346,030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,987	\$ -

KENERGY CORP.

Functionalization and Subfunctionalization of Labor (Total System)

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Cost Item	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services
				Prod.	Trans.	Distribution						
	Customer Accounts:											
90	901 - Supervision	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	902 - Meter Reading	MTRNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	903 - Customer Records	BILL	\$ 2,102,822	\$ -	\$ -	\$ 2,102,822	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	904 - Uncollectible Accounts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	905 - Miscellaneous	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	Subtotal - Customer Accounts		\$ 2,102,822	\$ -	\$ -	\$ 2,102,822	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customer Service:											
100	907 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101	908 - Customer Assistance		\$ 97,257	\$ -	\$ -	\$ 97,257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	909 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	910 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	Subtotal - Customer Service		\$ 97,257	\$ -	\$ -	\$ 97,257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sales:											
110	911 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	912 - Demonstrating	CS-1	\$ 56,560	\$ -	\$ -	\$ 56,560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112	913 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113	914 - Key Accounts	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	915 - Costs	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	916 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Subtotal - Sales		\$ 56,560	\$ -	\$ -	\$ 56,560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121	Distribution O & M Before A & G		\$ 5,964,366	\$ -	\$ -	\$ 5,964,366	\$ -	\$ 428,071	\$ 939,048	\$ 1,081,979	\$ 189,667	\$ 499,458
122	A&G Labor	GP	\$ 1,822,602	\$ -	\$ -	\$ 1,822,602	\$ -	\$ 130,811	\$ 286,956	\$ 330,633	\$ 57,959	\$ 152,625
123	Total Labor		\$ 7,786,968	\$ -	\$ -	\$ 7,786,968	\$ -	\$ 558,881	\$ 1,226,004	\$ 1,412,613	\$ 247,625	\$ 652,083

KENERGY CORP.

Functionalization and Subfunctionalization of Labor (Total System)

A	B	C	D	N	O	P	Q	R	S	T	U	V
Line No.	Cost Item	Basis	Balance	Subfunctionalization - Distribution								
				3-Phase Meters	1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
	Customer Accounts:											
90	901 - Supervision	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	902 - Meter Reading	MTRNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	903 - Customer Records	BILL	\$ 2,102,822	\$ -	\$ -	\$ -	\$ 2,102,822	\$ -	\$ -	\$ -	\$ -	\$ -
93	904 - Uncollectible Accounts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	905 - Miscellaneous	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	Subtotal - Customer Accounts		\$ 2,102,822	\$ -	\$ -	\$ -	\$ 2,102,822	\$ -	\$ -	\$ -	\$ -	\$ -
	Customer Service:											
101	907 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	908 - Customer Assistance	CS-1	\$ 97,257	\$ -	\$ -	\$ -	\$ -	\$ 97,257	\$ -	\$ -	\$ -	\$ -
103	909 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	910 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	Subtotal - Customer Service		\$ 97,257	\$ -	\$ -	\$ -	\$ -	\$ 97,257	\$ -	\$ -	\$ -	\$ -
	Sales:											
110	911 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	912 - Demonstrating	CS-1	\$ 56,560	\$ -	\$ -	\$ -	\$ -	\$ 56,560	\$ -	\$ -	\$ -	\$ -
112	913 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113	914 - Key Accounts	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	915 - Costs	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	916 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Subtotal - Sales		\$ 56,560	\$ -	\$ -	\$ -	\$ -	\$ 56,560	\$ -	\$ -	\$ -	\$ -
121	Distribution O & M Before A & G		\$ 5,964,366	\$ 186,488	\$ 346,030	\$ -	\$ 2,102,822	\$ 153,817	\$ -	\$ -	\$ 36,987	\$ -
122	A&G Labor	GP	\$ 1,822,602	\$ 56,987	\$ 105,741	\$ -	\$ 642,584	\$ 47,004	\$ -	\$ -	\$ 11,302	\$ -
123	Total Labor		\$ 7,786,968	\$ 243,475	\$ 451,771	\$ -	\$ 2,745,406	\$ 200,821	\$ -	\$ -	\$ 48,289	\$ -

KENERGY CORP.

Determination of Labor Classification (Demand Related)

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Cost Item	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services
				Prod.	Trans.	Distribution						
	Distribution Operations:											
60	580 - Operations Supervision	DOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	581 - Load Dispatching	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	582 - Station Expense	SUB	\$ 5,800	\$ -	\$ -	\$ 5,800	\$ -	\$ 5,800	\$ -	\$ -	\$ -	\$ -
63	583 - Overhead Line Expense	DIST-OH2	\$ 128,691	\$ -	\$ -	\$ 128,691	\$ -	\$ -	\$ 40,416	\$ 45,740	\$ 27,986	\$ 14,549
64	584 - Underground Line Exp.	DIST-UG2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	585 - Street Lighting	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	586 - Meter Expense	MTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	587 - Customer Installations	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	588 - Miscellaneous Operations	DOL	\$ 551,530	\$ -	\$ -	\$ 551,530	\$ -	\$ 23,785	\$ 165,740	\$ 187,575	\$ 114,768	\$ 59,663
69	589 - Rents	DIST-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	Subtotal		\$ 686,022	\$ -	\$ -	\$ 686,022	\$ -	\$ 29,585	\$ 206,156	\$ 233,315	\$ 142,754	\$ 74,211
	Distribution Maintenance:											
75	590 - Maintenance Supervision	DML	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76	591 - Load Management	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	592 - Station Equipment	SUB	\$ 391,775	\$ -	\$ -	\$ 391,775	\$ -	\$ 391,775	\$ -	\$ -	\$ -	\$ -
78	593 - Overhead Lines	DIST-OH1	\$ 1,166,822	\$ -	\$ -	\$ 1,166,822	\$ -	\$ -	\$ 468,280	\$ 529,972	\$ -	\$ 168,570
79	594 - Underground Lines	DIST-UG1	\$ 49,069	\$ -	\$ -	\$ 49,069	\$ -	\$ -	\$ 3,730	\$ 20,181	\$ -	\$ 25,157
80	595 - Line Transformers	TRS	\$ 27,009	\$ -	\$ -	\$ 27,009	\$ -	\$ -	\$ -	\$ -	\$ 27,009	\$ -
81	596 - Street Lights	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	597 - Meters	MTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83	598 - Misc. Maintenance	DML	\$ 28,000	\$ -	\$ -	\$ 28,000	\$ -	\$ 6,711	\$ 8,085	\$ 9,424	\$ 463	\$ 3,318
84	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88	Subtotal		\$ 1,662,676	\$ -	\$ -	\$ 1,662,676	\$ -	\$ 398,486	\$ 480,095	\$ 559,577	\$ 27,472	\$ 197,046
89	Subtotal - Distribution O&M		\$ 2,348,698	\$ -	\$ -	\$ 2,348,698	\$ -	\$ 428,071	\$ 686,251	\$ 792,892	\$ 170,226	\$ 271,257

KENERGY CORP.

Determination of Labor Classification (Demand Related)

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Cost Item	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services
				Prod.	Trans.	Distribution						
	Customer Accounts:											
90	901 - Supervision	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	902 - Meter Reading	MTRNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	903 - Customer Records	BILL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	904 - Uncollectible Accounts	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	905 - Miscellaneous	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	Subtotal - Customer Accounts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customer Service:											
101	907 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	908 - Customer Assistance	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	909 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	910 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	Subtotal - Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sales:											
110	911 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	912 - Demonstrating	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112	913 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113	914 - Key Accounts	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	915 - Costs	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	916 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Subtotal - Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121	Distribution O & M Before A & G		\$ 2,348,698	\$ -	\$ -	\$ 2,348,698	\$ -	\$ 428,071	\$ 686,251	\$ 792,892	\$ 170,226	\$ 271,257
122	A&G Labor	GP	\$ 717,719	\$ -	\$ -	\$ 717,719	\$ -	\$ 130,811	\$ 209,706	\$ 242,294	\$ 52,018	\$ 82,891
123	Total Labor		\$ 3,066,417	\$ -	\$ -	\$ 3,066,417	\$ -	\$ 558,881	\$ 895,957	\$ 1,035,186	\$ 222,244	\$ 354,149

KENERGY CORP.

Determination of Labor Classification (Consumer Related)

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Cost Item	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services
				Prod.	Trans.	Distribution						
	Distribution Operations:											
60	580 - Operations Supervision	DOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	581 - Load Dispatching	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	582 - Station Expense	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	583 - Overhead Line Expense	DIST-OH2	\$ 47,193	\$ -	\$ -	\$ 47,193	\$ -	\$ -	\$ 14,930	\$ 16,896	\$ 3,196	\$ 12,171
64	584 - Underground Line Exp.	DIST-UG2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	585 - Street Lighting	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	586 - Meter Expense	MTR	\$ 102,507	\$ -	\$ -	\$ 102,507	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	587 - Customer Installations	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	588 - Miscellaneous Operations	DOL	\$ 613,900	\$ -	\$ -	\$ 613,900	\$ -	\$ -	\$ 61,224	\$ 69,290	\$ 13,107	\$ 49,912
69	589 - Rents	DIST-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	Subtotal		\$ 763,600	\$ -	\$ -	\$ 763,600	\$ -	\$ -	\$ 76,154	\$ 86,186	\$ 16,303	\$ 62,084
	Distribution Maintenance:											
75	590 - Maintenance Supervision	DML	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76	591 - Load Management	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	592 - Station Equipment	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	593 - Overhead Lines	DIST-OH1	\$ 509,775	\$ -	\$ -	\$ 509,775	\$ -	\$ -	\$ 172,982	\$ 195,771	\$ -	\$ 141,022
79	594 - Underground Lines	DIST-UG1	\$ 26,697	\$ -	\$ -	\$ 26,697	\$ -	\$ -	\$ 686	\$ 3,713	\$ -	\$ 22,297
80	595 - Line Transformers	TRS	\$ 3,085	\$ -	\$ -	\$ 3,085	\$ -	\$ -	\$ -	\$ -	\$ 3,085	\$ -
81	596 - Street Lights	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	597 - Meters	MTR	\$ 9,482	\$ -	\$ -	\$ 9,482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83	598 - Misc. Maintenance	DML	\$ 9,404	\$ -	\$ -	\$ 9,404	\$ -	\$ -	\$ 2,975	\$ 3,417	\$ 53	\$ 2,797
84	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88	Subtotal		\$ 558,442	\$ -	\$ -	\$ 558,442	\$ -	\$ -	\$ 176,643	\$ 202,901	\$ 3,137	\$ 166,117
89	Subtotal - Distribution O&M		\$ 1,322,043	\$ -	\$ -	\$ 1,322,043	\$ -	\$ -	\$ 252,796	\$ 289,087	\$ 19,441	\$ 228,201

KENERGY CORP.

Determination of Labor Classification (Consumer Related)

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Cost Item	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services
				Prod.	Trans.	Distribution						
	Customer Accounts:											
90	901 - Supervision	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	902 - Meter Reading	MTRNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	903 - Customer Records	BILL	\$ 2,102,822	\$ -	\$ -	\$ 2,102,822	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	904 - Uncollectible Accounts	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	905 - Miscellaneous	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	Subtotal - Customer Accounts		\$ 2,102,822	\$ -	\$ -	\$ 2,102,822	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customer Service:											
100	907 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101	908 - Customer Assistance	CS-1	\$ 97,257	\$ -	\$ -	\$ 97,257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	909 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	910 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	Subtotal - Customer Service		\$ 97,257	\$ -	\$ -	\$ 97,257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sales:											
110	911 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	912 - Demonstrating	CS-1	\$ 56,560	\$ -	\$ -	\$ 56,560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112	913 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113	914 - Key Accounts	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	915 - Costs	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	916 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Subtotal - Sales		\$ 56,560	\$ -	\$ -	\$ 56,560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121	Distribution O & M Before A & G		\$ 3,578,682	\$ -	\$ -	\$ 3,578,682	\$ -	\$ -	\$ 252,796	\$ 289,087	\$ 19,441	\$ 228,201
122	A&G Labor	GP	\$ 1,093,580	\$ -	\$ -	\$ 1,093,580	\$ -	\$ -	\$ 77,250	\$ 88,340	\$ 5,941	\$ 69,734
123	Total Labor		\$ 4,672,262	\$ -	\$ -	\$ 4,672,262	\$ -	\$ -	\$ 330,046	\$ 377,427	\$ 25,382	\$ 297,935

KENERGY CORP.

Determination of Labor Classification (Consumer Related)

A	B	C	D	N O P			Q	R	S	T	U	V
Line No.	Cost Item	Basis	Balance	Subfunctionalization - Distribution								
				3-Phase Meters	1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
	Customer Accounts:											
90	901 - Supervision	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	902 - Meter Reading	MTRNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	903 - Customer Records	BILL	\$ 2,102,822	\$ -	\$ -	\$ -	\$ 2,102,822	\$ -	\$ -	\$ -	\$ -	\$ -
93	904 - Uncollectible Accounts	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	905 - Miscellaneous	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	Subtotal - Customer Accounts		\$ 2,102,822	\$ -	\$ -	\$ -	\$ 2,102,822	\$ -	\$ -	\$ -	\$ -	\$ -
	Customer Service:											
101	907 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	908 - Customer Assistance	CS-1	\$ 97,257	\$ -	\$ -	\$ -	\$ -	\$ 97,257	\$ -	\$ -	\$ -	\$ -
103	909 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	910 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	Subtotal - Customer Service		\$ 97,257	\$ -	\$ -	\$ -	\$ -	\$ 97,257	\$ -	\$ -	\$ -	\$ -
	Sales:											
110	911 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	912 - Demonstrating	CS-1	\$ 56,560	\$ -	\$ -	\$ -	\$ -	\$ 56,560	\$ -	\$ -	\$ -	\$ -
112	913 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113	914 - Key Accounts	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	915 - Costs	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	916 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Subtotal - Sales		\$ 56,560	\$ -	\$ -	\$ -	\$ -	\$ 56,560	\$ -	\$ -	\$ -	\$ -
121	Distribution O & M Before A & G		\$ 3,578,682	\$ 186,488	\$ 346,030	\$ -	\$ 2,102,822	\$ 153,817	\$ -	\$ -	\$ -	\$ -
122	A&G Labor	GP	\$ 1,093,580	\$ 56,987	\$ 105,741	\$ -	\$ 642,584	\$ 47,004	\$ -	\$ -	\$ -	\$ -
123	Total Labor		\$ 4,672,262	\$ 243,475	\$ 451,771	\$ -	\$ 2,745,406	\$ 200,821	\$ -	\$ -	\$ -	\$ -

KENERGY CORP.

Determination of Labor Classification (Direct Assignment)

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Cost Item	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services
				Prod.	Trans.	Distribution						
	Distribution Operations:											
60	580 - Operations Supervision	DOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	581 - Load Dispatching	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	582 - Station Expense	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	583 - Overhead Line Expense	DIST-OH2	\$ 215	\$ -	\$ -	\$ 215	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	584 - Underground Line Exp.	DIST-UG2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	585 - Street Lighting	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	586 - Meter Expense	MTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	587 - Customer Installations	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	588 - Miscellaneous Operations	DOL	\$ 882	\$ -	\$ -	\$ 882	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	589 - Rents	DIST-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	Subtotal		\$ 1,097	\$ -	\$ -	\$ 1,097	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Distribution Maintenance:											
75	590 - Maintenance Supervision	DML	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76	591 - Load Management	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	592 - Station Equipment	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	593 - Overhead Lines	DIST-OH1	\$ 2,492	\$ -	\$ -	\$ 2,492	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79	594 - Underground Lines	DIST-JG1	\$ 414	\$ -	\$ -	\$ 414	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80	595 - Line Transformers	TRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81	596 - Street Lights	LTS	\$ 32,379	\$ -	\$ -	\$ 32,379	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	597 - Meters	MTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83	598 - Misc. Maintenance	DML	\$ 604	\$ -	\$ -	\$ 604	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88	Subtotal		\$ 35,890	\$ -	\$ -	\$ 35,890	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89	Subtotal - Distribution O&M		\$ 36,987	\$ -	\$ -	\$ 36,987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

KENERGY CORP.

Determination of Labor Classification (Direct Assignment)

A	B	C	D	N O P			Q	R	S	T	U	V
Line No.	Cost Item	Basis	Balance	Subfunctionalization - Distribution								
				3-Phase Meters	1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
	Distribution Operations:											
60	580 - Operations Supervision	DOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	581 - Load Dispatching	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	582 - Station Expense	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	583 - Overhead Line Expense	DIST-OH2	\$ 215	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 215	\$ -
64	584 - Underground Line Exp.	DIST-UG2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	585 - Street Lighting	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	586 - Meter Expense	MTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	587 - Customer Installations	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	588 - Miscellaneous Operations	DOL	\$ 882	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 882	\$ -
69	589 - Rents	DIST-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	Subtotal		\$ 1,097	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,097	\$ -
	Distribution Maintenance:											
75	590 - Maintenance Supervision	DML	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76	591 - Load Management	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	592 - Station Equipment	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	593 - Overhead Lines	DIST-OH1	\$ 2,492	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,492	\$ -
79	594 - Underground Lines	DIST-UG1	\$ 414	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 414	\$ -
80	595 - Line Transformers	TRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81	596 - Street Lights	LTS	\$ 32,379	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,379	\$ -
82	597 - Meters	MTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83	598 - Misc. Maintenance	DML	\$ 604	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 604	\$ -
84	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88	Subtotal		\$ 35,890	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,890	\$ -
89	Subtotal - Distribution O&M		\$ 36,987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,987	\$ -

KENERGY CORP.

Determination of Labor Classification (Direct Assignment)

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Cost Item	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services
				Prod.	Trans.	Distribution						
	Customer Accounts:											
90	901 - Supervision	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	902 - Meter Reading	MTRNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	903 - Customer Records	BILL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	904 - Uncollectible Accounts	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	905 - Miscellaneous	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	Subtotal - Customer Accounts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customer Service:											
101	907 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	908 - Customer Assistance	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	909 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	910 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	Subtotal - Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sales:											
110	911 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	912 - Demonstrating	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112	913 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113	914 - Key Accounts	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	915 - Costs	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	916 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Subtotal - Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121	Distribution O & M Before A & G		\$ 36,987	\$ -	\$ -	\$ 36,987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
122	A&G Labor	GP	\$ 11,302	\$ -	\$ -	\$ 11,302	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
123	Total Labor		\$ 48,289	\$ -	\$ -	\$ 48,289	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

KENERGY CORP.

Determination of Labor Classification (Direct Assignment)

A	B	C	D	N O P			Q	R	S	T	U	V
Line No.	Cost Item	Basis	Balance	Subfunctionalization - Distribution								
				3-Phase Meters	1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
	Customer Accounts:											
90	901 - Supervision	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	902 - Meter Reading	MTRNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	903 - Customer Records	BILL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	904 - Uncollectible Accounts	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	905 - Miscellaneous	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	Subtotal - Customer Accounts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customer Service:											
101	907 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	908 - Customer Assistance	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	909 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	910 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	Subtotal - Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sales:											
110	911 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	912 - Demonstrating	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112	913 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113	914 - Key Accounts	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	915 - Costs	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	916 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Subtotal - Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121	Distribution O & M Before A & G		\$ 36,987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,987	\$ -
122	A&G Labor	GP	\$ 11,302	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,302	\$ -
123	Total Labor		\$ 48,289	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,289	\$ -

KENERGY CORP.

**Functionalization and Subfunctionalization
of Utility Expenses (Total System)**

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Cost Item	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services
				Prod.	Trans.	Distribution						
98	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	Subtotal - Customer Accounts		\$ 4,297,760	\$ -	\$ -	\$ 4,297,760	\$ -	\$ 31,697	\$ 88,238	\$ 114,880	\$ 47,737	\$ 41,360
	Customer Service:											
101	907 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	908 - Customer Assistance	CS-1	\$ 277,392	\$ -	\$ -	\$ 277,392	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	909 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	910 - Miscellaneous	CS-1	\$ (38)	\$ -	\$ -	\$ (38)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	Subtotal - Customer Service		\$ 277,354	\$ -	\$ -	\$ 277,354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sales:											
110	911 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	912 - Demonstrating	CS-1	\$ 1,876	\$ -	\$ -	\$ 1,876	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112	913 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113	914 - Key Accounts	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	915 - Costs	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	916 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Subtotal - Sales		\$ 1,876	\$ -	\$ -	\$ 1,876	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121	Distribution O & M Before A & G		\$ 15,483,314	\$ -	\$ -	\$ 15,483,314	\$ -	\$ 1,247,857	\$ 3,132,806	\$ 3,638,863	\$ 471,904	\$ 1,699,084
122	Total Non-Fuel O & M Before A & G		\$ 113,299,433	\$ 97,816,119	\$ -	\$ 15,483,314	\$ -	\$ 1,247,857	\$ 3,132,806	\$ 3,638,863	\$ 471,904	\$ 1,699,084
			\$ 1	\$ 1	\$ -	\$ 0	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Administrative & General:											
123	920 - Salaries	LABOR	\$ 2,031,763	\$ -	\$ -	\$ 2,031,763	\$ -	\$ 145,822	\$ 319,887	\$ 368,577	\$ 64,610	\$ 170,140
124	921 - Office Supplies	LABOR	\$ 217,269	\$ -	\$ -	\$ 217,269	\$ -	\$ 15,594	\$ 34,208	\$ 39,414	\$ 6,909	\$ 18,194
125	922 -	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
126	923 - Outside Services	LABOR	\$ 119,786	\$ -	\$ -	\$ 119,786	\$ -	\$ 8,597	\$ 18,860	\$ 21,730	\$ 3,809	\$ 10,031
127	924 - Property Insurance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
128	925 - Injuries and Damages	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
129	926 - Pensions & Benefits	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
130	927 - Franchise Requirements	LABOR	\$ 14,423	\$ -	\$ -	\$ 14,423	\$ -	\$ 1,035	\$ 2,271	\$ 2,616	\$ 459	\$ 1,208
131	928 - Regulatory Commission	LABOR	\$ 37,941	\$ -	\$ -	\$ 37,941	\$ -	\$ 2,723	\$ 5,974	\$ 6,883	\$ 1,207	\$ 3,177
132	929 - Electric - Own Supply	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
133	930 - Miscellaneous	LABOR	\$ 506,086	\$ -	\$ -	\$ 506,086	\$ -	\$ 36,322	\$ 79,680	\$ 91,808	\$ 16,094	\$ 42,380
134	932 -	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
135	935 - Maintenance	LABOR	\$ 765,002	\$ -	\$ -	\$ 765,002	\$ -	\$ 54,905	\$ 120,444	\$ 138,777	\$ 24,327	\$ 64,062
136	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
137	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
138	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
139	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
140	Subtotal - A&G		\$ 3,692,271	\$ -	\$ -	\$ 3,692,271	\$ -	\$ 264,999	\$ 581,322	\$ 669,805	\$ 117,414	\$ 309,192
	Depreciation & Amortization:											
141	403.1 - Production	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
142	403.5 - Subtransmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
143	403.6 - Distribution	DIST-2	\$ 10,827,208	\$ -	\$ -	\$ 10,827,208	\$ -	\$ 997,563	\$ 2,777,063	\$ 3,615,529	\$ 1,502,400	\$ 1,301,702
144	403.7 - General	GP	\$ 593,943	\$ -	\$ -	\$ 593,943	\$ -	\$ 42,628	\$ 93,512	\$ 107,746	\$ 18,887	\$ 49,737
145	407 - Amortization of Reg. Asset-AMI	AMI	\$ 388,472	\$ -	\$ -	\$ 388,472	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
146	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
147	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
149	Subtotal - Dep. & Amort.		\$ 11,809,623	\$ -	\$ -	\$ 11,809,623	\$ -	\$ 1,040,191	\$ 2,870,575	\$ 3,723,274	\$ 1,521,287	\$ 1,351,439

KENERGY CORP.

**Functionalization and Subfunctionalization
of Utility Expenses (Total System)**

A	B	C	D N O P					Q	R	S	T	U	V
			Subfunctionalization - Distribution										
Line No.	Cost Item	Basis	Balance	3-Phase Meters	1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights	
98	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
99	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	Subtotal - Customer Accounts		\$ 4,297,760	\$ 4,436	\$ 8,232	\$ -	\$ 3,953,737	\$ -	\$ -	\$ -	\$ 7,444	\$ -	
	Customer Service:												
101	907 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
102	908 - Customer Assistance	CS-1	\$ 277,392	\$ -	\$ -	\$ -	\$ -	\$ 277,392	\$ -	\$ -	\$ -	\$ -	
103	909 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
104	910 - Miscellaneous	CS-1	\$ (38)	\$ -	\$ -	\$ -	\$ -	\$ (38)	\$ -	\$ -	\$ -	\$ -	
105	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
106	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
107	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
108	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
109	Subtotal - Customer Service		\$ 277,354	\$ -	\$ -	\$ -	\$ -	\$ 277,354	\$ -	\$ -	\$ -	\$ -	
	Sales:												
110	911 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
111	912 - Demonstrating	CS-1	\$ 1,876	\$ -	\$ -	\$ -	\$ -	\$ 1,876	\$ -	\$ -	\$ -	\$ -	
112	913- Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
113	914 - Key Accounts	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
114	915 - Costs	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
115	916 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
116	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
117	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
118	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
119	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
120	Subtotal - Sales		\$ 1,876	\$ -	\$ -	\$ -	\$ -	\$ 1,876	\$ -	\$ -	\$ -	\$ -	
121	Distribution O & M Before A & G		\$ 15,483,314	\$ 334,097	\$ 619,921	\$ -	\$ 3,953,737	\$ 279,230	\$ -	\$ -	\$ 105,816	\$ -	
122	Total Non-Fuel O & M Before A & G		\$ 113,299,433	\$ 334,097	\$ 619,921	\$ -	\$ 3,953,737	\$ 279,230	\$ -	\$ -	\$ 105,816	\$ -	
			\$ 1	\$ 0	\$ 0	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ 0	\$ -	
	Administrative & General:												
123	920 - Salaries	LABOR	\$ 2,031,763	\$ 63,527	\$ 117,875	\$ -	\$ 716,327	\$ 52,398	\$ -	\$ -	\$ 12,600	\$ -	
124	921 - Office Supplies	LABOR	\$ 217,269	\$ 6,793	\$ 12,605	\$ -	\$ 76,601	\$ 5,603	\$ -	\$ -	\$ 1,347	\$ -	
125	922 -	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
126	923 - Outside Services	LABOR	\$ 119,786	\$ 3,745	\$ 6,950	\$ -	\$ 42,232	\$ 3,089	\$ -	\$ -	\$ 743	\$ -	
127	924 - Property Insurance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
128	925 - Injuries and Damages	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
129	926 - Pensions & Benefits	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
130	927 - Franchise Requirements	LABOR	\$ 14,423	\$ 451	\$ 837	\$ -	\$ 5,085	\$ 372	\$ -	\$ -	\$ 89	\$ -	
131	928 - Regulatory Commission	LABOR	\$ 37,941	\$ 1,186	\$ 2,201	\$ -	\$ 13,377	\$ 978	\$ -	\$ -	\$ 235	\$ -	
132	929 - Electric - Own Supply	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
133	930 - Miscellaneous	LABOR	\$ 506,086	\$ 15,824	\$ 29,361	\$ -	\$ 178,428	\$ 13,052	\$ -	\$ -	\$ 3,138	\$ -	
134	932 -	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
135	935 - Maintenance	LABOR	\$ 765,002	\$ 23,919	\$ 44,383	\$ -	\$ 269,712	\$ 19,729	\$ -	\$ -	\$ 4,744	\$ -	
136	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
137	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
138	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
139	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
140	Subtotal - A&G		\$ 3,692,271	\$ 115,446	\$ 214,212	\$ -	\$ 1,301,763	\$ 95,221	\$ -	\$ -	\$ 22,897	\$ -	
	Depreciation & Amortization:												
141	403.1 - Production	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
142	403.5 - Subtransmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
143	403.6 - Distribution	DIST-2	\$ 10,827,208	\$ 139,620	\$ 259,067	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 234,265	\$ -	
144	403.7 - General	GP	\$ 593,943	\$ 18,571	\$ 34,458	\$ -	\$ 209,403	\$ 15,317	\$ -	\$ -	\$ 3,683	\$ -	
145	407 - Amortization of Reg. Asset-AMI	AMI	\$ 388,472	\$ 36,892	\$ 351,580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
146	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
147	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
148	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
149	Subtotal - Dep. & Amort.		\$ 11,809,623	\$ 195,083	\$ 645,105	\$ -	\$ 209,403	\$ 15,317	\$ -	\$ -	\$ 237,948	\$ -	

KENERGY CORP.

**Functionalization and Subfunctionalization
of Utility Expenses (Total System)**

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Cost Item	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services
				Prod.	Trans.	Distribution						
Property Tax:												
150	408.1 - Property Tax	PLTINS-2	\$ 1,826,623	\$ -	\$ -	\$ 1,826,623	\$ -	\$ 165,057	\$ 452,757	\$ 585,706	\$ 236,453	\$ 213,803
Tax - Payroll:												
151	408.2 - U.S. Unemployment	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
152	408.3 - F.I.C.A.	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
153	408.4 - State Social Security	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
154	408.5 - State Tax	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
155	408.7 - Other Tax	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
156	408.9 - PSC Assessment	CS-2	\$ 163,135	\$ -	\$ -	\$ 163,135	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
157	Income Tax - Cell Phones	LABOR	\$ 56,042	\$ -	\$ -	\$ 56,042	\$ -	\$ 4,022	\$ 8,823	\$ 10,166	\$ 1,782	\$ 4,693
158	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
159	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
160	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161	Subtotal - Payroll Tax		\$ 219,177	\$ -	\$ -	\$ 219,177	\$ -	\$ 4,022	\$ 8,823	\$ 10,166	\$ 1,782	\$ 4,693
Debt Service:												
162	427 - Interest (Long Term)	NUP-2	\$ 4,305,566	\$ -	\$ -	\$ 4,305,566	\$ -	\$ 169,079	\$ 461,580	\$ 595,873	\$ 238,236	\$ 218,496
163	427.3 - Construction Loan	NUP-2	\$ 779,013	\$ -	\$ -	\$ 779,013	\$ -	\$ 63,622	\$ 191,850	\$ 248,519	\$ 109,410	\$ 89,398
164	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
165	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
166	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
167	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
168	Subtotal - Debt Service		\$ 5,084,579	\$ -	\$ -	\$ 5,084,579	\$ -	\$ 415,256	\$ 1,252,197	\$ 1,622,069	\$ 714,112	\$ 583,496
Other Expenses												
169	426 - Realized Gain/(Loss)	NUP-2	\$ (46,824)	\$ -	\$ -	\$ (46,824)	\$ -	\$ (3,824)	\$ (11,532)	\$ (14,938)	\$ (6,576)	\$ (5,373)
170	431 - Interest on Customer Deposits	NUP-2	\$ 42,737	\$ -	\$ -	\$ 42,737	\$ -	\$ 3,490	\$ 10,525	\$ 13,634	\$ 6,002	\$ 4,904
171	426.01 Donations	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
172	426. Other	NUP-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173	431 - Interest - Short Term	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
174	431 - Interest - Direct Serves	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
175	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
177	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
178	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
179	Subtotal - Other Expenses		\$ (4,087)	\$ -	\$ -	\$ (4,087)	\$ -	\$ (334)	\$ (1,007)	\$ (1,304)	\$ (574)	\$ (469)
180	Power Production (Incl. Fuel)	Summary	\$ 97,816,119	\$ 97,816,119	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
181	Transmission O&M	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
182	Subtransmission O&M	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
183	Distribution O&M	Summary	\$ 10,906,324	\$ -	\$ -	\$ 10,906,324	\$ -	\$ 1,216,161	\$ 3,044,567	\$ 3,523,983	\$ 424,167	\$ 1,657,723
184	Customer Accounts	Summary	\$ 4,297,760	\$ -	\$ -	\$ 4,297,760	\$ -	\$ 31,697	\$ 88,238	\$ 114,880	\$ 47,737	\$ 41,360
185	Customer Service	Summary	\$ 277,354	\$ -	\$ -	\$ 277,354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
186	Sales	Summary	\$ 1,876	\$ -	\$ -	\$ 1,876	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
187	Administrative & General	Summary	\$ 3,692,271	\$ -	\$ -	\$ 3,692,271	\$ -	\$ 264,999	\$ 581,322	\$ 669,805	\$ 117,414	\$ 309,192
188	Depreciation & Amortization	Summary	\$ 11,809,623	\$ -	\$ -	\$ 11,809,623	\$ -	\$ 1,040,191	\$ 2,870,575	\$ 3,723,274	\$ 1,521,287	\$ 1,351,439
189	Property Tax	Summary	\$ 1,826,623	\$ -	\$ -	\$ 1,826,623	\$ -	\$ 165,057	\$ 452,757	\$ 585,706	\$ 236,453	\$ 213,803
190	Tax - Other	Summary	\$ 219,177	\$ -	\$ -	\$ 219,177	\$ -	\$ 4,022	\$ 8,823	\$ 10,166	\$ 1,782	\$ 4,693
191	Debt Service	Summary	\$ 5,084,579	\$ -	\$ -	\$ 5,084,579	\$ -	\$ 415,256	\$ 1,252,197	\$ 1,622,069	\$ 714,112	\$ 583,496
192	Other Expenses	Summary	\$ (4,087)	\$ -	\$ -	\$ (4,087)	\$ -	\$ (334)	\$ (1,007)	\$ (1,304)	\$ (574)	\$ (469)
193	Total Expenses		\$ 135,927,619	\$ 97,816,119	\$ -	\$ 38,111,500	\$ -	\$ 3,137,050	\$ 8,297,473	\$ 10,248,580	\$ 3,062,379	\$ 4,161,237

KENERGY CORP.

**Functionalization and Subfunctionalization
of Utility Expenses (Total System)**

A	B	C	D N O P					Q	R	S	T	U	V
Line No.	Cost Item	Basis	Subfunctionalization - Distribution										
			Balance	3-Phase Meters	1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights	
Property Tax:													
150	408.1 - Property Tax	PLTINS-2	\$ 1,826,623	\$ 26,477	\$ 49,128	\$ -	\$ 56,073	\$ 4,102	\$ -	\$ -	\$ 37,067	\$ -	
Tax - Payroll:													
151	408.2 - U.S. Unemployment	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
152	408.3 - F.I.C.A.	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
153	408.4 - State Social Security	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
154	408.5 - State Tax	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
155	408.7 - Other Tax	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
156	408.9 - PSC Assessment	CS-2	\$ 163,135	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 163,135	\$ -	\$ -	\$ -	
157	Income Tax - Cell Phones	LABOR	\$ 56,042	\$ 1,752	\$ 3,251	\$ -	\$ 19,758	\$ 1,445	\$ -	\$ -	\$ 348	\$ -	
158	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
159	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
160	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
161	Subtotal - Payroll Tax		\$ 219,177	\$ 1,752	\$ 3,251	\$ -	\$ 19,758	\$ 1,445	\$ 163,135	\$ -	\$ 348	\$ -	
Debt Service:													
162	427 - Interest (Long Term)	NUP-2	\$ 4,305,566	\$ 73,248	\$ 135,912	\$ -	\$ 103,844	\$ 7,596	\$ -	\$ -	\$ 100,634	\$ -	
163	427.3 - Construction Loan	NUP-2	\$ 779,013	\$ 13,253	\$ 24,591	\$ -	\$ 18,789	\$ 1,374	\$ -	\$ -	\$ 18,208	\$ -	
164	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
165	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
166	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
167	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
168	Subtotal - Debt Service		\$ 5,084,579	\$ 86,501	\$ 160,503	\$ -	\$ 122,633	\$ 8,970	\$ -	\$ -	\$ 118,842	\$ -	
Other Expenses													
169	426 - Realized Gain/(Loss)	NUP-2	\$ (46,824)	\$ (797)	\$ (1,478)	\$ -	\$ (1,129)	\$ (83)	\$ -	\$ -	\$ (1,094)	\$ -	
170	431 - Interest on Customer Deposits	NUP-2	\$ 42,737	\$ 727	\$ 1,349	\$ -	\$ 1,031	\$ 75	\$ -	\$ -	\$ 999	\$ -	
171	426.01 Donations	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
172	426. Other	NUP-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
173	431 - Interest - Short Term	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
174	431 - Interest - Direct Serves	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
175	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
176	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
177	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
178	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
179	Subtotal - Other Expenses		\$ (4,087)	\$ (70)	\$ (129)	\$ -	\$ (99)	\$ (7)	\$ -	\$ -	\$ (96)	\$ -	
180	Power Production (Incl. Fuel)	Summary	\$ 97,816,119	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
181	Transmission O&M	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
182	Subtransmission O&M	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
183	Distribution O&M	Summary	\$ 10,906,324	\$ 329,661	\$ 611,689	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,372	\$ -	
184	Customer Accounts	Summary	\$ 4,297,760	\$ 4,436	\$ 8,232	\$ -	\$ 3,953,737	\$ -	\$ -	\$ -	\$ 7,444	\$ -	
185	Customer Service	Summary	\$ 277,354	\$ -	\$ -	\$ -	\$ -	\$ 277,354	\$ -	\$ -	\$ -	\$ -	
186	Sales	Summary	\$ 1,876	\$ -	\$ -	\$ -	\$ -	\$ 1,876	\$ -	\$ -	\$ -	\$ -	
187	Administrative & General	Summary	\$ 3,692,271	\$ 115,446	\$ 214,212	\$ -	\$ 1,301,763	\$ 95,221	\$ -	\$ -	\$ 22,897	\$ -	
188	Depreciation & Amortization	Summary	\$ 11,809,623	\$ 195,083	\$ 645,105	\$ -	\$ 209,403	\$ 15,317	\$ -	\$ -	\$ 237,948	\$ -	
189	Property Tax	Summary	\$ 1,826,623	\$ 26,477	\$ 49,128	\$ -	\$ 56,073	\$ 4,102	\$ -	\$ -	\$ 37,067	\$ -	
190	Tax - Other	Summary	\$ 219,177	\$ 1,752	\$ 3,251	\$ -	\$ 19,758	\$ 1,445	\$ 163,135	\$ -	\$ 348	\$ -	
191	Debt Service	Summary	\$ 5,084,579	\$ 86,501	\$ 160,503	\$ -	\$ 122,633	\$ 8,970	\$ -	\$ -	\$ 118,842	\$ -	
192	Other Expenses	Summary	\$ (4,087)	\$ (70)	\$ (129)	\$ -	\$ (99)	\$ (7)	\$ -	\$ -	\$ (96)	\$ -	
193	Total Expenses		\$ 135,927,619	\$ 759,287	\$ 1,691,991	\$ -	\$ 5,663,268	\$ 404,279	\$ 163,135	\$ -	\$ 522,822	\$ -	

KENERGY CORP.

**Functionalization and Subfunctionalization
of Utility Expenses (Demand Related)**

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Cost Item	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services
				Prod.	Trans.	Distribution						
Subtransmission Operations:												
59	560 - Operations Supervision	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	561 - Load Dispatching	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	562 - Station Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	563 - Overhead Line Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	564 - Underground Line Exp.	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	565 - Transmission By Others	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	566 - Miscellaneous	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	567 - Rents	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	Subtotal - Subtransmission Operations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtransmission Maintenance:												
72	568 - Operations Supervision	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	569 - Structures	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	570 - Station Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75	571 - Overhead Line Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76	573 -	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	578 - Miscellaneous	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	Subtotal - Subtransmission Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83	Subtotal - Subtransmission O&M		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Operations:												
84	580 - Operations Supervision	DOL	\$ (45)	\$ -	\$ -	\$ (45)	\$ -	\$ (2)	\$ (14)	\$ (15)	\$ (9)	\$ (5)
85	581 - Load Dispatching	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	582 - Station Expense	SUB	\$ 152,183	\$ -	\$ -	\$ 152,183	\$ -	\$ 152,183	\$ -	\$ -	\$ -	\$ -
87	583 - Overhead Line Expense	DIST-OH2	\$ (65,659)	\$ -	\$ -	\$ (65,659)	\$ -	\$ -	\$ (20,620)	\$ (23,337)	\$ (14,279)	\$ (7,423)
88	584 - Underground Line Exp.	DIST-UG2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89	585 - Street Lighting	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90	586 - Meter Expense	MTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	587 - Customer Installations	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	588 - Miscellaneous Operations	DOL	\$ 1,123,411	\$ -	\$ -	\$ 1,123,411	\$ -	\$ 48,448	\$ 337,596	\$ 382,071	\$ 233,770	\$ 121,527
93	589 - Rents	DIST-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	Subtotal		\$ 1,209,890	\$ -	\$ -	\$ 1,209,890	\$ -	\$ 200,629	\$ 316,962	\$ 358,719	\$ 219,482	\$ 114,099
Distribution Maintenance:												
76	590 - Maintenance Supervision	DML	\$ (233)	\$ -	\$ -	\$ (233)	\$ -	\$ (56)	\$ (67)	\$ (78)	\$ (4)	\$ (28)
77	591 - Structures	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	592 - Station Equipment	SUB	\$ 957,239	\$ -	\$ -	\$ 957,239	\$ -	\$ 957,239	\$ -	\$ -	\$ -	\$ -
79	593 - Overhead Lines	DIST-OH1	\$ 4,543,109	\$ -	\$ -	\$ 4,543,109	\$ -	\$ -	\$ 1,823,283	\$ 2,063,486	\$ -	\$ 656,341
80	594 - Underground Lines	DIST-UG1	\$ 196,076	\$ -	\$ -	\$ 196,076	\$ -	\$ -	\$ 14,906	\$ 80,644	\$ -	\$ 100,527
81	595 - Line Transformers	TRS	\$ 157,189	\$ -	\$ -	\$ 157,189	\$ -	\$ -	\$ -	\$ -	\$ 157,189	\$ -
82	596 - Street Lighting	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83	597 - Meters	MTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	598 - Misc. Maintenance	DML	\$ 243,460	\$ -	\$ -	\$ 243,460	\$ -	\$ 58,349	\$ 70,299	\$ 81,937	\$ 4,023	\$ 28,853
85	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89	Subtotal		\$ 6,096,841	\$ -	\$ -	\$ 6,096,841	\$ -	\$ 1,015,532	\$ 1,908,421	\$ 2,225,988	\$ 161,208	\$ 785,693
90	Subtotal - Distribution O&M		\$ 7,306,731	\$ -	\$ -	\$ 7,306,731	\$ -	\$ 1,216,161	\$ 2,225,382	\$ 2,584,707	\$ 380,690	\$ 899,792

KENERGY CORP.

**Functionalization and Subfunctionalization
of Utility Expenses (Demand Related)**

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Cost Item	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services
				Prod.	Trans.	Distribution						
Customer Accounts:												
91	901 - Supervision	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	902 - Meter Reading	MTRNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	903 - Customer Records	BILL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	904 - Uncollectible Accounts	SubT&D	\$ 248,096	\$ -	\$ -	\$ 248,096	\$ -	\$ 31,697	\$ 64,837	\$ 86,062	\$ 42,844	\$ 22,657
95	905 - Miscellaneous	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	Subtotal - Customer Accounts		\$ 248,096	\$ -	\$ -	\$ 248,096	\$ -	\$ 31,697	\$ 64,837	\$ 86,062	\$ 42,844	\$ 22,657
Customer Service:												
101	907 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	908 - Customer Assistance	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	909 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	910 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	Subtotal - Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales:												
110	911 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	912 - Demonstrating	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112	913 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113	914 - Key Accounts	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	915 - Costs	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	916 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Subtotal - Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121	Distribution O & M Before A & G		\$ 7,554,827	\$ -	\$ -	\$ 7,554,827	\$ -	\$ 1,247,857	\$ 2,290,219	\$ 2,670,769	\$ 423,534	\$ 922,448
122	Total Non-Fuel O & M Before A & G		\$ 45,274,759	\$ 37,719,932	\$ -	\$ 7,554,827	\$ -	\$ 1,247,857	\$ 2,290,219	\$ 2,670,769	\$ 423,534	\$ 922,448
			\$ 0	\$ 0	\$ -	\$ 0	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Administrative & General:												
123	920 - Salaries	LABOR	\$ 800,085	\$ -	\$ -	\$ 800,085	\$ -	\$ 145,822	\$ 233,772	\$ 270,099	\$ 57,987	\$ 92,404
124	921 - Office Supplies	LABOR	\$ 85,558	\$ -	\$ -	\$ 85,558	\$ -	\$ 15,594	\$ 24,999	\$ 28,883	\$ 6,201	\$ 9,881
125	922 -	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
126	923 - Outside Services	LABOR	\$ 47,171	\$ -	\$ -	\$ 47,171	\$ -	\$ 8,597	\$ 13,782	\$ 15,924	\$ 3,419	\$ 5,448
127	924 - Property Insurance	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
128	925 - Injuries and Damages	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
129	926 - Pensions & Benefits	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
130	927 - Franchise Requirements	LABOR	\$ 5,680	\$ -	\$ -	\$ 5,680	\$ -	\$ 1,035	\$ 1,660	\$ 1,917	\$ 412	\$ 656
131	928 - Regulatory Commission	LABOR	\$ 14,941	\$ -	\$ -	\$ 14,941	\$ -	\$ 2,723	\$ 4,365	\$ 5,044	\$ 1,083	\$ 1,726
132	929 - Electric - Own Supply	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
133	930 - Miscellaneous	LABOR	\$ 199,291	\$ -	\$ -	\$ 199,291	\$ -	\$ 36,322	\$ 58,229	\$ 67,278	\$ 14,444	\$ 23,017
134	932 -	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
135	935 - Maintenance	LABOR	\$ 301,249	\$ -	\$ -	\$ 301,249	\$ -	\$ 54,905	\$ 88,020	\$ 101,698	\$ 21,834	\$ 34,792
136	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
137	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
138	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
139	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
140	Subtotal - A&G		\$ 1,453,973	\$ -	\$ -	\$ 1,453,973	\$ -	\$ 264,999	\$ 424,827	\$ 490,844	\$ 105,379	\$ 167,923

KENERGY CORP.

**Functionalization and Subfunctionalization
of Utility Expenses (Demand Related)**

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Cost Item	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services
				Prod.	Trans.	Distribution						
	Depreciation & Amortization:											
141	403.1 - Production	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
142	403.5 - Subtransmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
143	403.6 - Distribution	DIST-2	\$ 7,808,172	\$ -	\$ -	\$ 7,808,172	\$ -	\$ 997,563	\$ 2,040,576	\$ 2,708,572	\$ 1,348,404	\$ 713,057
144	403.7 - General	GP	\$ 233,888	\$ -	\$ -	\$ 233,888	\$ -	\$ 42,628	\$ 68,338	\$ 78,958	\$ 16,951	\$ 27,012
145	407 - Amortization of Reg. Asset-AMI	AMI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
146	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
147	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
149	Subtotal - Dep. & Amort.		\$ 8,042,060	\$ -	\$ -	\$ 8,042,060	\$ -	\$ 1,040,191	\$ 2,108,914	\$ 2,787,530	\$ 1,365,355	\$ 740,069
	Property Tax:											
150	408.1 - Property Tax	PLTINS-2	\$ 1,265,225	\$ -	\$ -	\$ 1,265,225	\$ -	\$ 165,057	\$ 332,584	\$ 438,310	\$ 212,217	\$ 117,057
	Tax - Payroll:											
151	408.2 - U.S. Unemployment	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
152	408.3 - F.I.C.A.	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
153	408.4 - State Social Security	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
154	408.5 - State Tax	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
155	408.7 - Other Tax	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
156	408.9 - PSC Assessment	CS-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
157	Income Tax - Cell Phones	LABOR	\$ 22,069	\$ -	\$ -	\$ 22,069	\$ -	\$ 4,022	\$ 6,448	\$ 7,450	\$ 1,599	\$ 2,549
158	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
159	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
160	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161	Subtotal - Payroll Tax		\$ 22,069	\$ -	\$ -	\$ 22,069	\$ -	\$ 4,022	\$ 6,448	\$ 7,450	\$ 1,599	\$ 2,549
	Debt Service:											
162	427 - Interest (Long Term)	NUP-2	\$ 2,971,976	\$ -	\$ -	\$ 2,971,976	\$ -	\$ 351,635	\$ 778,954	\$ 1,028,122	\$ 542,720	\$ 270,546
163	427.3 - Construction Loan	NUP-2	\$ 537,724	\$ -	\$ -	\$ 537,724	\$ -	\$ 63,622	\$ 140,937	\$ 186,020	\$ 98,195	\$ 48,950
164	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
165	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
166	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
167	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
168	Subtotal - Debt Service		\$ 3,509,700	\$ -	\$ -	\$ 3,509,700	\$ -	\$ 415,256	\$ 919,891	\$ 1,214,142	\$ 640,916	\$ 319,496
	Other Expenses											
169	426 - Realized Gain/(Loss)	NUP-2	\$ (32,321)	\$ -	\$ -	\$ (32,321)	\$ -	\$ (3,824)	\$ (8,471)	\$ (11,181)	\$ (5,902)	\$ (2,942)
170	431 - Interest on Customer Deposits	NUP-2	\$ 29,500	\$ -	\$ -	\$ 29,500	\$ -	\$ 3,490	\$ 7,732	\$ 10,205	\$ 5,387	\$ 2,685
171	426.01 Donations	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
172	426. Other	NUP-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173	431 - Interest - Short Term	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
174	431 - Interest - Direct Serves	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
175	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
177	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
178	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
179	Subtotal - Other Expenses		\$ (2,821)	\$ -	\$ -	\$ (2,821)	\$ -	\$ (334)	\$ (739)	\$ (976)	\$ (515)	\$ (257)
180	Power Production (Incl. Fuel)	Summary	\$ 37,719,932	\$ 37,719,932	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
181	Transmission O&M	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
182	Subtransmission O&M	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
183	Distribution O&M	Summary	\$ 7,306,731	\$ -	\$ -	\$ 7,306,731	\$ -	\$ 1,216,161	\$ 2,225,382	\$ 2,584,707	\$ 380,690	\$ 899,792
184	Customer Accounts	Summary	\$ 248,096	\$ -	\$ -	\$ 248,096	\$ -	\$ 31,697	\$ 64,837	\$ 86,062	\$ 42,844	\$ 22,657
185	Customer Service	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
186	Sales	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
187	Administrative & General	Summary	\$ 1,453,973	\$ -	\$ -	\$ 1,453,973	\$ -	\$ 264,999	\$ 424,827	\$ 490,844	\$ 105,379	\$ 167,923
188	Depreciation & Amortization	Summary	\$ 8,042,060	\$ -	\$ -	\$ 8,042,060	\$ -	\$ 1,040,191	\$ 2,108,914	\$ 2,787,530	\$ 1,365,355	\$ 740,069
189	Property Tax	Summary	\$ 1,265,225	\$ -	\$ -	\$ 1,265,225	\$ -	\$ 165,057	\$ 332,584	\$ 438,310	\$ 212,217	\$ 117,057
190	Tax - Other	Summary	\$ 22,069	\$ -	\$ -	\$ 22,069	\$ -	\$ 4,022	\$ 6,448	\$ 7,450	\$ 1,599	\$ 2,549
191	Debt Service	Summary	\$ 3,509,700	\$ -	\$ -	\$ 3,509,700	\$ -	\$ 415,256	\$ 919,891	\$ 1,214,142	\$ 640,916	\$ 319,496
192	Other Expenses	Summary	\$ (2,821)	\$ -	\$ -	\$ (2,821)	\$ -	\$ (334)	\$ (739)	\$ (976)	\$ (515)	\$ (257)
193	Total Expenses		\$ 59,564,965	\$ 37,719,932	\$ -	\$ 21,845,033	\$ -	\$ 3,137,050	\$ 6,082,144	\$ 7,608,069	\$ 2,748,485	\$ 2,269,285

KENERGY CORP.

**Functionalization and Subfunctionalization
of Utility Expenses (Consumer Related)**

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Cost Item	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services
				Prod.	Trans.	Distribution						
	Subtransmission Operations:											
59	560 - Operations Supervision	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	561 - Load Dispatching	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	562 - Station Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	563 - Overhead Line Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	564 - Underground Line Exp.	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	565 - Transmission By Others	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	566 - Miscellaneous	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	567 - Rents	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	Subtotal - Subtransmission Operations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtransmission Maintenance:											
72	568 - Operations Supervision	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	569 - Structures	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	570 - Station Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75	571 - Overhead Line Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76	573 -	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	578 - Miscellaneous	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	Subtotal - Subtransmission Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83	Subtotal - Subtransmission O&M		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Distribution Operations:											
84	580 - Operations Supervision	DOL	\$ (50)	\$ -	\$ -	\$ (50)	\$ -	\$ -	\$ (5)	\$ (6)	\$ (1)	\$ (4)
85	581 - Load Dispatching	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	582 - Station Expense	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	583 - Overhead Line Expense	DIST-OH2	\$ (24,078)	\$ -	\$ -	\$ (24,078)	\$ -	\$ -	\$ (7,617)	\$ (8,621)	\$ (1,631)	\$ (6,210)
88	584 - Underground Line Exp.	DIST-UG2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89	585 - Street Lighting	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90	586 - Meter Expense	MTR	\$ 21,250	\$ -	\$ -	\$ 21,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	587 - Customer Installations	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	588 - Miscellaneous Operations	DOL	\$ 1,250,452	\$ -	\$ -	\$ 1,250,452	\$ -	\$ -	\$ 124,707	\$ 141,136	\$ 26,698	\$ 101,667
93	589 - Rents	DIST-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	Subtotal		\$ 1,247,573	\$ -	\$ -	\$ 1,247,573	\$ -	\$ -	\$ 117,085	\$ 132,510	\$ 25,066	\$ 95,453
	Distribution Maintenance:											
76	590 - Maintenance Supervision	DML	\$ (78)	\$ -	\$ -	\$ (78)	\$ -	\$ -	\$ (25)	\$ (28)	\$ (0)	\$ (23)
77	591 - Structures	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	592 - Station Equipment	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79	593 - Overhead Lines	DIST-OH1	\$ 1,984,845	\$ -	\$ -	\$ 1,984,845	\$ -	\$ -	\$ 673,517	\$ 762,247	\$ -	\$ 549,080
80	594 - Underground Lines	DIST-UG1	\$ 106,678	\$ -	\$ -	\$ 106,678	\$ -	\$ -	\$ 2,743	\$ 14,838	\$ -	\$ 89,098
81	595 - Line Transformers	TRS	\$ 17,952	\$ -	\$ -	\$ 17,952	\$ -	\$ -	\$ -	\$ -	\$ 17,952	\$ -
82	596 - Street Lighting	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83	597 - Meters	MTR	\$ 62,480	\$ -	\$ -	\$ 62,480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	598 - Misc. Maintenance	DML	\$ 81,771	\$ -	\$ -	\$ 81,771	\$ -	\$ -	\$ 25,865	\$ 29,710	\$ 459	\$ 24,324
85	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89	Subtotal		\$ 2,253,648	\$ -	\$ -	\$ 2,253,648	\$ -	\$ -	\$ 702,100	\$ 806,767	\$ 18,411	\$ 662,479
90	Subtotal - Distribution O&M		\$ 3,501,221	\$ -	\$ -	\$ 3,501,221	\$ -	\$ -	\$ 819,185	\$ 939,277	\$ 43,477	\$ 757,932

KENERGY CORP.

**Functionalization and Subfunctionalization
of Utility Expenses (Consumer Related)**

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Cost Item	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services
				Prod.	Trans.	Distribution						
Customer Accounts:												
91	901 - Supervision	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	902 - Meter Reading	MTRNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	903 - Customer Records	BILL	\$ 3,953,737	\$ -	\$ -	\$ 3,953,737	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	904 - Uncollectible Accounts	SubT&D	\$ 88,483	\$ -	\$ -	\$ 88,483	\$ -	\$ -	\$ 23,401	\$ 28,818	\$ 4,893	\$ 18,704
95	905 - Miscellaneous	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	Subtotal - Customer Accounts		\$ 4,042,220	\$ -	\$ -	\$ 4,042,220	\$ -	\$ -	\$ 23,401	\$ 28,818	\$ 4,893	\$ 18,704
Customer Service:												
101	907 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	908 - Customer Assistance	CS-1	\$ 277,392	\$ -	\$ -	\$ 277,392	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	909 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	910 - Miscellaneous	CS-1	\$ (38)	\$ -	\$ -	\$ (38)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	Subtotal - Customer Service		\$ 277,354	\$ -	\$ -	\$ 277,354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales:												
110	911 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	912 - Demonstrating	CS-1	\$ 1,876	\$ -	\$ -	\$ 1,876	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112	913 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113	914 - Key Accounts	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	915 - Costs	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	916 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Subtotal - Sales		\$ 1,876	\$ -	\$ -	\$ 1,876	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121	Distribution O & M Before A & G		\$ 7,822,671	\$ -	\$ -	\$ 7,822,671	\$ -	\$ -	\$ 842,586	\$ 968,094	\$ 48,370	\$ 776,635
122	Total Non-Fuel O & M Before A & G		\$ 7,822,671	\$ -	\$ -	\$ 7,822,671	\$ -	\$ -	\$ 842,586	\$ 968,094	\$ 48,370	\$ 776,635
			\$ 0	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0
Administrative & General:												
123	920 - Salaries	LABOR	\$ 1,219,079	\$ -	\$ -	\$ 1,219,079	\$ -	\$ -	\$ 86,115	\$ 98,478	\$ 6,623	\$ 77,737
124	921 - Office Supplies	LABOR	\$ 130,364	\$ -	\$ -	\$ 130,364	\$ -	\$ -	\$ 9,209	\$ 10,531	\$ 708	\$ 8,313
125	922 -	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
126	923 - Outside Services	LABOR	\$ 71,873	\$ -	\$ -	\$ 71,873	\$ -	\$ -	\$ 5,077	\$ 5,806	\$ 390	\$ 4,583
127	924 - Property Insurance	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
128	925 - Injuries and Damages	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
129	926 - Pensions & Benefits	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
130	927 - Franchise Requirements	LABOR	\$ 8,654	\$ -	\$ -	\$ 8,654	\$ -	\$ -	\$ 611	\$ 699	\$ 47	\$ 552
131	928 - Regulatory Commission	LABOR	\$ 22,765	\$ -	\$ -	\$ 22,765	\$ -	\$ -	\$ 1,608	\$ 1,839	\$ 124	\$ 1,452
132	929 - Electric - Own Supply	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
133	930 - Miscellaneous	LABOR	\$ 303,657	\$ -	\$ -	\$ 303,657	\$ -	\$ -	\$ 21,450	\$ 24,529	\$ 1,650	\$ 19,363
134	932 -	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
135	935 - Maintenance	LABOR	\$ 459,009	\$ -	\$ -	\$ 459,009	\$ -	\$ -	\$ 32,424	\$ 37,079	\$ 2,494	\$ 29,269
136	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
137	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
138	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
139	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
140	Subtotal - A&G		\$ 2,215,401	\$ -	\$ -	\$ 2,215,401	\$ -	\$ -	\$ 156,495	\$ 178,961	\$ 12,035	\$ 141,269

KENERGY CORP.

**Functionalization and Subfunctionalization
of Utility Expenses (Consumer Related)**

A	B	C	D N O P					Q	R	S	T	U	V
Subfunctionalization - Distribution													
Line No.	Cost Item	Basis	Balance	3-Phase Meters	1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights	
Customer Accounts:													
91	901 - Supervision	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
92	902 - Meter Reading	MTRNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
93	903 - Customer Records	BILL	\$ 3,953,737	\$ -	\$ -	\$ -	\$ 3,953,737	\$ -	\$ -	\$ -	\$ -	\$ -	
94	904 - Uncollectible Accounts	SubT&D	\$ 88,483	\$ 4,436	\$ 8,232	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
95	905 - Miscellaneous	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
96	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
97	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
98	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
99	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	Subtotal - Customer Accounts		\$ 4,042,220	\$ 4,436	\$ 8,232	\$ -	\$ 3,953,737	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer Service:													
101	907 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
102	908 - Customer Assistance	CS-1	\$ 277,392	\$ -	\$ -	\$ -	\$ -	\$ 277,392	\$ -	\$ -	\$ -	\$ -	
103	909 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
104	910 - Miscellaneous	CS-1	\$ (38)	\$ -	\$ -	\$ -	\$ -	\$ (38)	\$ -	\$ -	\$ -	\$ -	
105	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
106	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
107	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
108	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
109	Subtotal - Customer Service		\$ 277,354	\$ -	\$ -	\$ -	\$ -	\$ 277,354	\$ -	\$ -	\$ -	\$ -	
Sales:													
110	911 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
111	912 - Demonstrating	CS-1	\$ 1,876	\$ -	\$ -	\$ -	\$ -	\$ 1,876	\$ -	\$ -	\$ -	\$ -	
112	913 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
113	914 - Key Accounts	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
114	915 - Costs	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
115	916 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
116	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
117	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
118	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
119	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
120	Subtotal - Sales		\$ 1,876	\$ -	\$ -	\$ -	\$ -	\$ 1,876	\$ -	\$ -	\$ -	\$ -	
121	Distribution O & M Before A & G		\$ 7,822,671	\$ 334,097	\$ 619,921	\$ -	\$ 3,953,737	\$ 279,230	\$ -	\$ -	\$ -	\$ -	
122	Total Non-Fuel O & M Before A & G		\$ 7,822,671	\$ 334,097	\$ 619,921	\$ -	\$ 3,953,737	\$ 279,230	\$ -	\$ -	\$ -	\$ -	
			\$ 0	\$ 0	\$ 0	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	
Administrative & General:													
123	920 - Salaries	LABOR	\$ 1,219,079	\$ 63,527	\$ 117,875	\$ -	\$ 716,327	\$ 52,398	\$ -	\$ -	\$ -	\$ -	
124	921 - Office Supplies	LABOR	\$ 130,364	\$ 6,793	\$ 12,605	\$ -	\$ 76,601	\$ 5,603	\$ -	\$ -	\$ -	\$ -	
125	922 -	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
126	923 - Outside Services	LABOR	\$ 71,873	\$ 3,745	\$ 6,950	\$ -	\$ 42,232	\$ 3,089	\$ -	\$ -	\$ -	\$ -	
127	924 - Property Insurance	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
128	925 - Injuries and Damages	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
129	926 - Pensions & Benefits	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
130	927 - Franchise Requirements	LABOR	\$ 8,654	\$ 451	\$ 837	\$ -	\$ 5,085	\$ 372	\$ -	\$ -	\$ -	\$ -	
131	928 - Regulatory Commission	LABOR	\$ 22,765	\$ 1,186	\$ 2,201	\$ -	\$ 13,377	\$ 978	\$ -	\$ -	\$ -	\$ -	
132	929 - Electric - Own Supply	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
133	930 - Miscellaneous	LABOR	\$ 303,657	\$ 15,824	\$ 29,361	\$ -	\$ 178,428	\$ 13,052	\$ -	\$ -	\$ -	\$ -	
134	932 -	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
135	935 - Maintenance	LABOR	\$ 459,009	\$ 23,919	\$ 44,383	\$ -	\$ 269,712	\$ 19,729	\$ -	\$ -	\$ -	\$ -	
136	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
137	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
138	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
139	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
140	Subtotal - A&G		\$ 2,215,401	\$ 115,446	\$ 214,212	\$ -	\$ 1,301,763	\$ 95,221	\$ -	\$ -	\$ -	\$ -	

KENERGY CORP.

**Functionalization and Subfunctionalization
of Utility Expenses (Consumer Related)**

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Cost Item	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services
				Prod.	Trans.	Distribution						
	Depreciation & Amortization:											
141	403.1 - Production	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
142	403.5 - Subtransmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
143	403.6 - Distribution	DIST-2	\$ 2,784,771	\$ -	\$ -	\$ 2,784,771	\$ -	\$ -	\$ 736,487	\$ 906,957	\$ 153,996	\$ 588,645
144	403.7 - General	GP	\$ 356,372	\$ -	\$ -	\$ 356,372	\$ -	\$ -	\$ 25,174	\$ 28,788	\$ 1,936	\$ 22,725
145	407 - Amortization of Reg. Asset-AMI	AMI	\$ 388,472	\$ -	\$ -	\$ 388,472	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
146	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
147	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
149	Subtotal - Dep. & Amort.		\$ 3,529,615	\$ -	\$ -	\$ 3,529,615	\$ -	\$ -	\$ 761,661	\$ 935,745	\$ 155,932	\$ 611,369
	Property Tax:											
150	408.1 - Property Tax	PLTINS-2	\$ 524,331	\$ -	\$ -	\$ 524,331	\$ -	\$ -	\$ 120,173	\$ 147,396	\$ 24,236	\$ 96,747
	Tax - Payroll:											
151	408.2 - U.S. Unemployment	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
152	408.3 - F.I.C.A.	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
153	408.4 - State Social Security	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
154	408.5 - State Tax	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
155	408.7 - Other Tax	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
156	408.9 - PSC Assessment	CS-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
157	Income Tax - Cell Phones	LABOR	\$ 33,626	\$ -	\$ -	\$ 33,626	\$ -	\$ -	\$ 2,375	\$ 2,716	\$ 183	\$ 2,144
158	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
159	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
160	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161	Subtotal - Payroll Tax		\$ 33,626	\$ -	\$ -	\$ 33,626	\$ -	\$ -	\$ 2,375	\$ 2,716	\$ 183	\$ 2,144
	Debt Service:											
162	427 - Interest (Long Term)	NUP-2	\$ 1,232,956	\$ -	\$ -	\$ 1,232,956	\$ -	\$ -	\$ 281,393	\$ 345,428	\$ 61,982	\$ 223,552
163	427.3 - Construction Loan	NUP-2	\$ 223,081	\$ -	\$ -	\$ 223,081	\$ -	\$ -	\$ 50,913	\$ 62,499	\$ 11,214	\$ 40,448
164	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
165	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
166	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
167	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
168	Subtotal - Debt Service		\$ 1,456,037	\$ -	\$ -	\$ 1,456,037	\$ -	\$ -	\$ 332,306	\$ 407,927	\$ 73,196	\$ 264,000
	Other Expenses											
169	426 - Realized Gain/(Loss)	NUP-2	\$ (13,409)	\$ -	\$ -	\$ (13,409)	\$ -	\$ -	\$ (3,060)	\$ (3,757)	\$ (674)	\$ (2,431)
170	431 - Interest on Customer Deposits	NUP-2	\$ 12,238	\$ -	\$ -	\$ 12,238	\$ -	\$ -	\$ 2,793	\$ 3,429	\$ 615	\$ 2,219
171	426.01 Donations	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
172	426. Other	NUP-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173	431 - Interest - Short Term	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
174	431 - Interest - Direct Serves	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
175	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
177	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
178	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
179	Subtotal - Other Expenses		\$ (1,170)	\$ -	\$ -	\$ (1,170)	\$ -	\$ -	\$ (267)	\$ (328)	\$ (59)	\$ (212)
180	Power Production (Incl. Fuel)	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
181	Transmission O&M	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
182	Subtransmission O&M	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
183	Distribution O&M	Summary	\$ 3,501,221	\$ -	\$ -	\$ 3,501,221	\$ -	\$ -	\$ 819,185	\$ 939,277	\$ 43,477	\$ 757,932
184	Customer Accounts	Summary	\$ 4,042,220	\$ -	\$ -	\$ 4,042,220	\$ -	\$ -	\$ 23,401	\$ 28,818	\$ 4,893	\$ 18,704
185	Customer Service	Summary	\$ 277,354	\$ -	\$ -	\$ 277,354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
186	Sales	Summary	\$ 1,876	\$ -	\$ -	\$ 1,876	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
187	Administrative & General	Summary	\$ 2,215,401	\$ -	\$ -	\$ 2,215,401	\$ -	\$ -	\$ 156,495	\$ 178,961	\$ 12,035	\$ 141,269
188	Depreciation & Amortization	Summary	\$ 3,529,615	\$ -	\$ -	\$ 3,529,615	\$ -	\$ -	\$ 761,661	\$ 935,745	\$ 155,932	\$ 611,369
189	Property Tax	Summary	\$ 524,331	\$ -	\$ -	\$ 524,331	\$ -	\$ -	\$ 120,173	\$ 147,396	\$ 24,236	\$ 96,747
190	Tax - Other	Summary	\$ 33,626	\$ -	\$ -	\$ 33,626	\$ -	\$ -	\$ 2,375	\$ 2,716	\$ 183	\$ 2,144
191	Debt Service	Summary	\$ 1,456,037	\$ -	\$ -	\$ 1,456,037	\$ -	\$ -	\$ 332,306	\$ 407,927	\$ 73,196	\$ 264,000
192	Other Expenses	Summary	\$ (1,170)	\$ -	\$ -	\$ (1,170)	\$ -	\$ -	\$ (267)	\$ (328)	\$ (59)	\$ (212)
193	Total Expenses		\$ 15,580,511	\$ -	\$ -	\$ 15,580,511	\$ -	\$ -	\$ 2,215,329	\$ 2,640,511	\$ 313,894	\$ 1,891,952

KENERGY CORP.

**Functionalization and Subfunctionalization
of Utility Expenses (Consumer Related)**

A	B	C	N O P					Q	R	S	T	U	V
Line No.	Cost Item	Basis	Subfunctionalization - Distribution										
			Balance	3-Phase Meters	1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights	
	Depreciation & Amortization:												
141	403.1 - Production	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
142	403.5 - Subtransmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
143	403.6 - Distribution	DIST-2	\$ 2,784,771	\$ 139,620	\$ 259,067	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
144	403.7 - General	GP	\$ 356,372	\$ 18,571	\$ 34,458	\$ -	\$ 209,403	\$ 15,317	\$ -	\$ -	\$ -	\$ -	
145	407 - Amortization of Reg. Asset-AMI	AMI	\$ 388,472	\$ 36,892	\$ 351,580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
146	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
147	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
148	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
149	Subtotal - Dep. & Amort.		\$ 3,529,615	\$ 195,083	\$ 645,105	\$ -	\$ 209,403	\$ 15,317	\$ -	\$ -	\$ -	\$ -	
	Property Tax:												
150	408.1 - Property Tax	PLTINS-2	\$ 524,331	\$ 26,477	\$ 49,128	\$ -	\$ 56,073	\$ 4,102	\$ -	\$ -	\$ -	\$ -	
	Tax - Payroll:												
151	408.2 - U.S. Unemployment	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
152	408.3 - F.I.C.A.	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
153	408.4 - State Social Security	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
154	408.5 - State Tax	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
155	408.7 - Other Tax	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
156	408.9 - PSC Assessment	CS-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
157	Income Tax - Cell Phones	LABOR	\$ 33,626	\$ 1,752	\$ 3,251	\$ -	\$ 19,758	\$ 1,445	\$ -	\$ -	\$ -	\$ -	
158	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
159	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
160	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
161	Subtotal - Payroll Tax		\$ 33,626	\$ 1,752	\$ 3,251	\$ -	\$ 19,758	\$ 1,445	\$ -	\$ -	\$ -	\$ -	
	Debt Service:												
162	427 - Interest (Long Term)	NUP-2	\$ 1,232,956	\$ 73,248	\$ 135,912	\$ -	\$ 103,844	\$ 7,596	\$ -	\$ -	\$ -	\$ -	
163	427.3 - Construction Loan	NUP-2	\$ 223,081	\$ 13,253	\$ 24,591	\$ -	\$ 18,789	\$ 1,374	\$ -	\$ -	\$ -	\$ -	
164	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
165	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
166	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
167	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
168	Subtotal - Debt Service		\$ 1,456,037	\$ 86,501	\$ 160,503	\$ -	\$ 122,633	\$ 8,970	\$ -	\$ -	\$ -	\$ -	
	Other Expenses												
169	426 - Realized Gain/(Loss)	NUP-2	\$ (13,409)	\$ (797)	\$ (1,478)	\$ -	\$ (1,129)	\$ (83)	\$ -	\$ -	\$ -	\$ -	
170	431 - Interest on Customer Deposits	NUP-2	\$ 12,238	\$ 727	\$ 1,349	\$ -	\$ 1,031	\$ 75	\$ -	\$ -	\$ -	\$ -	
171	426.01 Donations	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
172	426. Other	NUP-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
173	431 - Interest - Short Term	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
174	431 - Interest - Direct Serves	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
175	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
176	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
177	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
178	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
179	Subtotal - Other Expenses		\$ (1,170)	\$ (70)	\$ (129)	\$ -	\$ (99)	\$ (7)	\$ -	\$ -	\$ -	\$ -	
180	Power Production (Incl. Fuel)	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
181	Transmission O&M	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
182	Subtransmission O&M	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
183	Distribution O&M	Summary	\$ 3,501,221	\$ 329,661	\$ 611,689	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
184	Customer Accounts	Summary	\$ 4,042,220	\$ 4,436	\$ 8,232	\$ -	\$ 3,953,737	\$ -	\$ -	\$ -	\$ -	\$ -	
185	Customer Service	Summary	\$ 277,354	\$ -	\$ -	\$ -	\$ -	\$ 277,354	\$ -	\$ -	\$ -	\$ -	
186	Sales	Summary	\$ 1,876	\$ -	\$ -	\$ -	\$ -	\$ 1,876	\$ -	\$ -	\$ -	\$ -	
187	Administrative & General	Summary	\$ 2,215,401	\$ 115,446	\$ 214,212	\$ -	\$ 1,301,763	\$ 95,221	\$ -	\$ -	\$ -	\$ -	
188	Depreciation & Amortization	Summary	\$ 3,529,615	\$ 195,083	\$ 645,105	\$ -	\$ 209,403	\$ 15,317	\$ -	\$ -	\$ -	\$ -	
189	Property Tax	Summary	\$ 524,331	\$ 26,477	\$ 49,128	\$ -	\$ 56,073	\$ 4,102	\$ -	\$ -	\$ -	\$ -	
190	Tax - Other	Summary	\$ 33,626	\$ 1,752	\$ 3,251	\$ -	\$ 19,758	\$ 1,445	\$ -	\$ -	\$ -	\$ -	
191	Debt Service	Summary	\$ 1,456,037	\$ 86,501	\$ 160,503	\$ -	\$ 122,633	\$ 8,970	\$ -	\$ -	\$ -	\$ -	
192	Other Expenses	Summary	\$ (1,170)	\$ (70)	\$ (129)	\$ -	\$ (99)	\$ (7)	\$ -	\$ -	\$ -	\$ -	
193	Total Expenses		\$ 15,580,511	\$ 759,287	\$ 1,691,991	\$ -	\$ 5,663,268	\$ 404,279	\$ -	\$ -	\$ -	\$ -	

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**Functionalization and Subfunctionalization
of Utility Expenses (Revenue Related)**

A	B	C	D	P	Q	R	S	T	U	V
Line No.	Cost Item	Basis	Distribution							
			Balance	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
	Property Tax:									
150	408.1 - Property Tax	PLTINS-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Tax - Payroll:									
151	408.2 - U.S. Unemployment	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
152	408.3 - F.I.C.A.	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
153	408.4 - State Social Security	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
154	408.5 - State Tax	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
155	408.7 - Other Tax	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
156	408.9 - PSC Assessment	CS-2	\$ 163,135	\$ -	\$ -	\$ -	\$ 163,135	\$ -	\$ -	\$ -
157	Income Tax - Cell Phones	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
158	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
159	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
160	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161	Subtotal - Payroll Tax		\$ 163,135	\$ -	\$ -	\$ -	\$ 163,135	\$ -	\$ -	\$ -
	Debt Service:									
162	427 - Interest (Long Term)	NUP-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
163	427.3 - Construction Loan	NUP-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
164	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
165	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
166	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
167	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
168	Subtotal - Debt Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Expenses									
169	426 - Realized Gain/(Loss)	NUP-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
170	431 - Interest on Customer Deposits	NUP-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
171	426.01 Donations	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
172	426. Other	NUP-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173	431 - Interest - Short Term	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
174	431 - Interest - Direct Serves	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
175	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
177	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
178	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
179	Subtotal - Other Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
180	Power Production (Incl. Fuel)	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
181	Transmission O&M	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
182	Subtransmission O&M	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
183	Distribution O&M	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
184	Customer Accounts	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
185	Customer Service	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
186	Sales	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
187	Administrative & General	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
188	Depreciation & Amortization	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
189	Property Tax	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
190	Tax - Other	Summary	\$ 163,135	\$ -	\$ -	\$ -	\$ 163,135	\$ -	\$ -	\$ -
191	Debt Service	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
192	Other Expenses	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
193	Total Expenses		\$ 163,135	\$ -	\$ -	\$ -	\$ 163,135	\$ -	\$ -	\$ -

KENERGY CORP.

**Functionalization and Subfunctionalization
of Utility Expenses (Direct Assignments)**

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Cost Item	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services
				Prod.	Trans.	Distribution						
	Subtransmission Operations:											
59	560 - Operations Supervision	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	561 - Load Dispatching	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	562 - Station Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	563 - Overhead Line Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	564 - Underground Line Exp.	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	565 - Transmission By Others	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	566 - Miscellaneous	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	567 - Rents	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	Subtotal - Subtransmission Operations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtransmission Maintenance:											
72	568 - Operations Supervision	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	569 - Structures	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	570 - Station Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75	571 - Overhead Line Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76	573 -	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	578 - Miscellaneous	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	Subtotal - Subtransmission Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83	Subtotal - Subtransmission O&M		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Distribution Operations:											
84	580 - Operations Supervision	DOL	\$ (0)	\$ -	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	581 - Load Dispatching	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	582 - Station Expense	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	583 - Overhead Line Expense	DIST-OH2	\$ (110)	\$ -	\$ -	\$ (110)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88	584 - Underground Line Exp.	DIST-UG2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89	585 - Street Lighting	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90	586 - Meter Expense	MTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	587 - Customer Installations	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	588 - Miscellaneous Operations	DOL	\$ 1,797	\$ -	\$ -	\$ 1,797	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	589 - Rents	DIST-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	Subtotal		\$ 1,687	\$ -	\$ -	\$ 1,687	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Distribution Maintenance:											
76	590 - Maintenance Supervision	DML	\$ (5)	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	591 - Structures	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	592 - Station Equipment	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79	593 - Overhead Lines	DIST-OH1	\$ 9,703	\$ -	\$ -	\$ 9,703	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80	594 - Underground Lines	DIST-UG1	\$ 1,656	\$ -	\$ -	\$ 1,656	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81	595 - Line Transformers	TRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	596 - Street Lighting	LTS	\$ 80,077	\$ -	\$ -	\$ 80,077	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83	597 - Meters	MTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	598 - Misc. Maintenance	DML	\$ 5,255	\$ -	\$ -	\$ 5,255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89	Subtotal		\$ 96,685	\$ -	\$ -	\$ 96,685	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90	Subtotal - Distribution O&M		\$ 98,372	\$ -	\$ -	\$ 98,372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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**Functionalization and Subfunctionalization
of Utility Expenses (Direct Assignments)**

A	B	C	D N O P Q R S T U V										
Line No.	Cost Item	Basis	Subfunctionalization - Distribution										
			Balance	3-Phase Meters	1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights	
Subtransmission Operations:													
59	560 - Operations Supervision	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	561 - Load Dispatching	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	562 - Station Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	563 - Overhead Line Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	564 - Underground Line Exp.	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	565 - Transmission By Others	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	566 - Miscellaneous	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	567 - Rents	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	Subtotal - Subtransmission Operations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtransmission Maintenance:													
72	568 - Operations Supervision	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	569 - Structures	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	570 - Station Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75	571 - Overhead Line Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76	573 -	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	578 - Miscellaneous	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	Subtotal - Subtransmission Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83	Subtotal - Subtransmission O&M		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Operations:													
84	580 - Operations Supervision	DOL	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ -
85	581 - Load Dispatching	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	582 - Station Expense	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	583 - Overhead Line Expense	DIST-OH2	\$ (110)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (110)	\$ -
88	584 - Underground Line Exp.	DIST-UG2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89	585 - Street Lighting	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90	586 - Meter Expense	MTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	587 - Customer Installations	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	588 - Miscellaneous Operations	DOL	\$ 1,797	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,797	\$ -
93	589 - Rents	DIST-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	Subtotal		\$ 1,687	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,687	\$ -
Distribution Maintenance:													
76	590 - Maintenance Supervision	DML	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5)	\$ -
77	591 - Structures	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	592 - Station Equipment	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79	593 - Overhead Lines	DIST-OH1	\$ 9,703	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,703	\$ -
80	594 - Underground Lines	DIST-UG1	\$ 1,656	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,656	\$ -
81	595 - Line Transformers	TRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	596 - Street Lighting	LTS	\$ 80,077	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,077	\$ -
83	597 - Meters	MTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	598 - Misc. Maintenance	DML	\$ 5,255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,255	\$ -
85	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89	Subtotal		\$ 96,685	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,685	\$ -
90	Subtotal - Distribution O&M		\$ 98,372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,372	\$ -

KENERGY CORP.

**Functionalization and Subfunctionalization
of Utility Expenses (Direct Assignments)**

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Cost Item	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services
				Prod.	Trans.	Distribution						
Customer Accounts:												
91	901 - Supervision	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	902 - Meter Reading	MTRNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	903 - Customer Records	BILL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	904 - Uncollectible Accounts	SubT&D	\$ 7,444	\$ -	\$ -	\$ 7,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	905 - Miscellaneous	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	Subtotal - Customer Accounts		\$ 7,444	\$ -	\$ -	\$ 7,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service:												
101	907 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	908 - Customer Assistance	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	909 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	910 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	Subtotal - Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales:												
110	911 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	912 - Demonstrating	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112	913 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113	914 - Key Accounts	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	915 - Costs	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	916 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Subtotal - Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121	Distribution O & M Before A & G		\$ 105,816	\$ -	\$ -	\$ 105,816	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
122	Total Non-Fuel O & M Before A & G		\$ 105,816	\$ -	\$ -	\$ 105,816	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 0	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative & General:												
123	920 - Salaries	LABOR	\$ 12,600	\$ -	\$ -	\$ 12,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	921 - Office Supplies	LABOR	\$ 1,347	\$ -	\$ -	\$ 1,347	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
125	922 -	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
126	923 - Outside Services	LABOR	\$ 743	\$ -	\$ -	\$ 743	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
127	924 - Property Insurance	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
128	925 - Injuries and Damages	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
129	926 - Pensions & Benefits	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
130	927 - Franchise Requirements	LABOR	\$ 89	\$ -	\$ -	\$ 89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
131	928 - Regulatory Commission	LABOR	\$ 235	\$ -	\$ -	\$ 235	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
132	929 - Electric - Own Supply	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
133	930 - Miscellaneous	LABOR	\$ 3,138	\$ -	\$ -	\$ 3,138	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
134	932 -	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
135	935 - Maintenance	LABOR	\$ 4,744	\$ -	\$ -	\$ 4,744	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
136	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
137	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
138	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
139	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
140	Subtotal - A&G		\$ 22,897	\$ -	\$ -	\$ 22,897	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

KENERGY CORP.

**Functionalization and Subfunctionalization
of Utility Expenses (Direct Assignments)**

A	B	C	D N O P					Q	R	S	T	U	V
			Subfunctionalization - Distribution										
Line No.	Cost Item	Basis	Balance	3-Phase Meters	1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights	
Customer Accounts:													
91	901 - Supervision	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
92	902 - Meter Reading	MTRNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
93	903 - Customer Records	BILL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
94	904 - Uncollectible Accounts	SubT&D	\$ 7,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,444	\$ -	
95	905 - Miscellaneous	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
96	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
97	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
98	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
99	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	Subtotal - Customer Accounts		\$ 7,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,444	\$ -	
Customer Service:													
101	907 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
102	908 - Customer Assistance	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
103	909 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
104	910 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
106	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
107	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
108	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
109	Subtotal - Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sales:													
110	911 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
111	912 - Demonstrating	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
112	913 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
113	914 - Key Accounts	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
114	915 - Costs	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
115	916 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
116	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
117	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
118	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
119	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
120	Subtotal - Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
121	Distribution O & M Before A & G		\$ 105,816	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,816	\$ -	
122	Total Non-Fuel O & M Before A & G		\$ 105,816	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,816	\$ -	
			\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	
Administrative & General:													
123	920 - Salaries	LABOR	\$ 12,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,600	\$ -	
124	921 - Office Supplies	LABOR	\$ 1,347	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,347	\$ -	
125	922 -	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
126	923 - Outside Services	LABOR	\$ 743	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 743	\$ -	
127	924 - Property Insurance	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
128	925 - Injuries and Damages	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
129	926 - Pensions & Benefits	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
130	927 - Franchise Requirements	LABOR	\$ 89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89	\$ -	
131	928 - Regulatory Commission	LABOR	\$ 235	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235	\$ -	
132	929 - Electric - Own Supply	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
133	930 - Miscellaneous	LABOR	\$ 3,138	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,138	\$ -	
134	932 -	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
135	935 - Maintenance	LABOR	\$ 4,744	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,744	\$ -	
136	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
137	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
138	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
139	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
140	Subtotal - A&G		\$ 22,897	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,897	\$ -	

KENERGY CORP.

**Functionalization and Subfunctionalization
of Utility Expenses (Direct Assignments)**

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Cost Item	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services
				Prod.	Trans.	Distribution						
	Depreciation & Amortization:											
141	403.1 - Production	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
142	403.5 - Subtransmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
143	403.6 - Distribution	DIST-2	\$ 234,265	\$ -	\$ -	\$ 234,265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
144	403.7 - General	GP	\$ 3,683	\$ -	\$ -	\$ 3,683	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
145	407 - Amortization of Reg. Asset-AMI	AMI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
146	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
147	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
149	Subtotal - Dep. & Amort.		\$ 237,948	\$ -	\$ -	\$ 237,948	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Property Tax:											
150	408.1 - Property Tax	PLTINS-2	\$ 37,067	\$ -	\$ -	\$ 37,067	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Tax - Payroll:											
151	408.2 - U.S. Unemployment	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
152	408.3 - F.I.C.A.	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
153	408.4 - State Social Security	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
154	408.5 - State Tax	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
155	408.7 - Other Tax	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
156	408.9 - PSC Assessment	CS-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
157	Income Tax - Cell Phones	LABOR	\$ 348	\$ -	\$ -	\$ 348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
158	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
159	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
160	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161	Subtotal - Payroll Tax		\$ 348	\$ -	\$ -	\$ 348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Debt Service:											
162	427 - Interest (Long Term)	NUP-2	\$ 100,634	\$ -	\$ -	\$ 100,634	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
163	427.3 - Construction Loan	NUP-2	\$ 18,208	\$ -	\$ -	\$ 18,208	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
164	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
165	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
166	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
167	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
168	Subtotal - Debt Service		\$ 118,842	\$ -	\$ -	\$ 118,842	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Expenses											
169	426 - Realized Gain/(Loss)	NUP-2	\$ (1,094)	\$ -	\$ -	\$ (1,094)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
170	431 - Interest on Customer Deposits	NUP-2	\$ 999	\$ -	\$ -	\$ 999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
171	426.01 Donations	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
172	426. Other	NUP-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173	431 - Interest - Short Term	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
174	431 - Interest - Direct Serves	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
175	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
177	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
178	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
179	Subtotal - Other Expenses		\$ (96)	\$ -	\$ -	\$ (96)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
180	Power Production (Incl. Fuel)	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
181	Transmission O&M	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
182	Subtransmission O&M	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
183	Distribution O&M	Summary	\$ 98,372	\$ -	\$ -	\$ 98,372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
184	Customer Accounts	Summary	\$ 7,444	\$ -	\$ -	\$ 7,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
185	Customer Service	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
186	Sales	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
187	Administrative & General	Summary	\$ 22,897	\$ -	\$ -	\$ 22,897	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
188	Depreciation & Amortization	Summary	\$ 237,948	\$ -	\$ -	\$ 237,948	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
189	Property Tax	Summary	\$ 37,067	\$ -	\$ -	\$ 37,067	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
190	Tax - Other	Summary	\$ 348	\$ -	\$ -	\$ 348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
191	Debt Service	Summary	\$ 118,842	\$ -	\$ -	\$ 118,842	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
192	Other Expenses	Summary	\$ (96)	\$ -	\$ -	\$ (96)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
193	Total Expenses		\$ 522,822	\$ -	\$ -	\$ 522,822	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

KENERGY CORP.

**Functionalization and Subfunctionalization
of Utility Expenses (Direct Assignments)**

A	B	C	D	N	O	P	Q	R	S	T	U	V
			Subfunctionalization - Distribution									
Line No.	Cost Item	Basis	Balance	3-Phase Meters	1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
Depreciation & Amortization:												
141	403.1 - Production	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
142	403.5 - Subtransmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
143	403.6 - Distribution	DIST-2	\$ 234,265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 234,265	\$ -
144	403.7 - General	GP	\$ 3,683	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,683	\$ -
145	407 - Amortization of Reg. Asset-AMI	AMI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
146	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
147	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
149	Subtotal - Dep. & Amort.		\$ 237,948	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 237,948	\$ -
Property Tax:												
150	408.1 - Property Tax	PLTINS-2	\$ 37,067	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,067	\$ -
Tax - Payroll:												
151	408.2 - U.S. Unemployment	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
152	408.3 - F.I.C.A.	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
153	408.4 - State Social Security	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
154	408.5 - State Tax	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
155	408.7 - Other Tax	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
156	408.9 - PSC Assessment	CS-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
157	Income Tax - Cell Phones	LABOR	\$ 348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 348	\$ -
158	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
159	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
160	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161	Subtotal - Payroll Tax		\$ 348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 348	\$ -
Debt Service:												
162	427 - Interest (Long Term)	NUP-2	\$ 100,634	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,634	\$ -
163	427.3 - Construction Loan	NUP-2	\$ 18,208	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,208	\$ -
164	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
165	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
166	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
167	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
168	Subtotal - Debt Service		\$ 118,842	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,842	\$ -
Other Expenses												
169	426 - Realized Gain/(Loss)	NUP-2	\$ (1,094)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,094)	\$ -
170	431 - Interest on Customer Deposits	NUP-2	\$ 999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 999	\$ -
171	426.01 Donations	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
172	426. Other	NUP-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173	431 - Interest - Short Term	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
174	431 - Interest - Direct Serves	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
175	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
177	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
178	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
179	Subtotal - Other Expenses		\$ (96)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (96)	\$ -
180	Power Production (Incl. Fuel)	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
181	Transmission O&M	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
182	Subtransmission O&M	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
183	Distribution O&M	Summary	\$ 98,372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,372	\$ -
184	Customer Accounts	Summary	\$ 7,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,444	\$ -
185	Customer Service	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
186	Sales	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
187	Administrative & General	Summary	\$ 22,897	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,897	\$ -
188	Depreciation & Amortization	Summary	\$ 237,948	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 237,948	\$ -
189	Property Tax	Summary	\$ 37,067	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,067	\$ -
190	Tax - Other	Summary	\$ 348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 348	\$ -
191	Debt Service	Summary	\$ 118,842	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,842	\$ -
192	Other Expenses	Summary	\$ (96)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (96)	\$ -
193	Total Expenses		\$ 522,822	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 522,822	\$ -

KENERGY CORP.

Classification Ratios (Demand Related)

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Plant Account	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services
				Prod.	Trans.	Distribution						
	Ratios											
1	Production Plant	PROD		-	-		-	-	-	-	-	-
2	Transmission Plant	TRANS		-	1.000000		-	-	-	-	-	-
3	Subtransmission	SUBTRANS					1.000000	1.000000	-	-	-	-
4	Distribution Plant	DIST		-	-		-	1.000000	0.734796	0.749150	0.897500	0.547788
5	Dist. Plant - W/O Direct Assig.	DIST-2		-	-		-	1.000000	0.734796	0.749150	0.897500	0.547788
6	Metering	MTRNG		-	-		-	-	-	-	-	-
7	Substation	SUB		-	-		-	1.000000	-	-	-	-
8	364	364		-	-		-	-	0.650500	0.650500	0.650500	0.650500
9	365	365		-	-		-	-	0.844600	0.844600	0.844600	0.844600
10	366	366		-	-		-	-	0.844600	0.844600	0.844600	0.844600
11	367	367		-	-		-	-	0.844600	0.844600	0.844600	0.844600
12	Line Transformers (368)	TRS		-	-		-	-	-	-	0.897500	-
13	Services (369)	369		-	-		-	-	-	-	-	0.526300
14	Meters (370)	MTR		-	-		-	-	-	-	-	-
15	AMI	AMI		-	-		-	-	-	-	-	-
16				-	-		-	-	-	-	-	-
17				-	-		-	-	-	-	-	-
18				-	-		-	-	-	-	-	-
19	364,365 & 369	DIST-OH1		-	-		-	-	0.730248	0.730248	-	0.544491
20	366,367 & 369	DIST-UG1		-	-		-	-	0.844600	0.844600	-	0.530136
21	364,365,368 & 369	DIST-OH2		-	-		-	-	0.730248	0.730248	0.897500	0.544491
22	366,367,368 & 369	DIST-UG2		-	-		-	-	0.844600	0.844600	0.897500	0.530136
23	Security Lights	LTS		-	-		-	-	-	-	-	-
24	Subtrans & Distr.	SubT&D		-	-		-	1.000000	0.734796	0.749150	0.897500	0.547788
25	Plant In Service	PLTINS		1.000000	-		-	1.000000	0.734575	0.748345	0.897500	0.547496
26	Net Utility Plant	NUP		-	-		-	1.000000	0.734621	0.748514	0.897500	0.547554
27	Labor - Total O&M	LABOR		-	-		-	1.000000	0.730795	0.732817	0.897500	0.543103
28	Net Utility Plant w/o Direct	NUP-2		-	-		-	1.000000	0.734621	0.748514	0.897500	0.547554
29	General Plant	GP		-	-		-	1.000000	0.730795	0.732817	0.897500	0.543103
30	Plant in Service - w/o Direct	PLTINS-2		-	-		-	1.000000	0.734575	0.748345	0.897500	0.547497
31	Dist. Operations Labor	DOL		-	-		-	1.000000	0.730248	0.730248	0.897500	0.544491
32	Purchased Power Energy	PPE		-	-		-	-	-	-	-	-
33	Purchased Power Demand	PPD		1.000000	-		-	-	-	-	-	-
34	Billing	BILL		-	-		-	-	-	-	-	-
35	Overhead/URD Line Exp.	OH/URD		-	-		-	-	0.903000	-	-	0.903000
36	Customer Accounts - Labor	CAL		-	-		-	-	-	-	-	-
37	Consumer Services - 1	CS-1		-	-		-	-	-	-	-	-
38	Dist. Maintenance Labor	DML		-	-		-	1.000000	0.731030	0.733893	0.897500	0.542583
39	PSC Assessment	CS-2		-	-		-	-	-	-	-	-
40	Consumer Services -3	CS-3		-	-		-	-	-	-	-	-
41	Consumer Deposits	CD		0.385621	-		-	1.000000	0.733012	0.742353	0.897500	0.545339
42	Allowance for Working Capital	WORK CAP		-	-		-	1.000000	0.731005	0.733780	0.897500	0.542939
43	Uncollectible Accounts	UNCOLL		0.385621	-		-	1.000000	0.732992	0.742276	0.897500	0.545314
44	Accumulated Depreciation	Accum Depr.		-	-		-	1.000000	0.734796	0.749150	0.897500	0.547788

KENERGY CORP.

Classification Ratios (Consumer Related)

A	B	C	D	E			F	G	H	I	J	K	L	M
Line No.	Plant Account	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services		
				Prod.	Trans.	Distribution								
	Ratios													
1	Production Plant	PROD		-	-		-	-	-	-	-	-	-	
2	Transmission Plant	TRANS		-	-		-	-	-	-	-	-	-	
3	Subtransmission	SUBTRANS												
4	Distribution Plant	DIST		-	-		-	-	0.265204	0.250850	0.102500	0.452212		
	Dist. Plant - W/O Direct Assig.	DIST-2		-	-		-	-	0.265204	0.250850	0.102500	0.452212		
5	Metering	MTRNG					-	-	-	-	-	-	-	
6	Substation	SUB					-	-	-	-	-	-	-	
7	364	364					-	-	0.349500	0.349500	0.349500	0.349500		
8	365	365					-	-	0.155400	0.155400	0.155400	0.155400		
9	366	366					-	-	0.155400	0.155400	0.155400	0.155400		
10	367	367					-	-	0.155400	0.155400	0.155400	0.155400		
11	Line Transformers (368)	TRS					-	-	-	-	0.102500	-	-	
12	Services (369)	369					-	-	-	-	-	-	0.473700	
13	Meters (370)	MTR					-	-	-	-	-	-	-	
14	AMI	AMI					-	-	-	-	-	-	-	
15				-	-		-	-	-	-	-	-	-	
16				-	-		-	-	-	-	-	-	-	
17				-	-		-	-	-	-	-	-	-	
18	364,365 & 369	DIST-OH1					-	-	0.269752	0.269752	-	-	0.455509	
19	366,367 & 369	DIST-UG1					-	-	0.155400	0.155400	-	-	0.469864	
20	364,365,368 & 369	DIST-OH2					-	-	0.269752	0.269752	0.102500	-	0.455509	
21	366,367,368 & 369	DIST-UG2					-	-	0.155400	0.155400	0.102500	-	0.469864	
22	Security Lights	LTS					-	-	-	-	-	-	-	
23	Subtrans & Distr.	SubT&D					-	-	0.265204	0.250850	0.102500	-	0.452212	
24	Plant In Service	PLTINS		-	-		-	-	0.265425	0.251655	0.102500	-	0.452504	
25	Net Utility Plant	NUP		-	-		-	-	0.265379	0.251486	0.102500	-	0.452446	
26	Labor - Total O&M	LABOR		-	-		-	-	0.269205	0.267183	0.102500	-	0.456897	
27	Net Utility Plant w/o Direct	NUP-2		-	-		-	-	0.265379	0.251486	0.102500	-	0.452446	
28	General Plant	GP		-	-		-	-	0.269205	0.267183	0.102500	-	0.456897	
29	Plant in Service - w/o Direct	PLTINS-2		-	-		-	-	0.265425	0.251655	0.102500	-	0.452503	
30	Dist. Operations Labor	DOL		-	-		-	-	0.269752	0.269752	0.102500	-	0.455509	
31	Purchased Power Energy	PPE					-	-	-	-	-	-	-	
32	Purchased Power Demand	PPD					-	-	-	-	-	-	-	
33	Billing	BILL					-	-	-	-	-	-	-	
34	Overhead/URD Line Exp.	OH/URD		-	-		-	-	0.097000	-	-	-	0.097000	
35	Customer Accounts - Labor	CAL					-	-	-	-	-	-	-	
36	Consumer Services - 1	CS-1					1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	
37	Dist. Maintenance Labor	DML					-	-	0.268970	0.266107	0.102500	-	0.457417	
38	PSC Assessment	CS-2					-	-	-	-	-	-	-	
39	Consumer Services -3	CS-3					1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	
40	Consumer Deposits	CD		-	-		-	-	0.266988	0.257647	0.102500	-	0.454661	
41	Allowance for Working Capital	WORK CAP		-	-		-	-	0.268995	0.266220	0.102500	-	0.457061	
42	Uncollectible Accounts	UNCOLL		-	-		-	-	0.267008	0.257724	0.102500	-	0.454686	
43	Accumulated Depreciation	Accum Depr.		-	-	-	-	-	0.265204	0.250850	0.102500	-	0.452212	

KENERGY CORP.

Classification Ratios (Consumer Related)

A	B	C	D	N O P				Q	R	S	T	U	V
Line No.	Plant Account	Basis	Balance	Subfunctionalization - Distribution									
				3-Phase Meters	1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights	
	Ratios												
1	Production Plant	PROD		-	-	-	-	-	-	-	-	-	
2	Transmission Plant	TRANS		-	-	-	-	-	-	-	-	-	
3	Subtransmission	SUBTRANS		-	-	-	-	-	-	-	-	-	
4	Distribution Plant	DIST		1.000000	1.000000	-	-	-	-	-	-	-	
	Dist. Plant - W/O Direct Assig.	DIST-2		1.000000	1.000000	-	-	-	-	-	-	-	
5	Metering	MTRNG		-	-	1.000000	-	-	-	-	-	-	
6	Substation	SUB		-	-	-	-	-	-	-	-	-	
7	364	364		-	-	-	-	-	-	-	-	-	
8	365	365		-	-	-	-	-	-	-	-	-	
9	366	366		-	-	-	-	-	-	-	-	-	
10	367	367		-	-	-	-	-	-	-	-	-	
11	Line Transformers (368)	TRS		-	-	-	-	-	-	-	-	-	
12	Services (369)	369		-	-	-	-	-	-	-	-	-	
13	Meters (370)	MTR		1.000000	1.000000	-	-	-	-	-	-	-	
14	AMI	AMI		1.000000	1.000000	-	-	-	-	-	-	-	
15				-	-	-	-	-	-	-	-	-	
16				-	-	-	-	-	-	-	-	-	
17				-	-	-	-	-	-	-	-	-	
18	364,365 & 369	DIST-OH1		-	-	-	-	-	-	-	-	-	
19	366,367 & 369	DIST-UG1		-	-	-	-	-	-	-	-	-	
20	364,365,368 & 369	DIST-OH2		-	-	-	-	-	-	-	-	-	
21	366,367,368 & 369	DIST-UG2		-	-	-	-	-	-	-	-	-	
22	Security Lights	LTS		-	-	-	-	-	-	-	-	-	
23	Subtrans & Distr.	SubT&D		1.000000	1.000000	-	-	-	-	-	-	-	
24	Plant In Service	PLTINS		1.000000	1.000000	-	1.000000	1.000000	-	-	-	-	
25	Net Utility Plant	NUP		1.000000	1.000000	-	1.000000	1.000000	-	-	-	-	
26	Labor - Total O&M	LABOR		1.000000	1.000000	-	1.000000	1.000000	-	-	-	-	
27	Net Utility Plant w/o Direct	NUP-2		1.000000	1.000000	-	1.000000	1.000000	-	-	-	-	
28	General Plant	GP		1.000000	1.000000	-	1.000000	1.000000	-	-	-	-	
29	Plant in Service - w/o Direct	PLTINS-2		1.000000	1.000000	-	1.000000	1.000000	-	-	-	-	
30	Dist. Operations Labor	DOL		1.000000	1.000000	-	-	-	-	-	-	-	
31	Purchased Power Energy	PPE		-	-	-	-	-	-	-	-	-	
32	Purchased Power Demand	PPD		-	-	-	-	-	-	-	-	-	
33	Billing	BILL		-	-	-	1.000000	-	-	-	-	-	
34	Overhead/URD Line Exp.	OH/URD		-	-	-	-	-	-	-	-	-	
35	Customer Accounts - Labor	CAL		-	-	-	1.000000	-	-	-	-	-	
36	Consumer Services - 1	CS-1		1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	
37	Dist. Maintenance Labor	DML		1.000000	1.000000	-	-	-	-	-	-	-	
38	PSC Assessment	CS-2		-	-	-	-	-	-	-	-	-	
39	Consumer Services -3	CS-3		1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	
40	Consumer Deposits	CD		1.000000	1.000000	-	1.000000	1.000000	-	-	-	-	
41	Allowance for Working Capital	WORK CAP		1.000000	1.000000	-	1.000000	1.000000	-	-	-	-	
42	Uncollectible Accounts	UNCOLL		1.000000	1.000000	-	1.000000	1.000000	-	-	-	-	
43	Accumulated Depreciation	Accum Depr.		1.000000	1.000000	-	-	-	-	-	-	-	

KENERGY CORP.

Classification Ratios (Direct Assignments)

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Plant Account	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services
				Prod.	Trans.	Distribution						
	Ratios											
1	Production Plant	PROD		1.000000	-		-	-	-	-	-	-
2	Transmission Plant	TRANS		-	-		-	-	-	-	-	-
3	Subtransmission	SUBTRANS					-	-	-	-	-	-
4	Distribution Plant	DIST		-	-		-	-	-	-	-	-
	Dist. Plant - W/O Direct Assig.	DIST-2		-	-		-	-	-	-	-	-
5	Metering	MTRNG					-	-	-	-	-	-
6	Substation	SUB					-	-	-	-	-	-
7	364	364					-	-	-	-	-	-
8	365	365					-	-	-	-	-	-
9	366	366					-	-	-	-	-	-
10	367	367					-	-	-	-	-	-
11	Line Transformers (368)	TRS					-	-	-	-	-	-
12	Services (369)	369					-	-	-	-	-	-
13	Meters (370)	MTR					-	-	-	-	-	-
14	AMI	AMI		1.000000	1.000000		-	-	-	-	-	-
15				1.000000	1.000000		1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
16				1.000000	1.000000		1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
17				1.000000	1.000000		1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
18	364,365 & 369	DIST-OH1					-	-	-	-	-	-
19	366,367 & 369	DIST-UG1					-	-	-	-	-	-
20	364,365,368 & 369	DIST-OH2					-	-	-	-	-	-
21	366,367,368 & 369	DIST-UG2					-	-	-	-	-	-
22	Security Lights	LTS					-	-	-	-	-	-
23	Subtrans & Distr.	SubT&D					-	-	-	-	-	-
24	Plant In Service	PLTINS		-			-	-	-	-	-	-
25	Net Utility Plant	NUP		-			-	-	-	-	-	-
26	Labor - Total O&M	LABOR		-	-		-	-	-	-	-	-
27	Net Utility Plant w/o Direct	NUP-2		-	-		-	-	-	-	-	-
28	General Plant	GP		-			-	-	-	-	-	-
29	Plant in Service - w/o Direct	PLTINS-2		-	-		-	-	-	-	-	-
30	Dist. Operations Labor	DOL					-	-	-	-	-	-
31	Purchased Power Energy	PPE					-	-	-	-	-	-
32	Purchased Power Demand	PPD					-	-	-	-	-	-
33	Billing	BILL					-	-	-	-	-	-
34	Overhead/URD Line Exp.	OH/URD		1.000000	-		-	-	-	-	-	-
35	Customer Accounts - Labor	CAL					-	-	-	-	-	-
36	Consumer Services - 1	CS-1					-	-	-	-	-	-
37	Dist. Maintenance Labor	DML					-	-	-	-	-	-
38	PSC Assessment	CS-2		1.000000			-	-	-	-	-	-
39	Consumer Services -3	CS-3		1.000000	-		-	-	-	-	-	-
40	Consumer Deposits	CD		-	-		-	-	-	-	-	-
41	Allowance for Working Capital	WORK CAP		-	-		-	-	-	-	-	-
42	Uncollectible Accounts	UNCOLL		-	-		-	-	-	-	-	-
43	Accumulated Depreciation	Accum Depr.		1.000000			-	-	-	-	-	-

KENERGY CORP.

Classification Ratios (Direct Assignments)

A	B	C	D	N	O	P	Q	R	S	T	U	V
Line No.	Plant Account	Basis	Balance	Subfunctionalization - Distribution								
				3-Phase Meters	1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
	Ratios											
1	Production Plant	PROD		-	-	-	-	-	-	-	-	-
2	Transmission Plant	TRANS		-	-	-	-	-	-	-	-	-
3	Subtransmission	SUBTRANS		-	-	-	-	-	-	-	-	-
4	Distribution Plant	DIST		-	-	-	-	-	-	-	1.000000	-
	Dist. Plant - W/O Direct Assig.	DIST-2		-	-	-	-	-	-	-	1.000000	-
5	Metering	MTRNG		-	-	-	-	-	-	-	-	-
6	Substation	SUB		-	-	-	-	-	-	-	-	-
7	364	364		-	-	-	-	-	-	-	-	-
8	365	365		-	-	-	-	-	-	-	-	-
9	366	366		-	-	-	-	-	-	-	-	-
10	367	367		-	-	-	-	-	-	-	-	-
11	Line Transformers (368)	TRS		-	-	-	-	-	-	-	-	-
12	Services (369)	369		-	-	-	-	-	-	-	1.000000	-
13	Meters (370)	MTR		-	-	-	-	-	-	-	-	-
14	AMI	AMI		-	-	-	-	-	-	-	-	-
15				1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
16				1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
17				1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
18	364,365 & 369	DIST-OH1		-	-	-	-	-	-	-	1.000000	-
19	366,367 & 369	DIST-UG1		-	-	-	-	-	-	-	1.000000	-
20	364,365,368 & 369	DIST-OH2		-	-	-	-	-	-	-	1.000000	-
21	366,367,368 & 369	DIST-UG2		-	-	-	-	-	-	-	1.000000	-
22	Security Lights	LTS		-	-	-	-	-	-	-	1.000000	-
23	Subtrans & Distr.	SubT&D		-	-	-	-	-	-	-	1.000000	-
24	Plant In Service	PLTINS		-	-	-	-	-	-	-	1.000000	-
25	Net Utility Plant	NUP		-	-	-	-	-	-	-	1.000000	-
26	Labor - Total O&M	LABOR		-	-	-	-	-	-	-	1.000000	-
27	Net Utility Plant w/o Direct	NUP-2		-	-	-	-	-	-	-	1.000000	-
28	General Plant	GP		-	-	-	-	-	-	-	1.000000	-
29	Plant in Service - w/o Direct	PLTINS-2		-	-	-	-	-	-	-	1.000000	-
30	Dist. Operations Labor	DOL		-	-	-	-	-	-	-	1.000000	-
31	Purchased Power Energy	PPE		-	-	-	-	-	-	-	-	-
32	Purchased Power Demand	PPD		-	-	-	-	-	-	-	-	-
33	Billing	BILL		-	-	-	-	-	-	-	-	-
34	Overhead/URD Line Exp.	OH/URD		-	-	-	-	-	-	-	-	-
35	Customer Accounts - Labor	CAL		-	-	-	-	-	-	-	-	-
36	Consumer Services - 1	CS-1		-	-	-	-	-	-	-	-	-
37	Dist. Maintenance Labor	DML		-	-	-	-	-	-	-	1.000000	-
38	PSC Assessment	CS-2		-	-	-	-	-	-	-	-	-
39	Consumer Services -3	CS-3		-	-	-	-	-	-	-	-	-
40	Consumer Deposits	CD		-	-	-	-	-	-	-	1.000000	-
41	Allowance for Working Capital	WORK CAP		-	-	-	-	-	-	-	1.000000	-
42	Uncollectible Accounts	UNCOLL		-	-	-	-	-	-	-	1.000000	-
43	Accumulated Depreciation	Accum Depr.		-	-	-	-	-	-	-	1.000000	-

KENERGY CORP.

Summary of Allocation Factors

Line No.		Allocation Factor	TOTAL SYSTEM	Lighting Schedule	Residential Single Phase	Non -Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
1	Energy -	1	1.00000	0.01122	0.62645	0.10547	0.17522	0.04638	0.03526
2	WDA	2	-	-	-	-	-	-	-
3	Production -	3	1.00000	0.00570	0.64085	0.10288	0.17093	0.04524	0.03440
4	User Defined	4	-	-	-	-	-	-	-
5	User Defined	5	-	-	-	-	-	-	-
6	User Defined	6	-	-	-	-	-	-	-
7	SubTransmission & Substation All	7	1.00000	0.00569	0.61184	0.11133	0.18497	0.04895	0.03722
8	Substation W/O Direct	8	1.00000	0.00569	0.61184	0.11133	0.18497	0.04895	0.03722
9	Demand - Primary MP	9	1.00000	0.01201	0.67051	0.09853	0.16559	0.02997	0.02339
10	Demand - Primary SP	10	1.00000	0.01541	0.85998	0.12461	-	-	-
11	Consumers - Primary MP	11	1.00000	-	0.79399	0.16621	0.03931	0.00028	0.00021
12	Consumers - Primary SP	12	1.00000	-	0.82690	0.17310	-	-	-
13	Meters - Three Phase	13	-	-	-	-	0.98769	0.00704	0.00528
14	Demand - Secondary	14	1.00000	0.01237	0.69035	0.10003	0.16833	0.02892	-
15	Consumers - Secondary	15	1.00000	-	0.80478	0.16847	0.02656	0.00019	-
16	Consumer - Transformers	16	1.00000	-	0.77874	0.16302	0.05783	0.00041	-
17	Meters - Single Phase	17	1.00000	-	0.82690	0.17310	-	-	-
18	Metering	18	1.00000	-	0.60224	0.12607	0.26834	0.00191	0.00143
19	Billing	19	1.00000	-	0.79399	0.16621	0.03931	0.00028	0.00021
20	Consumer Services 1	20	1.00000	-	0.81011	0.16959	0.02005	0.00014	0.00011
21	User Defined	21	-	-	-	-	-	-	-
22	User Defined	22	-	-	-	-	-	-	-
23	Security Lights Only	23	1.00000	1.00000	-	-	-	-	-
24	Fuel	24	1.00000	0.01121	0.62597	0.10539	0.17509	0.04634	0.03600
25	Environmental Surcharge	25	1.00000	0.01121	0.62597	0.10539	0.17509	0.04634	0.03600
26	MRSM	26	1.00000	0.01121	0.62597	0.10539	0.17509	0.04634	0.03600
27	Non-FAC PPA	27	1.00000	0.01121	0.62597	0.10539	0.17509	0.04634	0.03600
28	PSC Assessment	28	1.00000	0.02224	0.65258	0.12183	0.15638	0.02655	0.02042

Service Code Description
Level 1 Subtransmission Delivery Service
Level 2 Substation Service
Level 3 Primary Three Phase Service
Level 4 Secondary Three Phase Service
Level 5 Secondary Single Phase Service

KENERGY CORP.

Summary of Rate Class Billing Units

A	B	C	D	E	F	G	H	I
Line No.		TOTAL SYSTEM	Lighting Schedule	Residential Single Phase	Non -Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
1	Service Level Code		5	5	5	4	4	3
2	Number of Consumers	56,000	-	45,366	9,497	1,123	8	6
3	Number of Meters	56,000	-	45,366	9,497	1,123	8	6
4	Metered kWh Sold	1,169,516,766	13,032,030	736,147,289	122,178,663	202,790,928	53,670,856	41,697,000
	Unbilled kWh	(6,281,485)	12,716	(7,996,001)	409,339	878,675	232,869	180,917
	kWh Booked	1,163,235,281	13,044,746	728,151,288	122,588,002	203,669,603	53,903,725	41,877,917
5	Metered Demand	923,600	-	-	-	704,681	122,206	96,713
6	Load Mgt. Switches	-	-	-	-	-	-	-
7	Number of Secondary Consumers	55,994	-	45,366	9,497	1,123	8	-
8	Consumers - Secondary Allocator	1.000000	-	0.810194	0.169607	0.020056	0.000143	-
9	Number of Single-Phase Sec. Consumers	54,863	-	45,366	9,497	-	-	-
10	Single-Phase Consumer Allocator	1.000000	-	0.826896	0.173104	-	-	-
11	Primary System - Consumers	56,000	-	45,366	9,497	1,123	8	6
12	Primary System Weighting Factor		1.00	1.00	1.00	2.00	2.00	2.00
13	Primary System Weighted Consumers	57,137	-	45,366	9,497	2,246	16	12
14	Primary Three-Phase Consumer Allocator	1.000000	-	0.793986	0.166215	0.039309	0.000280	0.000210
15	Services - Act. 369 Weighting Factor		3.00	3.00	3.00	4.00	4.00	4.00
16	Services - Act. 369 Weighted Consumers	169,137	-	136,098	28,491	4,492	32	24
17	Account 369 Weighting Factor	1.000000	-	0.804661	0.168449	0.026558	0.000189	0.000142
18	Three Phase Customers	1,137	-	-	-	1,123	8	6
19	Three Phase Customers Allocator	1.000000	-	-	-	0.987687	0.007036	0.005277

KENERGY CORP.

**Determination of Class Demand Contributions for Allocation of
Purchased Power Cost
12 Month Average CP
@ System Input Voltage**

Line No.		TOTAL SYSTEM	Lighting Schedule	Residential Single Phase	Non -Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
1	Metered kWh Delivered	1,163,235,281	13,044,746	728,151,288	122,588,002	203,669,603	53,903,725	41,877,917
2	Loss Factor	4.73%	4.81%	4.81%	4.81%	4.81%	4.81%	2.73%
3	kWh Delivered Adjusted to System Input	1,221,014,067	13,703,214	764,906,619	128,775,950	213,950,356	56,624,656	43,053,271
5	Average Demand	139,385	1,564	87,318	14,700	24,424	6,464	4,915
6	Peak Demand	227,695	1,298	145,919	23,426	38,920	10,301	7,832
7	Less Direct Assigned Power Cost	-	-	-	-	-	-	-
8	Modified CP Demand Before Load Mgt <3>	227,695	1,298	145,919	23,426	38,920	10,301	7,832
9	System Allocator	1.00000	0.00570	0.64085	0.10288	0.17093	0.04524	0.03440
10	kWh Delivered at System input - no D.A.	1,221,014,067	13,703,214	764,906,619	128,775,950	213,950,356	56,624,656	43,053,271
11	System Allocator	1.00000	0.01122	0.62645	0.10547	0.17522	0.04638	0.03526

**Determination of Class Demand Contributions for Allocation of
Sub-Transmission & Substation**

12 Month Average Kenergy System Non-Coincident Peak

@ System Input Voltage

(Average And Excess Method)

Line No.		TOTAL SYSTEM	Lighting Schedule	Residential Single Phase	Non -Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
1	kWh Sales	1,163,235,281	13,044,746	728,151,288	122,588,002	203,669,603	53,903,725	41,877,917
2	Loss Factor	4.73%	4.81%	4.81%	4.81%	4.81%	4.81%	2.73%
3	Total kWh Purch & Generated	1,221,014,067	13,703,214	764,906,619	128,775,950	213,950,356	56,624,656	43,053,271
4	Average Demand	139,385	1,564	87,318	14,700	24,424	6,464	4,915
5	Contribution to System Peak	228,052	1,298	139,530	25,389	42,182	11,164	8,488
6	Modified Demand Before Load Management	228,052	1,298	139,530	25,389	42,182	11,164	8,488
7	Less Direct Assigned Subtransmission	-	-	-	-	-	-	-
8	Subtransmission Demand	228,052	1,298	139,530	25,389	42,182	11,164	8,488
9	Sub-Transmission Demand Allocator	1.000000	0.005690	0.611837	0.111331	0.184967	0.048954	0.037221
10		-	-	-	-	-	-	-
11		-	-	-	-	-	-	-
12	Substation Demand - No Direct Assignment	228,052	1,298	139,530	25,389	42,182	11,164	8,488
13	Substation Demand Allocator	1.000000	0.005690	0.611837	0.111331	0.184967	0.048954	0.037221

**Determination of Class Demand Contributions for Allocation of
Distribution-Related Investment and Expenses**

@ System Input Voltage

Line No.		TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
		SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	kWh Sales	1,163,235,281	13,044,746	728,151,288	122,588,002	203,669,603	53,903,725	41,877,917
2	Loss Factor	4.73%	4.81%	4.81%	4.81%	4.81%	4.81%	2.73%
3	Total kWh Purch & Generated	1,221,014,067	13,703,214	764,906,619	128,775,950	213,950,356	56,624,656	43,053,271
4	Average Demand	139,385	1,564	87,318	14,700	24,424	6,464	4,915
5	Maximum Demand (Class NCP)	316,724	3,830	213,805	30,981	52,131	8,957	7,019
6	Excess Demand	177,339	2,266	126,487	16,280	27,708	2,493	2,104
7	Allocated Excess Demand	143,664	1,836	102,469	13,189	22,446	2,019	1,705
8	Allocated System Demand A & E	283,049	3,400	189,787	27,889	46,870	8,483	6,619
9	Distribution Demand Allocator 1	1.000000	0.012012	0.670509	0.098532	0.165590	0.029971	0.023386
10	Allocated System Demand 2	316,724	3,830	213,805	30,981	52,131	8,957	7,019
11	Allocated System Demand Secondary	309,705	3,830	213,805	30,981	52,131	8,957	-
12	Distribution Demand Allocator 2 - Secondary	1.000000	0.012368	0.690353	0.100034	0.168326	0.028920	-
13	Allocated System Demand Primary SP	248,617	3,830	213,805	30,981	-	-	-
14	Distribution Demand Allocator 3 - Prim SP	0.802754	0.015406	0.859980	0.124613	-	-	-
15	Allocated System Demand Secondary SP	248,617	3,830	213,805	30,981	-	-	-
16	Distribution Demand Allocator 4 - Sec. SP	1.000000	0.015406	0.859980	0.124613	-	-	-
17	Allocated System Demand Three-Phase	283,049	3,400	189,787	27,889	46,870	8,483	6,619
18	Distribution Demand Allocator 5- Prim. TP	1.000000	0.012012	0.670509	0.098532	0.165590	0.029971	0.023386
19	Allocated System Demand Primary & Secondary	283,049	3,400	189,787	27,889	46,870	8,483	6,619
20	Distribution Demand Allocator 6- Prim. & Sec.	1.000000	0.012012	0.670509	0.098532	0.165590	0.029971	0.023386
21	Allocated System Demand - Lighting Only	3,830	3,830	-	-	-	-	-
22	Distribution Demand Allocator 7 - Lighting Only	1.000000	1.000000	-	-	-	-	-

Determination of Unweighted Consumer

Line No.		TOTAL SYSTEM	Lighting Schedule	Residential Single Phase	Non -Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
1	Service Code		5	5	5	4	4	3
2	Number of Consumers	56,000	-	45,366	9,497	1,123	8	6
3	Unweighted Consumer Allocator	1.000000	-	0.810107	0.169589	0.020054	0.000143	0.000107
4	Consumers	55,994	-	45,366	9,497	1,123	8	-
5	Consumer Allocator	1.000000	-	0.810194	0.169607	0.020056	0.000143	-
6	Weighting Factor-Secondary and Services		3.00	3.00	3.00	4.00	4.00	-
7	Weighted Consumers-Secondary and Services	169,113	-	136,098	28,491	4,492	32	-
8	Consumer Allocator- Secondary Services	1.000000	-	0.804776	0.168473	0.026562	0.000189	-
9	Transformer Weighting Factor		1.00	1.00	1.00	3.00	3.00	-
10	Transformer Weighted Consumers	58,256	-	45,366	9,497	3,369	24	-
11	Transformer Allocator	1.000000	-	0.778735	0.163022	0.057831	0.000412	-
12	Consumers - Single Phase	54,863	-	45,366	9,497	-	-	-
13	Consumers - Single Phase Allocator	1.000000	-	0.826896	0.173104	-	-	-

Determination of Weighted Meter Reading and Billing Allocator

Line No.		TOTAL SYSTEM	Lighting Schedule	Residential Single Phase	Non -Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
1	Service Level Code		5	5	5	4	4	3
2	Number of Meters	56,000	-	45,366	9,497	1,123	8	6
3	Meter Readings Weighting Factor		1.00	1.00	1.00	18.00	18.00	18.00
4	Weighted Number of Meters	75,329	-	45,366	9,497	20,214	144	108
5	Meter Readings Allocation Factor	1.00000	-	0.60224	0.12607	0.26834	0.00191	0.00143
6	Number of Consumers	56,000	-	45,366	9,497	1,123	8	6
7	Billing Weighting Factor		1.00	1.00	1.00	2.00	2.00	2.00
8	Weighted Billings	57,137	-	45,366	9,497	2,246	16	12
9	Weighted Billing Allocation Factor	1.00000	-	0.79399	0.16621	0.03931	0.00028	0.00021
10	Single-Phase Meter Weighting Factor		1.00	1.00	1.00	-	-	-
11	Single-Phase Meters	54,863	-	45,366	9,497	-	-	-
12	Single-Phase Meters Allocation Factor	1.00000	-	0.82690	0.17310	-	-	-
14	Number of Three Phase Meters	1,137	-	-	-	1,123	8	6
15	Three Phase Meter Weighting Factors		1.00	1.00	1.00	1.00	1.00	1.00
16	Weighted Number of Three Phase	1,137	-	-	-	1,123	8	6
17	Three Phase Weighting Allocator	0.01990	-	-	-	0.98769	0.00704	0.00528

Determination of Consumer Services Allocators

Line No.		TOTAL SYSTEM	Lighting Schedule	Residential Single Phase	Non -Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
1	Service Level Code		5	5	5	4	4	3
2	Number of Consumers	56,000	-	45,366	9,497	1,123	8	6
3	Customer Services Weighting Factor 1		1.00	1.00	1.00	1.00	1.00	1.00
4	Weighted Number of Consumers	56,000	-	45,366	9,497	1,123	8	6
5	Customers Services Allocator 1	1.00000	-	0.81011	0.16959	0.02005	0.00014	0.00011
6	Not Applicable							
7	Number of LM Switches	-	-	-	-	-	-	-
8	Customers Services Allocator 2	-	-	-	-	-	-	-
9	Customer Services Weighting Factor 3		1.00	1.00	1.00	1.00	1.00	1.00
10	Weighted Number of Consumers 3	56,000	-	45,366	9,497	1,123	8	6
11	Customers Services Allocator 3	1.00000	-	0.81011	0.16959	0.02005	0.00014	0.00011

**Allocation of Substation Utility Plant
Demand**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant	7	\$ 24,812,719	\$ 141,186	\$ 15,181,333	\$ 2,762,427	\$ 4,589,540	\$ 1,214,679	\$ 923,554
3	General Plant	7	\$ 1,844,837	\$ 10,497	\$ 1,128,739	\$ 205,388	\$ 341,234	\$ 90,312	\$ 68,667
4	Plant In Service		\$ 26,657,556	\$ 151,683	\$ 16,310,072	\$ 2,967,815	\$ 4,930,774	\$ 1,304,991	\$ 992,221
5	CWIP	7	\$ 74,332	\$ 423	\$ 45,479	\$ 8,275	\$ 13,749	\$ 3,639	\$ 2,767
6	Total Utility Plant		\$ 26,731,888	\$ 152,106	\$ 16,355,551	\$ 2,976,091	\$ 4,944,523	\$ 1,308,630	\$ 994,987
	Accumulated Depreciation								
7	Distribution	7	\$ 9,522,168	\$ 54,182	\$ 5,826,012	\$ 1,060,113	\$ 1,761,289	\$ 466,147	\$ 354,425
8	General	7	\$ 866,622	\$ 4,931	\$ 530,231	\$ 96,482	\$ 160,297	\$ 42,425	\$ 32,257
9	Subtotal		\$ 10,388,791	\$ 59,113	\$ 6,356,244	\$ 1,156,596	\$ 1,921,586	\$ 508,572	\$ 386,681
10	Net Utility Plant		\$ 16,343,097	\$ 92,993	\$ 9,999,307	\$ 1,819,495	\$ 3,022,937	\$ 800,058	\$ 608,306
11	Allowance for Working Capital		\$ 413,967	\$ 2,356	\$ 253,280	\$ 46,087	\$ 76,570	\$ 20,265	\$ 15,408
12	Consumer Deposits		\$ (228,522)	\$ (1,300)	\$ (139,818)	\$ (25,442)	\$ (42,269)	\$ (11,187)	\$ (8,506)
13	Net Rate Base		\$ 16,528,542	\$ 94,049	\$ 10,112,769	\$ 1,840,141	\$ 3,057,238	\$ 809,137	\$ 615,209

**Allocation of Primary 3-Phase Utility Plant
Total**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant		\$ 69,074,793	\$ 609,684	\$ 48,577,217	\$ 8,045,956	\$ 9,124,749	\$ 1,526,344	\$ 1,190,844
3	General Plant		\$ 4,046,972	\$ 35,526	\$ 2,848,054	\$ 472,495	\$ 532,558	\$ 88,945	\$ 69,394
4	Plant In Service		\$ 73,121,765	\$ 645,210	\$ 51,425,271	\$ 8,518,451	\$ 9,657,307	\$ 1,615,289	\$ 1,260,238
5	CWIP		\$ 203,894	\$ 1,799	\$ 143,395	\$ 23,753	\$ 26,929	\$ 4,504	\$ 3,514
6	Total Utility Plant		\$ 73,325,659	\$ 647,009	\$ 51,568,666	\$ 8,542,204	\$ 9,684,235	\$ 1,619,793	\$ 1,263,752
	Accumulated Depreciation								
7	Distribution		\$ 22,148,671	\$ 195,494	\$ 15,576,171	\$ 2,579,917	\$ 2,925,829	\$ 489,419	\$ 381,841
8	General		\$ 1,901,088	\$ 16,688	\$ 1,337,889	\$ 221,957	\$ 250,172	\$ 41,782	\$ 32,598
9	Subtotal		\$ 24,049,759	\$ 212,182	\$ 16,914,061	\$ 2,801,874	\$ 3,176,002	\$ 531,201	\$ 414,440
10	Net Utility Plant		\$ 49,275,899	\$ 434,827	\$ 34,654,605	\$ 5,740,330	\$ 6,508,234	\$ 1,088,592	\$ 849,312
11	Allowance for Working Capital		\$ 1,016,308	\$ 8,924	\$ 715,200	\$ 118,642	\$ 133,767	\$ 22,343	\$ 17,432
12	Consumer Deposits		\$ (626,844)	\$ (5,531)	\$ (440,849)	\$ (73,025)	\$ (82,788)	\$ (13,847)	\$ (10,804)
13	Net Rate Base		\$ 49,665,363	\$ 438,220	\$ 34,928,956	\$ 5,785,946	\$ 6,559,213	\$ 1,097,088	\$ 855,941

**Allocation of Primary 3-Phase Utility Plant
Demand**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant	9	\$ 50,755,912	\$ 609,684	\$ 34,032,275	\$ 5,001,092	\$ 8,404,651	\$ 1,521,214	\$ 1,186,996
3	General Plant	9	\$ 2,957,507	\$ 35,526	\$ 1,983,034	\$ 291,410	\$ 489,732	\$ 88,640	\$ 69,165
4	Plant In Service		\$ 53,713,419	\$ 645,210	\$ 36,015,308	\$ 5,292,501	\$ 8,894,383	\$ 1,609,854	\$ 1,256,162
5	CWIP	9	\$ 149,775	\$ 1,799	\$ 100,426	\$ 14,758	\$ 24,801	\$ 4,489	\$ 3,503
6	Total Utility Plant		\$ 53,863,194	\$ 647,009	\$ 36,115,734	\$ 5,307,259	\$ 8,919,185	\$ 1,614,343	\$ 1,259,665
	Accumulated Depreciation								
7	Distribution	9	\$ 16,274,765	\$ 195,494	\$ 10,912,370	\$ 1,603,588	\$ 2,694,932	\$ 487,774	\$ 380,608
8	General	9	\$ 1,389,305	\$ 16,688	\$ 931,541	\$ 136,891	\$ 230,055	\$ 41,639	\$ 32,491
9	Subtotal		\$ 17,664,070	\$ 212,182	\$ 11,843,911	\$ 1,740,480	\$ 2,924,986	\$ 529,413	\$ 413,098
10	Net Utility Plant		\$ 36,199,124	\$ 434,827	\$ 24,271,823	\$ 3,566,779	\$ 5,994,198	\$ 1,084,930	\$ 846,566
11	Allowance for Working Capital		\$ 742,926	\$ 8,924	\$ 498,138	\$ 73,202	\$ 123,021	\$ 22,266	\$ 17,374
12	Consumer Deposits		\$ (460,464)	\$ (5,531)	\$ (308,745)	\$ (45,371)	\$ (76,248)	\$ (13,801)	\$ (10,769)
13	Net Rate Base		\$ 36,481,586	\$ 438,220	\$ 24,461,217	\$ 3,594,611	\$ 6,040,971	\$ 1,093,396	\$ 853,172

**Allocation of Primary 3-Phase Utility Plant
Consumer**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant	11	\$ 18,318,881	\$ -	\$ 14,544,942	\$ 3,044,864	\$ 720,097	\$ 5,130	\$ 3,847
3	General Plant	11	\$ 1,089,465	\$ -	\$ 865,021	\$ 181,085	\$ 42,826	\$ 305	\$ 229
4	Plant In Service		\$ 19,408,346	\$ -	\$ 15,409,963	\$ 3,225,949	\$ 762,923	\$ 5,435	\$ 4,076
5	CWIP	11	\$ 54,118	\$ -	\$ 42,969	\$ 8,995	\$ 2,127	\$ 15	\$ 11
6	Total Utility Plant		\$ 19,462,465	\$ -	\$ 15,452,932	\$ 3,234,945	\$ 765,051	\$ 5,450	\$ 4,088
	Accumulated Depreciation								
7	Distribution	11	\$ 5,873,906	\$ -	\$ 4,663,802	\$ 976,329	\$ 230,898	\$ 1,645	\$ 1,234
8	General	11	\$ 511,782	\$ -	\$ 406,348	\$ 85,066	\$ 20,118	\$ 143	\$ 107
9	Subtotal		\$ 6,385,689	\$ -	\$ 5,070,150	\$ 1,061,394	\$ 251,015	\$ 1,788	\$ 1,341
10	Net Utility Plant		\$ 13,076,776	\$ -	\$ 10,382,782	\$ 2,173,550	\$ 514,035	\$ 3,662	\$ 2,746
11	Allowance for Working Capital		\$ 273,382	\$ -	\$ 217,061	\$ 45,440	\$ 10,746	\$ 77	\$ 57
12	Consumer Deposits		\$ (166,380)	\$ -	\$ (132,103)	\$ (27,655)	\$ (6,540)	\$ (47)	\$ (35)
13	Net Rate Base		\$ 13,183,777	\$ -	\$ 10,467,740	\$ 2,191,335	\$ 518,241	\$ 3,692	\$ 2,769

**Allocation of Primary 1-Phase Utility Plant
Total**

A	B	C	D	E	F	G	H	I
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW
1	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant		\$ 89,930,242	\$ 1,037,951	\$ 76,591,886	\$ 12,300,405	\$ -	\$ -
3	General Plant		\$ 4,662,958	\$ 52,645	\$ 3,968,834	\$ 641,479	\$ -	\$ -
4	Plant In Service		\$ 94,593,200	\$ 1,090,596	\$ 80,560,720	\$ 12,941,884	\$ -	\$ -
5	CWIP		\$ 263,765	\$ 3,041	\$ 224,636	\$ 36,087	\$ -	\$ -
6	Total Utility Plant		\$ 94,856,965	\$ 1,093,637	\$ 80,785,357	\$ 12,977,971	\$ -	\$ -
	Accumulated Depreciation							
7	Distribution		\$ 28,835,923	\$ 332,817	\$ 24,559,010	\$ 3,944,096	\$ -	\$ -
8	General		\$ 2,190,451	\$ 24,730	\$ 1,864,382	\$ 301,339	\$ -	\$ -
9	Subtotal		\$ 31,026,373	\$ 357,547	\$ 26,423,392	\$ 4,245,435	\$ -	\$ -
10	Net Utility Plant		\$ 63,830,592	\$ 736,090	\$ 54,361,965	\$ 8,732,537	\$ -	\$ -
11	Allowance for Working Capital		\$ 1,178,994	\$ 13,328	\$ 1,003,527	\$ 162,138	\$ -	\$ -
12	Consumer Deposits		\$ (810,914)	\$ (9,349)	\$ (690,618)	\$ (110,946)	\$ -	\$ -
13	Net Rate Base		\$ 64,198,672	\$ 740,069	\$ 54,674,874	\$ 8,783,729	\$ -	\$ -

Allocation of Primary 1-Phase Utility Plant Demand

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant	10	\$ 67,371,209	\$ 1,037,951	\$ 57,937,910	\$ 8,395,348	\$ -	\$ -	\$ -
3	General Plant	10	\$ 3,417,093	\$ 52,645	\$ 2,938,633	\$ 425,815	\$ -	\$ -	\$ -
4	Plant In Service		\$ 70,788,302	\$ 1,090,596	\$ 60,876,543	\$ 8,821,163	\$ -	\$ -	\$ -
5	CWIP	10	\$ 197,387	\$ 3,041	\$ 169,749	\$ 24,597	\$ -	\$ -	\$ -
6	Total Utility Plant		\$ 70,985,689	\$ 1,093,637	\$ 61,046,292	\$ 8,845,760	\$ -	\$ -	\$ -
	Accumulated Depreciation								
7	Distribution	10	\$ 21,602,421	\$ 332,817	\$ 18,577,656	\$ 2,691,949	\$ -	\$ -	\$ -
8	General	10	\$ 1,605,199	\$ 24,730	\$ 1,380,439	\$ 200,029	\$ -	\$ -	\$ -
9	Subtotal		\$ 23,207,620	\$ 357,547	\$ 19,958,095	\$ 2,891,978	\$ -	\$ -	\$ -
10	Net Utility Plant		\$ 47,778,069	\$ 736,090	\$ 41,088,197	\$ 5,953,782	\$ -	\$ -	\$ -
11	Allowance for Working Capital		\$ 865,122	\$ 13,328	\$ 743,987	\$ 107,806	\$ -	\$ -	\$ -
12	Consumer Deposits		\$ (606,843)	\$ (9,349)	\$ (521,873)	\$ (75,621)	\$ -	\$ -	\$ -
13	Net Rate Base		\$ 48,036,348	\$ 740,069	\$ 41,310,311	\$ 5,985,967	\$ -	\$ -	\$ -

**Allocation of Primary 1-Phase Utility Plant
Consumer**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant	12	\$ 22,559,033	\$ -	\$ 18,653,976	\$ 3,905,057	\$ -	\$ -	\$ -
3	General Plant	12	\$ 1,245,865	\$ -	\$ 1,030,201	\$ 215,664	\$ -	\$ -	\$ -
4	Plant In Service		\$ 23,804,898	\$ -	\$ 19,684,177	\$ 4,120,721	\$ -	\$ -	\$ -
5	CWIP	12	\$ 66,378	\$ -	\$ 54,887	\$ 11,490	\$ -	\$ -	\$ -
6	Total Utility Plant		\$ 23,871,276	\$ -	\$ 19,739,065	\$ 4,132,211	\$ -	\$ -	\$ -
	Accumulated Depreciation								
7	Distribution	12	\$ 7,233,501	\$ -	\$ 5,981,354	\$ 1,252,147	\$ -	\$ -	\$ -
8	General	12	\$ 585,252	\$ -	\$ 483,943	\$ 101,309	\$ -	\$ -	\$ -
9	Subtotal		\$ 7,818,753	\$ -	\$ 6,465,297	\$ 1,353,457	\$ -	\$ -	\$ -
10	Net Utility Plant		\$ 16,052,522	\$ -	\$ 13,273,768	\$ 2,778,754	\$ -	\$ -	\$ -
11	Allowance for Working Capital		\$ 313,872	\$ -	\$ 259,540	\$ 54,332	\$ -	\$ -	\$ -
12	Consumer Deposits		\$ (204,070)	\$ -	\$ (168,745)	\$ (35,325)	\$ -	\$ -	\$ -
13	Net Rate Base		\$ 16,162,324	\$ -	\$ 13,364,562	\$ 2,797,762	\$ -	\$ -	\$ -

Allocation of Transformers Utility Plant

Total

A	B	C	D	E	F	G	H	I	J
Line	Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary	
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Transformers Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant		\$ 37,369,693	\$ 414,800	\$ 26,136,802	\$ 3,979,501	\$ 5,867,057	\$ 971,532	\$ -
3	General Plant		\$ 817,398	\$ 9,073	\$ 571,698	\$ 87,045	\$ 128,332	\$ 21,251	\$ -
4	Plant In Service		\$ 38,187,091	\$ 423,873	\$ 26,708,500	\$ 4,066,546	\$ 5,995,389	\$ 992,783	\$ -
5	CWIP		\$ 106,481	\$ 1,182	\$ 74,474	\$ 11,339	\$ 16,718	\$ 2,768	\$ -
6	Total Utility Plant		\$ 38,293,572	\$ 425,055	\$ 26,782,974	\$ 4,077,885	\$ 6,012,107	\$ 995,551	\$ -
	Accumulated Depreciation								
7	Distribution		\$ 9,811,556	\$ 108,907	\$ 6,862,317	\$ 1,044,833	\$ 1,540,418	\$ 255,079	\$ -
8	General		\$ 383,977	\$ 4,262	\$ 268,558	\$ 40,890	\$ 60,285	\$ 9,983	\$ -
9	Subtotal		\$ 10,195,533	\$ 113,169	\$ 7,130,875	\$ 1,085,723	\$ 1,600,703	\$ 265,062	\$ -
10	Net Utility Plant		\$ 28,098,039	\$ 311,886	\$ 19,652,099	\$ 2,992,162	\$ 4,411,404	\$ 730,489	\$ -
11	Allowance for Working Capital		\$ 161,257	\$ 1,790	\$ 112,785	\$ 17,172	\$ 25,317	\$ 4,192	\$ -
12	Consumer Deposits		\$ (327,371)	\$ (3,634)	\$ (228,967)	\$ (34,862)	\$ (51,397)	\$ (8,511)	\$ -
13	Net Rate Base		\$ 27,931,925	\$ 310,042	\$ 19,535,916	\$ 2,974,473	\$ 4,385,324	\$ 726,170	\$ -

Allocation of Transformers Utility Plant Demand

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission Plant	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant	14	\$ 33,539,299	\$ 414,800	\$ 23,153,940	\$ 3,355,064	\$ 5,645,542	\$ 969,954	\$ -
3	General Plant	14	\$ 733,615	\$ 9,073	\$ 506,453	\$ 73,386	\$ 123,487	\$ 21,216	\$ -
4	Plant In Service		\$ 34,272,914	\$ 423,873	\$ 23,660,393	\$ 3,428,450	\$ 5,769,028	\$ 991,170	\$ -
5	CWIP	14	\$ 95,567	\$ 1,182	\$ 65,975	\$ 9,560	\$ 16,086	\$ 2,764	\$ -
6	Total Utility Plant		\$ 34,368,481	\$ 425,055	\$ 23,726,367	\$ 3,438,010	\$ 5,785,115	\$ 993,934	\$ -
	Accumulated Depreciation								
7	Distribution	14	\$ 8,805,871	\$ 108,907	\$ 6,079,155	\$ 880,885	\$ 1,482,259	\$ 254,665	\$ -
8	General	14	\$ 344,620	\$ 4,262	\$ 237,909	\$ 34,474	\$ 58,008	\$ 9,966	\$ -
9	Subtotal		\$ 9,150,491	\$ 113,169	\$ 6,317,064	\$ 915,358	\$ 1,540,267	\$ 264,631	\$ -
10	Net Utility Plant		\$ 25,217,990	\$ 311,886	\$ 17,409,303	\$ 2,522,651	\$ 4,244,848	\$ 729,302	\$ -
11	Allowance for Working Capital		\$ 144,728	\$ 1,790	\$ 99,913	\$ 14,478	\$ 24,362	\$ 4,186	\$ -
12	Consumer Deposits		\$ (293,816)	\$ (3,634)	\$ (202,836)	\$ (29,391)	\$ (49,457)	\$ (8,497)	\$ -
13	Net Rate Base		\$ 25,068,903	\$ 310,042	\$ 17,306,380	\$ 2,507,738	\$ 4,219,752	\$ 724,991	\$ -

**Allocation of Transformers Utility Plant
Consumer**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant	16	\$ 3,830,394	\$ -	\$ 2,982,862	\$ 624,438	\$ 221,515	\$ 1,578	\$ -
3	General Plant	16	\$ 83,783	\$ -	\$ 65,245	\$ 13,659	\$ 4,845	\$ 35	\$ -
4	Plant In Service		\$ 3,914,177	\$ -	\$ 3,048,107	\$ 638,096	\$ 226,361	\$ 1,613	\$ -
5	CWIP	16	\$ 10,914	\$ -	\$ 8,499	\$ 1,779	\$ 631	\$ 4	\$ -
6	Total Utility Plant		\$ 3,925,091	\$ -	\$ 3,056,607	\$ 639,876	\$ 226,992	\$ 1,617	\$ -
	Accumulated Depreciation								
7	Distribution	16	\$ 1,005,684	\$ -	\$ 783,162	\$ 163,949	\$ 58,160	\$ 414	\$ -
8	General	16	\$ 39,358	\$ -	\$ 30,649	\$ 6,416	\$ 2,276	\$ 16	\$ -
9	Subtotal		\$ 1,045,042	\$ -	\$ 813,811	\$ 170,365	\$ 60,436	\$ 431	\$ -
10	Net Utility Plant		\$ 2,880,049	\$ -	\$ 2,242,796	\$ 469,511	\$ 166,556	\$ 1,187	\$ -
11	Allowance for Working Capital		\$ 16,529	\$ -	\$ 12,872	\$ 2,695	\$ 956	\$ 7	\$ -
12	Consumer Deposits		\$ (33,556)	\$ -	\$ (26,131)	\$ (5,470)	\$ (1,941)	\$ (14)	\$ -
13	Net Rate Base		\$ 2,863,022	\$ -	\$ 2,229,536	\$ 466,735	\$ 165,571	\$ 1,179	\$ -

**Allocation of Secondary and Services Utility Plant
Total**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant		\$ 32,377,656	\$ 219,353	\$ 24,027,327	\$ 4,240,918	\$ 3,374,361	\$ 515,697	\$ -
3	General Plant		\$ 2,152,491	\$ 14,458	\$ 1,598,509	\$ 282,630	\$ 222,901	\$ 33,994	\$ -
4	Plant In Service		\$ 34,530,148	\$ 233,811	\$ 25,625,836	\$ 4,523,548	\$ 3,597,262	\$ 549,691	\$ -
5	CWIP		\$ 96,284	\$ 652	\$ 71,455	\$ 12,614	\$ 10,031	\$ 1,533	\$ -
6	Total Utility Plant		\$ 34,626,432	\$ 234,463	\$ 25,697,291	\$ 4,536,162	\$ 3,607,292	\$ 551,224	\$ -
	Accumulated Depreciation								
7	Distribution		\$ 10,653,360	\$ 72,175	\$ 7,905,815	\$ 1,395,408	\$ 1,110,281	\$ 169,682	\$ -
8	General		\$ 1,011,145	\$ 6,792	\$ 750,909	\$ 132,767	\$ 104,709	\$ 15,969	\$ -
9	Subtotal		\$ 11,664,505	\$ 78,966	\$ 8,656,724	\$ 1,528,175	\$ 1,214,989	\$ 185,651	\$ -
10	Net Utility Plant		\$ 22,961,927	\$ 155,496	\$ 17,040,567	\$ 3,007,987	\$ 2,392,303	\$ 365,573	\$ -
11	Allowance for Working Capital		\$ 549,530	\$ 3,690	\$ 408,109	\$ 72,161	\$ 56,894	\$ 8,676	\$ -
12	Consumer Deposits		\$ (296,012)	\$ (2,004)	\$ (219,679)	\$ (38,778)	\$ (30,838)	\$ (4,712)	\$ -
13	Net Rate Base		\$ 23,215,445	\$ 157,182	\$ 17,228,997	\$ 3,041,370	\$ 2,418,359	\$ 369,537	\$ -

Allocation of Secondary and Services Utility Plant Demand

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant	14	\$ 17,736,103	\$ 219,353	\$ 12,244,163	\$ 1,774,210	\$ 2,985,450	\$ 512,927	\$ -
3	General Plant	14	\$ 1,169,026	\$ 14,458	\$ 807,040	\$ 116,942	\$ 196,778	\$ 33,808	\$ -
4	Plant In Service		\$ 18,905,129	\$ 233,811	\$ 13,051,203	\$ 1,891,152	\$ 3,182,228	\$ 546,735	\$ -
5	CWIP	14	\$ 52,715	\$ 652	\$ 36,392	\$ 5,273	\$ 8,873	\$ 1,525	\$ -
6	Total Utility Plant		\$ 18,957,844	\$ 234,463	\$ 13,087,595	\$ 1,896,425	\$ 3,191,101	\$ 548,259	\$ -
	Accumulated Depreciation								
7	Distribution	14	\$ 5,835,787	\$ 72,175	\$ 4,028,750	\$ 583,776	\$ 982,316	\$ 168,770	\$ -
8	General	14	\$ 549,156	\$ 6,792	\$ 379,111	\$ 54,934	\$ 92,437	\$ 15,882	\$ -
9	Subtotal		\$ 6,384,943	\$ 78,966	\$ 4,407,862	\$ 638,710	\$ 1,074,753	\$ 184,652	\$ -
10	Net Utility Plant		\$ 12,572,901	\$ 155,496	\$ 8,679,734	\$ 1,257,715	\$ 2,116,348	\$ 363,607	\$ -
11	Allowance for Working Capital		\$ 298,362	\$ 3,690	\$ 205,975	\$ 29,846	\$ 50,222	\$ 8,629	\$ -
12	Consumer Deposits		\$ (162,065)	\$ (2,004)	\$ (111,882)	\$ (16,212)	\$ (27,280)	\$ (4,687)	\$ -
13	Net Rate Base		\$ 12,709,197	\$ 157,182	\$ 8,773,826	\$ 1,271,349	\$ 2,139,290	\$ 367,549	\$ -

**Allocation of Secondary and Services Utility Plant
Consumer**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant	15	\$ 14,641,553	\$ -	\$ 11,783,163	\$ 2,466,709	\$ 388,911	\$ 2,771	\$ -
3	General Plant	15	\$ 983,466	\$ -	\$ 791,469	\$ 165,688	\$ 26,123	\$ 186	\$ -
4	Plant In Service		\$ 15,625,019	\$ -	\$ 12,574,633	\$ 2,632,396	\$ 415,034	\$ 2,957	\$ -
5	CWIP	15	\$ 43,569	\$ -	\$ 35,063	\$ 7,340	\$ 1,157	\$ 8	\$ -
6	Total Utility Plant		\$ 15,668,588	\$ -	\$ 12,609,696	\$ 2,639,736	\$ 416,191	\$ 2,965	\$ -
	Accumulated Depreciation								
7	Distribution	15	\$ 4,817,574	\$ -	\$ 3,877,065	\$ 811,632	\$ 127,965	\$ 912	\$ -
8	General	15	\$ 461,989	\$ -	\$ 371,797	\$ 77,833	\$ 12,271	\$ 87	\$ -
9	Subtotal		\$ 5,279,562	\$ -	\$ 4,248,862	\$ 889,464	\$ 140,236	\$ 999	\$ -
10	Net Utility Plant		\$ 10,389,026	\$ -	\$ 8,360,833	\$ 1,750,272	\$ 275,955	\$ 1,966	\$ -
11	Allowance for Working Capital		\$ 251,169	\$ -	\$ 202,135	\$ 42,315	\$ 6,672	\$ 48	\$ -
12	Consumer Deposits		\$ (133,946)	\$ -	\$ (107,797)	\$ (22,566)	\$ (3,558)	\$ (25)	\$ -
13	Net Rate Base		\$ 10,506,248	\$ -	\$ 8,455,171	\$ 1,770,021	\$ 279,068	\$ 1,988	\$ -

**Allocation of 3-Phase Meters Utility Plant
Consumer**

A	B	C	D	E	F	G	H	I	J
Line	Account	Allocatio	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant	13	\$ 3,472,819	\$ -	\$ -	\$ -	\$ 3,430,057	\$ 24,435	\$ 18,326
3	General Plant	13	\$ 803,698	\$ -	\$ -	\$ -	\$ 793,802	\$ 5,655	\$ 4,241
4	Plant In Service		\$ 4,276,516	\$ -	\$ -	\$ -	\$ 4,223,859	\$ 30,090	\$ 22,567
5	CWIP	13	\$ 11,925	\$ -	\$ -	\$ -	\$ 11,778	\$ 84	\$ 63
6	Total Utility Plant		\$ 4,288,441	\$ -	\$ -	\$ -	\$ 4,235,637	\$ 30,174	\$ 22,630
	Accumulated Depreciation								
7	Distribution	13	\$ 507,382	\$ -	\$ -	\$ -	\$ 501,135	\$ 3,570	\$ 2,677
8	General	13	\$ 377,542	\$ -	\$ -	\$ -	\$ 372,893	\$ 2,656	\$ 1,992
9	Subtotal		\$ 884,924	\$ -	\$ -	\$ -	\$ 874,028	\$ 6,226	\$ 4,670
10	Net Utility Plant		\$ 3,403,517	\$ -	\$ -	\$ -	\$ 3,361,609	\$ 23,947	\$ 17,961
11	Allowance for Working Capital		\$ 123,010	\$ -	\$ -	\$ -	\$ 121,495	\$ 866	\$ 649
12	Consumer Deposits		\$ (36,657)	\$ -	\$ -	\$ -	\$ (36,206)	\$ (258)	\$ (193)
13	Net Rate Base		\$ 3,489,870	\$ -	\$ -	\$ -	\$ 3,446,899	\$ 24,555	\$ 18,416

**Allocation of 1-Phase Meters Utility Plant
Consumer**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant	17	\$ 6,443,853	\$ -	\$ 5,328,397	\$ 1,115,456	\$ -	\$ -	\$ -
3	General Plant	17	\$ 1,491,270	\$ -	\$ 1,233,126	\$ 258,145	\$ -	\$ -	\$ -
4	Plant In Service		\$ 7,935,124	\$ -	\$ 6,561,523	\$ 1,373,601	\$ -	\$ -	\$ -
5	CWIP	17	\$ 22,126	\$ -	\$ 18,296	\$ 3,830	\$ -	\$ -	\$ -
6	Total Utility Plant		\$ 7,957,250	\$ -	\$ 6,579,819	\$ 1,377,431	\$ -	\$ -	\$ -
	Accumulated Depreciation								
7	Distribution	17	\$ 941,454	\$ -	\$ 778,484	\$ 162,969	\$ -	\$ -	\$ -
8	General	17	\$ 700,533	\$ -	\$ 579,268	\$ 121,265	\$ -	\$ -	\$ -
9	Subtotal		\$ 1,641,986	\$ -	\$ 1,357,752	\$ 284,234	\$ -	\$ -	\$ -
10	Net Utility Plant		\$ 6,315,264	\$ -	\$ 5,222,067	\$ 1,093,197	\$ -	\$ -	\$ -
11	Allowance for Working Capital		\$ 228,246	\$ -	\$ 188,736	\$ 39,510	\$ -	\$ -	\$ -
12	Consumer Deposits		\$ (68,018)	\$ -	\$ (56,244)	\$ (11,774)	\$ -	\$ -	\$ -
13	Net Rate Base		\$ 6,475,492	\$ -	\$ 5,354,559	\$ 1,120,933	\$ -	\$ -	\$ -

**Allocation of Billing Utility Plant
Consumer**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	General Plant	19	\$ 9,062,438	\$ -	\$ 7,195,452	\$ 1,506,309	\$ 356,236	\$ 2,538	\$ 1,903
4	Plant In Service		\$ 9,062,438	\$ -	\$ 7,195,452	\$ 1,506,309	\$ 356,236	\$ 2,538	\$ 1,903
5	CWIP	19	\$ 25,270	\$ -	\$ 20,064	\$ 4,200	\$ 993	\$ 7	\$ 5
6	Total Utility Plant		\$ 9,087,708	\$ -	\$ 7,215,516	\$ 1,510,509	\$ 357,229	\$ 2,545	\$ 1,909
Accumulated Depreciation									
7	Distribution	19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	General	19	\$ 4,257,131	\$ -	\$ 3,380,104	\$ 707,597	\$ 167,344	\$ 1,192	\$ 894
9	Subtotal		\$ 4,257,131	\$ -	\$ 3,380,104	\$ 707,597	\$ 167,344	\$ 1,192	\$ 894
10	Net Utility Plant		\$ 4,830,577	\$ -	\$ 3,835,412	\$ 802,912	\$ 189,885	\$ 1,353	\$ 1,015
11	Allowance for Working Capital		\$ 1,438,078	\$ -	\$ 1,141,814	\$ 239,029	\$ 56,529	\$ 403	\$ 302
12	Consumer Deposits		\$ (77,633)	\$ -	\$ (61,640)	\$ (12,904)	\$ (3,052)	\$ (22)	\$ (16)
13	Net Rate Base		\$ 6,191,022	\$ -	\$ 4,915,587	\$ 1,029,038	\$ 243,363	\$ 1,734	\$ 1,300

**Allocation of Consumer Services 1 Utility Plant
Consumer**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	General Plant	20	\$ 662,898	\$ -	\$ 537,019	\$ 112,420	\$ 13,293	\$ 95	\$ 71
4	Plant In Service		\$ 662,898	\$ -	\$ 537,019	\$ 112,420	\$ 13,293	\$ 95	\$ 71
5	CWIP	20	\$ 1,848	\$ -	\$ 1,497	\$ 313	\$ 37	\$ 0	\$ 0
6	Total Utility Plant		\$ 664,747	\$ -	\$ 538,516	\$ 112,734	\$ 13,331	\$ 95	\$ 71
	Accumulated Depreciation								
7	Distribution		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	General	20	\$ 311,400	\$ -	\$ 252,267	\$ 52,810	\$ 6,245	\$ 44	\$ 33
9	Subtotal		\$ 311,400	\$ -	\$ 252,267	\$ 52,810	\$ 6,245	\$ 44	\$ 33
10	Net Utility Plant		\$ 353,347	\$ -	\$ 286,249	\$ 59,924	\$ 7,086	\$ 50	\$ 38
11	Allowance for Working Capital		\$ 102,462	\$ -	\$ 83,005	\$ 17,376	\$ 2,055	\$ 15	\$ 11
12	Consumer Deposits		\$ (5,679)	\$ -	\$ (4,600)	\$ (963)	\$ (114)	\$ (1)	\$ (1)
13	Net Rate Base		\$ 450,130	\$ -	\$ 364,654	\$ 76,337	\$ 9,027	\$ 64	\$ 48

**Allocation of Security Lights Utility Plant
Direct Assignments**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission Plant	23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant	23	\$ 5,826,946	\$ 5,826,946	\$ -	\$ -	\$ -	\$ -	\$ -
3	General Plant	23	\$ 159,400	\$ 159,400	\$ -	\$ -	\$ -	\$ -	\$ -
4	Plant In Service		\$ 5,986,346	\$ 5,986,346	\$ -	\$ -	\$ -	\$ -	\$ -
5	CWIP	23	\$ 16,692	\$ 16,692	\$ -	\$ -	\$ -	\$ -	\$ -
6	Total Utility Plant		\$ 6,003,038	\$ 6,003,038	\$ -	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation								
7	Distribution	23	\$ 1,252,394	\$ 1,252,394	\$ -	\$ -	\$ -	\$ -	\$ -
8	General	23	\$ 74,879	\$ 74,879	\$ -	\$ -	\$ -	\$ -	\$ -
9	Subtotal		\$ 1,327,273	\$ 1,327,273	\$ -	\$ -	\$ -	\$ -	\$ -
10	Net Utility Plant		\$ 4,675,765	\$ 4,675,765	\$ -	\$ -	\$ -	\$ -	\$ -
11	Allowance for Working Capital	23	\$ 35,220	\$ 35,220	\$ -	\$ -	\$ -	\$ -	\$ -
12	Consumer Deposits	23	\$ (51,320)	\$ (51,320)	\$ -	\$ -	\$ -	\$ -	\$ -
13	Net Rate Base		\$ 4,659,666	\$ 4,659,666	\$ -	\$ -	\$ -	\$ -	\$ -

**Total Utility Plant
Total System**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Production Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Transmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Distribution Plant		\$ 269,308,721	\$ 8,249,920	\$ 195,842,962	\$ 32,444,664	\$ 26,385,764	\$ 4,252,687	\$ 2,132,724
5	General Plant		\$ 25,704,361	\$ 281,600	\$ 19,081,430	\$ 3,565,910	\$ 2,388,356	\$ 242,789	\$ 144,276
6	Plant In Service		\$ 295,013,082	\$ 8,531,520	\$ 214,924,392	\$ 36,010,574	\$ 28,774,119	\$ 4,495,476	\$ 2,277,000
7	CWIP		\$ 822,618	\$ 23,789	\$ 599,298	\$ 100,412	\$ 80,234	\$ 12,535	\$ 6,349
8	Total Utility Plant		\$ 295,835,700	\$ 8,555,309	\$ 215,523,690	\$ 36,110,987	\$ 28,854,354	\$ 4,508,012	\$ 2,283,349
	Accumulated Depreciation								
9	Distribution		\$ 83,672,909	\$ 2,015,968	\$ 61,507,811	\$ 10,187,337	\$ 7,838,952	\$ 1,383,897	\$ 738,943
10	General		\$ 12,074,767	\$ 132,283	\$ 8,963,608	\$ 1,675,106	\$ 1,121,943	\$ 114,052	\$ 67,775
11	Subtotal		\$ 95,747,676	\$ 2,148,251	\$ 70,471,419	\$ 11,862,443	\$ 8,960,896	\$ 1,497,949	\$ 806,718
12	Net Utility Plant		\$ 200,088,024	\$ 6,407,058	\$ 145,052,271	\$ 24,248,543	\$ 19,893,458	\$ 3,010,063	\$ 1,476,632
13	Allowance for Working Capital		\$ 5,247,073	\$ 65,308	\$ 3,906,457	\$ 712,118	\$ 472,628	\$ 56,760	\$ 33,802
14	Consumer Deposits		\$ (2,528,970)	\$ (73,139)	\$ (1,842,415)	\$ (308,694)	\$ (246,664)	\$ (38,538)	\$ (19,520)
15	Net Rate Base		\$ 202,806,127	\$ 6,399,227	\$ 147,116,312	\$ 24,651,967	\$ 20,119,422	\$ 3,028,284	\$ 1,490,914

**Total Utility Plant
Demand**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Production Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Transmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Distribution Plant		\$ 194,215,243	\$ 2,422,974	\$ 142,549,621	\$ 21,288,140	\$ 21,625,183	\$ 4,218,774	\$ 2,110,550
5	General Plant		\$ 10,122,077	\$ 122,199	\$ 7,363,898	\$ 1,112,941	\$ 1,151,231	\$ 233,976	\$ 137,832
6	Plant In Service		\$ 204,337,320	\$ 2,545,174	\$ 149,913,519	\$ 22,401,081	\$ 22,776,414	\$ 4,452,750	\$ 2,248,382
7	CWIP		\$ 569,777	\$ 7,097	\$ 418,021	\$ 62,463	\$ 63,510	\$ 12,416	\$ 6,269
8	Total Utility Plant		\$ 204,907,097	\$ 2,552,271	\$ 150,331,539	\$ 22,463,545	\$ 22,839,924	\$ 4,465,166	\$ 2,254,652
	Accumulated Depreciation								
9	Distribution		\$ 62,041,013	\$ 763,574	\$ 45,423,943	\$ 6,820,311	\$ 6,920,795	\$ 1,377,357	\$ 735,032
10	General		\$ 4,754,902	\$ 57,404	\$ 3,459,232	\$ 522,810	\$ 540,797	\$ 109,912	\$ 64,747
11	Subtotal		\$ 66,795,915	\$ 820,978	\$ 48,883,175	\$ 7,343,122	\$ 7,461,592	\$ 1,487,268	\$ 799,780
12	Net Utility Plant		\$ 138,111,182	\$ 1,731,293	\$ 101,448,364	\$ 15,120,423	\$ 15,378,332	\$ 2,977,898	\$ 1,454,872
13	Allowance for Working Capital		\$ 2,465,105	\$ 30,088	\$ 1,801,294	\$ 271,419	\$ 274,175	\$ 55,346	\$ 32,783
14	Consumer Deposits		\$ (1,751,711)	\$ (21,819)	\$ (1,285,155)	\$ (192,036)	\$ (195,254)	\$ (38,172)	\$ (19,274)
15	Net Rate Base		\$ 138,824,576	\$ 1,739,562	\$ 101,964,503	\$ 15,199,806	\$ 15,457,253	\$ 2,995,072	\$ 1,468,381

**Total Utility Plant
Consumer**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Production Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Transmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Distribution Plant		\$ 69,266,532	\$ -	\$ 53,293,341	\$ 11,156,524	\$ 4,760,581	\$ 33,913	\$ 22,174
5	General Plant		\$ 15,422,884	\$ -	\$ 11,717,532	\$ 2,452,969	\$ 1,237,125	\$ 8,813	\$ 6,444
6	Plant In Service		\$ 84,689,416	\$ -	\$ 65,010,873	\$ 13,609,493	\$ 5,997,706	\$ 42,726	\$ 28,618
7	CWIP		\$ 236,149	\$ -	\$ 181,277	\$ 37,949	\$ 16,724	\$ 119	\$ 80
8	Total Utility Plant		\$ 84,925,565	\$ -	\$ 65,192,150	\$ 13,647,442	\$ 6,014,430	\$ 42,845	\$ 28,698
	Accumulated Depreciation								
9	Distribution		\$ 20,379,502	\$ -	\$ 16,083,867	\$ 3,367,026	\$ 918,157	\$ 6,541	\$ 3,911
10	General		\$ 7,244,986	\$ -	\$ 5,504,376	\$ 1,152,296	\$ 581,146	\$ 4,140	\$ 3,027
11	Subtotal		\$ 27,624,488	\$ -	\$ 21,588,244	\$ 4,519,322	\$ 1,499,304	\$ 10,681	\$ 6,938
12	Net Utility Plant		\$ 57,301,077	\$ -	\$ 43,603,907	\$ 9,128,120	\$ 4,515,126	\$ 32,165	\$ 21,759
13	Allowance for Working Capital		\$ 2,746,748	\$ -	\$ 2,105,163	\$ 440,699	\$ 198,453	\$ 1,414	\$ 1,020
14	Consumer Deposits		\$ (725,940)	\$ -	\$ (557,260)	\$ (116,658)	\$ (51,410)	\$ (366)	\$ (245)
15	Net Rate Base		\$ 59,321,885	\$ -	\$ 45,151,809	\$ 9,452,161	\$ 4,662,169	\$ 33,212	\$ 22,534

**Total Utility Plant
Direct Assignments**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Production Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Transmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Distribution Plant		\$ 5,826,946	\$ 5,826,946	\$ -	\$ -	\$ -	\$ -	\$ -
5	General Plant		\$ 159,400	\$ 159,400	\$ -	\$ -	\$ -	\$ -	\$ -
6	Plant In Service		\$ 5,986,346	\$ 5,986,346	\$ -	\$ -	\$ -	\$ -	\$ -
7	CWIP		\$ 16,692	\$ 16,692	\$ -	\$ -	\$ -	\$ -	\$ -
8	Total Utility Plant		\$ 6,003,038	\$ 6,003,038	\$ -	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation								
9	Distribution		\$ 1,252,394	\$ 1,252,394	\$ -	\$ -	\$ -	\$ -	\$ -
10	General		\$ 74,879	\$ 74,879	\$ -	\$ -	\$ -	\$ -	\$ -
11	Subtotal		\$ 1,327,273	\$ 1,327,273	\$ -	\$ -	\$ -	\$ -	\$ -
12	Net Utility Plant		\$ 4,675,765	\$ 4,675,765	\$ -	\$ -	\$ -	\$ -	\$ -
13	Allowance for Working Capital		\$ 35,220	\$ 35,220	\$ -	\$ -	\$ -	\$ -	\$ -
14	Consumer Deposits		\$ (51,320)	\$ (51,320)	\$ -	\$ -	\$ -	\$ -	\$ -
15	Net Rate Base		\$ 4,659,666	\$ 4,659,666	\$ -	\$ -	\$ -	\$ -	\$ -

Allocation of Production Expenses

Total System

A	B	C	D	E	F	G	H	I	J
Line		Allocatio	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Regular Tariff Demand		\$ 37,719,932	\$ 214,966	\$ 24,172,995	\$ 3,880,698	\$ 6,447,452	\$ 1,706,399	\$ 1,297,422
2	Regular Tariff Energy		\$ 54,945,633	\$ 616,645	\$ 34,420,798	\$ 5,794,918	\$ 9,627,766	\$ 2,548,110	\$ 1,937,397
3	Regular Tariff unwind		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Classes A, B, and C		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Own Use		\$ (204,459)	\$ (2,295)	\$ (128,084)	\$ (21,564)	\$ (35,826)	\$ (9,482)	\$ (7,209)
6	Fuel		\$ 3,019,789	\$ 33,864	\$ 1,890,300	\$ 318,242	\$ 528,732	\$ 139,937	\$ 108,715
7	Environmental Surcharge		\$ 5,582,812	\$ 62,607	\$ 3,494,677	\$ 588,347	\$ 977,488	\$ 258,704	\$ 200,989
8	Unwind Surcredit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Member Rate Stability Mechanism		\$ (3,817,802)	\$ (42,814)	\$ (2,389,832)	\$ (402,341)	\$ (668,455)	\$ (176,913)	\$ (137,448)
10	Non-FAC PPA		\$ 570,214	\$ 6,394	\$ 356,937	\$ 60,092	\$ 99,838	\$ 26,423	\$ 20,529
11	Non-FAC PPA Roll-in		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Rural Economic Reserve		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Base Rate Credit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	556 - System Control & Load Disp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	557 - Other Power Supply Exp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Total Purchased Power Costs		\$ 97,816,119	\$ 889,368	\$ 61,817,790	\$ 10,218,393	\$ 16,976,996	\$ 4,493,178	\$ 3,420,395
24	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Distribution Operations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Distribution Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Customer Accounts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Distribution O&M Before A&G		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Administrative & General		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Depreciation and Amortization								
32	Distribution		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	General		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	Subtotal - Dep. & Amort.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	Taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	Debt Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	426 - Realized Gain/(Loss)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	431 - Interest on Customer Deposits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	426.01 Donations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	426. Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	431 - Interest - Short Term		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	Subtotal - Other Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	Total Expenses		\$ 97,816,119	\$ 889,368	\$ 61,817,790	\$ 10,218,393	\$ 16,976,996	\$ 4,493,178	\$ 3,420,395

Allocation of Production Expenses
Energy Related

A	B	C	D	E	F	G	H	I	J
Line		Allocatio	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Regular Tariff Demand		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Regular Tariff Energy	1	\$ 54,945,633	\$ 616,645	\$ 34,420,798	\$ 5,794,918	\$ 9,627,766	\$ 2,548,110	\$ 1,937,397
3	Regular Tariff unwind		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Classes A, B, and C		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Own Use	1	\$ (204,459)	\$ (2,295)	\$ (128,084)	\$ (21,564)	\$ (35,826)	\$ (9,482)	\$ (7,209)
6	Fuel	24	\$ 3,019,789	\$ 33,864	\$ 1,890,300	\$ 318,242	\$ 528,732	\$ 139,937	\$ 108,715
7	Environmental Surcharge	25	\$ 5,582,812	\$ 62,607	\$ 3,494,677	\$ 588,347	\$ 977,488	\$ 258,704	\$ 200,989
8	Unwind Surcredit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Member Rate Stability Mechanism	26	\$ (3,817,802)	\$ (42,814)	\$ (2,389,832)	\$ (402,341)	\$ (668,455)	\$ (176,913)	\$ (137,448)
10	Non-FAC PPA	27	\$ 570,214	\$ 6,394	\$ 356,937	\$ 60,092	\$ 99,838	\$ 26,423	\$ 20,529
11	Non-FAC PPA Roll-in		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Rural Economic Reserve		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Base Rate Credit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	556 - System Control & Load Disp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	557 - Other Power Supply Exp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Total Purchased Power Costs		\$ 60,096,187	\$ 674,402	\$ 37,644,796	\$ 6,337,694	\$ 10,529,543	\$ 2,786,778	\$ 2,122,973
24	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Distribution Operations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Distribution Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Customer Accounts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Distribution O&M Before A&G		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Administrative & General	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Depreciation and Amortization								
32	Distribution	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	General	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	Subtotal - Dep. & Amort.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	Taxes	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	Debt Service	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	426 - Realized Gain/(Loss)	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	431 - Interest on Customer Deposits	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	426.01 Donations	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	426. Other	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	431 - Interest - Short Term	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	431 - Interest - Direct Serves	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	User Defined	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	User Defined	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	User Defined	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	User Defined	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	Subtotal - Other Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	Total Expenses		\$ 60,096,187	\$ 674,402	\$ 37,644,796	\$ 6,337,694	\$ 10,529,543	\$ 2,786,778	\$ 2,122,973

Allocation of Production Expenses
Demand Related

A	B	C	D	E	F	G	H	I	J
Line		Allocatio	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Regular Tariff Demand	3	\$ 37,719,932	\$ 214,966	\$ 24,172,995	\$ 3,880,698	\$ 6,447,452	\$ 1,706,399	\$ 1,297,422
2	Regular Tariff Energy		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Regular Tariff unwind		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Classes A, B, and C		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Own Use		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Fuel		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Environmental Surcharge	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Unwind Surcredit	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Member Rate Stability Mechanism	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Non-FAC PPA	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Non-FAC PPA Roll-in	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Rural Economic Reserve	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Base Rate Credit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	556 - System Control & Load Disp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	557 - Other Power Supply Exp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Total Purchased Power Costs		\$ 37,719,932	\$ 214,966	\$ 24,172,995	\$ 3,880,698	\$ 6,447,452	\$ 1,706,399	\$ 1,297,422
24	Subtransmission	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Distribution Operations	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Distribution Maintenance	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Customer Accounts	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	Customer Service	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	Sales	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Distribution O&M Before A&G		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Administrative & General	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Depreciation and Amortization								
32	Distribution	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	General	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	Subtotal - Dep. & Amort.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	Taxes	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	Debt Service	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	426 - Realized Gain/(Loss)	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	431 - Interest on Customer Deposits	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	426.01 Donations	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	426. Other	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	431 - Interest - Short Term	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	431 - Interest - Direct Serves	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	User Defined	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	User Defined	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	User Defined	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	User Defined	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	Subtotal - Other Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	Total Expenses		\$ 37,719,932	\$ 214,966	\$ 24,172,995	\$ 3,880,698	\$ 6,447,452	\$ 1,706,399	\$ 1,297,422

**Allocation of Substation Expenses
Demand Related**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations	7	\$ 200,629	\$ 1,142	\$ 122,752	\$ 22,336	\$ 37,110	\$ 9,822	\$ 7,468
3	Distribution Maintenance	7	\$ 1,015,532	\$ 5,778	\$ 621,340	\$ 113,060	\$ 187,840	\$ 49,714	\$ 37,799
4	Customer Accounts	7	\$ 31,697	\$ 180	\$ 19,393	\$ 3,529	\$ 5,863	\$ 1,552	\$ 1,180
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 1,247,857	\$ 7,100	\$ 763,485	\$ 138,925	\$ 230,813	\$ 61,087	\$ 46,446
8	Administrative & General	7	\$ 264,999	\$ 1,508	\$ 162,136	\$ 29,503	\$ 49,016	\$ 12,973	\$ 9,864
	Depreciation and Amortization								
9	Distribution	7	\$ 997,563	\$ 5,676	\$ 610,346	\$ 111,060	\$ 184,516	\$ 48,835	\$ 37,130
10	General	7	\$ 42,628	\$ 243	\$ 26,081	\$ 4,746	\$ 7,885	\$ 2,087	\$ 1,587
11	Subtotal - Dep. & Amort.		\$ 1,040,191	\$ 5,919	\$ 636,427	\$ 115,806	\$ 192,401	\$ 50,921	\$ 38,717
12	Taxes	PLTINS	\$ 169,079	\$ 962	\$ 103,449	\$ 18,824	\$ 31,274	\$ 8,277	\$ 6,293
13	Debt Service	Rate Base	\$ 415,256	\$ 2,363	\$ 254,069	\$ 46,231	\$ 76,809	\$ 20,328	\$ 15,456
14	426 - Realized Gain/(Loss)	Rate Base	\$ (3,824)	\$ (22)	\$ (2,340)	\$ (426)	\$ (707)	\$ (187)	\$ (142)
15	431 - Interest on Customer Deposits	Rate Base	\$ 3,490	\$ 20	\$ 2,136	\$ 389	\$ 646	\$ 171	\$ 130
16	426.01 Donations	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 584,002	\$ 3,323	\$ 357,314	\$ 65,018	\$ 108,021	\$ 28,589	\$ 21,737
25	Total Expenses		\$ 3,137,050	\$ 17,850	\$ 1,919,362	\$ 349,251	\$ 580,251	\$ 153,571	\$ 116,764

**Allocation of Primary 3-Phase Expenses
Total System**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations		\$ 434,047	\$ 3,807	\$ 305,489	\$ 50,692	\$ 57,088	\$ 9,533	\$ 7,437
3	Distribution Maintenance		\$ 2,610,521	\$ 22,924	\$ 1,837,070	\$ 304,740	\$ 343,613	\$ 57,394	\$ 44,778
4	Customer Accounts		\$ 88,238	\$ 779	\$ 62,054	\$ 10,278	\$ 11,656	\$ 1,950	\$ 1,521
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 3,132,806	\$ 27,510	\$ 2,204,614	\$ 365,710	\$ 412,358	\$ 68,876	\$ 53,737
8	Administrative & General		\$ 581,322	\$ 5,103	\$ 409,105	\$ 67,871	\$ 76,499	\$ 12,776	\$ 9,968
	Depreciation and Amortization								
9	Distribution		\$ 2,777,063	\$ 24,512	\$ 1,952,984	\$ 323,477	\$ 366,849	\$ 61,365	\$ 47,876
10	General		\$ 93,512	\$ 821	\$ 65,809	\$ 10,918	\$ 12,306	\$ 2,055	\$ 1,603
11	Subtotal - Dep. & Amort.		\$ 2,870,575	\$ 25,332	\$ 2,018,793	\$ 334,395	\$ 379,154	\$ 63,420	\$ 49,480
12	Taxes		\$ 461,580	\$ 4,072	\$ 324,625	\$ 53,775	\$ 60,957	\$ 10,195	\$ 7,954
13	Debt Service		\$ 1,252,197	\$ 11,050	\$ 880,642	\$ 145,873	\$ 165,387	\$ 27,663	\$ 21,583
14	426 - Realized Gain/(Loss)		\$ (11,532)	\$ (102)	\$ (8,110)	\$ (1,343)	\$ (1,523)	\$ (255)	\$ (199)
15	431 - Interest on Customer Deposits		\$ 10,525	\$ 93	\$ 7,402	\$ 1,226	\$ 1,390	\$ 233	\$ 181
16	426.01 Donations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 1,712,771	\$ 15,113	\$ 1,204,559	\$ 199,531	\$ 226,211	\$ 37,837	\$ 29,520
25	Total Expenses		\$ 8,297,473	\$ 73,059	\$ 5,837,071	\$ 967,507	\$ 1,094,222	\$ 182,909	\$ 142,705

**Allocation of Primary 3-Phase Expenses
Demand Related**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations	9	\$ 316,962	\$ 3,807	\$ 212,526	\$ 31,231	\$ 52,486	\$ 9,500	\$ 7,413
3	Distribution Maintenance	9	\$ 1,908,421	\$ 22,924	\$ 1,279,612	\$ 188,041	\$ 316,015	\$ 57,198	\$ 44,631
4	Customer Accounts	9	\$ 64,837	\$ 779	\$ 43,474	\$ 6,389	\$ 10,736	\$ 1,943	\$ 1,516
5	Customer Service	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 2,290,219	\$ 27,510	\$ 1,535,612	\$ 225,660	\$ 379,237	\$ 68,641	\$ 53,560
8	Administrative & General	9	\$ 424,827	\$ 5,103	\$ 284,850	\$ 41,859	\$ 70,347	\$ 12,733	\$ 9,935
	Depreciation and Amortization								
9	Distribution	9	\$ 2,040,576	\$ 24,512	\$ 1,368,223	\$ 201,062	\$ 337,898	\$ 61,158	\$ 47,722
10	General	9	\$ 68,338	\$ 821	\$ 45,821	\$ 6,734	\$ 11,316	\$ 2,048	\$ 1,598
11	Subtotal - Dep. & Amort.		\$ 2,108,914	\$ 25,332	\$ 1,414,045	\$ 207,796	\$ 349,214	\$ 63,207	\$ 49,320
12	Taxes	PLTINS	\$ 339,032	\$ 4,072	\$ 227,324	\$ 33,406	\$ 56,140	\$ 10,161	\$ 7,929
13	Debt Service	Rate Base	\$ 919,891	\$ 11,050	\$ 616,795	\$ 90,639	\$ 152,324	\$ 27,570	\$ 21,513
14	426 - Realized Gain/(Loss)	Rate Base	\$ (8,471)	\$ (102)	\$ (5,680)	\$ (835)	\$ (1,403)	\$ (254)	\$ (198)
15	431 - Interest on Customer Deposits	9	\$ 7,732	\$ 93	\$ 5,184	\$ 762	\$ 1,280	\$ 232	\$ 181
16	426.01 Donations	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 1,258,183	\$ 15,113	\$ 843,623	\$ 123,972	\$ 208,342	\$ 37,709	\$ 29,424
25	Total Expenses		\$ 6,082,144	\$ 73,059	\$ 4,078,130	\$ 599,287	\$ 1,007,140	\$ 182,289	\$ 142,239

**Allocation of Primary 3-Phase Expenses
Consumer Related**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations	11	\$ 117,085	\$ -	\$ 92,964	\$ 19,461	\$ 4,602	\$ 33	\$ 25
3	Distribution Maintenance	11	\$ 702,100	\$ -	\$ 557,458	\$ 116,699	\$ 27,599	\$ 197	\$ 147
4	Customer Accounts	11	\$ 23,401	\$ -	\$ 18,580	\$ 3,890	\$ 920	\$ 7	\$ 5
5	Customer Service	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 842,586	\$ -	\$ 669,002	\$ 140,050	\$ 33,121	\$ 236	\$ 177
8	Administrative & General	11	\$ 156,495	\$ -	\$ 124,255	\$ 26,012	\$ 6,152	\$ 44	\$ 33
	Depreciation and Amortization								
9	Distribution	11	\$ 736,487	\$ -	\$ 584,761	\$ 122,415	\$ 28,951	\$ 206	\$ 155
10	General	11	\$ 25,174	\$ -	\$ 19,988	\$ 4,184	\$ 990	\$ 7	\$ 5
11	Subtotal - Dep. & Amort.		\$ 761,661	\$ -	\$ 604,748	\$ 126,599	\$ 29,940	\$ 213	\$ 160
12	Taxes	PLTINS	\$ 122,548	\$ -	\$ 97,301.56	\$ 20,369.28	\$ 4,817.25	\$ 34.32	\$ 25.74
13	Debt Service	Rate Base	\$ 332,306	\$ -	\$ 263,846.70	\$ 55,234.14	\$ 13,062.64	\$ 93.06	\$ 69.79
14	426 - Realized Gain/(Loss)	Rate Base	\$ (3,060)	\$ -	\$ (2,429.77)	\$ (508.65)	\$ (120.29)	\$ (0.86)	\$ (0.64)
15	431 - Interest on Customer Deposits	Rate Base	\$ 2,793	\$ -	\$ 2,217.69	\$ 464.26	\$ 109.79	\$ 0.78	\$ 0.59
16	426.01 Donations	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 454,587	\$ -	\$ 360,936	\$ 75,559	\$ 17,869	\$ 127	\$ 95
25	Total Expenses		\$ 2,215,329	\$ -	\$ 1,758,941	\$ 368,220	\$ 87,082	\$ 620	\$ 465

**Allocation of Primary 1-Phase Expenses
Total System**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations		\$ 491,229	\$ 5,527	\$ 418,063	\$ 67,639	\$ -	\$ -	\$ -
3	Distribution Maintenance		\$ 3,032,755	\$ 34,295	\$ 2,581,418	\$ 417,042	\$ -	\$ -	\$ -
4	Customer Accounts		\$ 114,880	\$ 1,326	\$ 97,841	\$ 15,713	\$ -	\$ -	\$ -
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 3,638,863	\$ 41,147	\$ 3,097,322	\$ 500,394	\$ -	\$ -	\$ -
8	Administrative & General		\$ 669,805	\$ 7,562	\$ 570,098	\$ 92,145	\$ -	\$ -	\$ -
	Depreciation and Amortization								
9	Distribution		\$ 3,615,529	\$ 41,729	\$ 3,079,277	\$ 494,522	\$ -	\$ -	\$ -
10	General		\$ 107,746	\$ 1,216	\$ 91,707	\$ 14,822	\$ -	\$ -	\$ -
11	Subtotal - Dep. & Amort.		\$ 3,723,274	\$ 42,946	\$ 3,170,984	\$ 509,344	\$ -	\$ -	\$ -
12	Taxes		\$ 595,873	\$ 6,868	\$ 507,472	\$ 81,533	\$ -	\$ -	\$ -
13	Debt Service		\$ 1,622,069	\$ 18,706	\$ 1,381,451	\$ 221,912	\$ -	\$ -	\$ -
14	426 - Realized Gain/(Loss)		\$ (14,938)	\$ (172)	\$ (12,722)	\$ (2,044)	\$ -	\$ -	\$ -
15	431 - Interest on Customer Deposits		\$ 13,634	\$ 157	\$ 11,611	\$ 1,865	\$ -	\$ -	\$ -
16	426.01 Donations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 2,216,638	\$ 25,558	\$ 1,887,813	\$ 303,266	\$ -	\$ -	\$ -
25	Total Expenses		\$ 10,248,580	\$ 117,213	\$ 8,726,217	\$ 1,405,149	\$ -	\$ -	\$ -

**Allocation of Primary 1-Phase Expenses
Demand Related**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations	10	\$ 358,719	\$ 5,527	\$ 308,491	\$ 44,701	\$ -	\$ -	\$ -
3	Distribution Maintenance	10	\$ 2,225,988	\$ 34,295	\$ 1,914,306	\$ 277,388	\$ -	\$ -	\$ -
4	Customer Accounts	10	\$ 86,062	\$ 1,326	\$ 74,012	\$ 10,724	\$ -	\$ -	\$ -
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 2,670,769	\$ 41,147	\$ 2,296,808	\$ 332,813	\$ -	\$ -	\$ -
8	Administrative & General	10	\$ 490,844	\$ 7,562	\$ 422,116	\$ 61,166	\$ -	\$ -	\$ -
	Depreciation and Amortization								
9	Distribution	10	\$ 2,708,572	\$ 41,729	\$ 2,329,319	\$ 337,524	\$ -	\$ -	\$ -
10	General	10	\$ 78,958	\$ 1,216	\$ 67,902	\$ 9,839	\$ -	\$ -	\$ -
11	Subtotal - Dep. & Amort.		\$ 2,787,530	\$ 42,946	\$ 2,397,221	\$ 347,363	\$ -	\$ -	\$ -
12	Taxes	PLTINS	\$ 445,761	\$ 6,868	\$ 383,345	\$ 55,548	\$ -	\$ -	\$ -
13	Debt Service	Rate Base	\$ 1,214,142	\$ 18,706	\$ 1,044,138	\$ 151,298	\$ -	\$ -	\$ -
14	426 - Realized Gain/(Loss)	Rate Base	\$ (11,181)	\$ (172)	\$ (9,615)	\$ (1,393)	\$ -	\$ -	\$ -
15	431 - Interest on Customer Deposits	10	\$ 10,205	\$ 157	\$ 8,776	\$ 1,272	\$ -	\$ -	\$ -
16	426.01 Donations	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 1,658,926	\$ 25,558	\$ 1,426,644	\$ 206,724	\$ -	\$ -	\$ -
25	Total Expenses		\$ 7,608,069	\$ 117,213	\$ 6,542,789	\$ 948,066	\$ -	\$ -	\$ -

**Allocation of Primary 1-Phase Expenses
Consumer Related**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations	12	\$ 132,510	\$ -	\$ 109,572	\$ 22,938	\$ -	\$ -	\$ -
3	Distribution Maintenance	12	\$ 806,767	\$ -	\$ 667,112	\$ 139,654	\$ -	\$ -	\$ -
4	Customer Accounts	12	\$ 28,818	\$ -	\$ 23,829	\$ 4,988	\$ -	\$ -	\$ -
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 968,094	\$ -	\$ 800,513	\$ 167,581	\$ -	\$ -	\$ -
8	Administrative & General	12	\$ 178,961	\$ -	\$ 147,982	\$ 30,979	\$ -	\$ -	\$ -
	Depreciation and Amortization								
9	Distribution	12	\$ 906,957	\$ -	\$ 749,959	\$ 156,998	\$ -	\$ -	\$ -
10	General	12	\$ 28,788	\$ -	\$ 23,805	\$ 4,983	\$ -	\$ -	\$ -
11	Subtotal - Dep. & Amort.		\$ 935,745	\$ -	\$ 773,763	\$ 161,981	\$ -	\$ -	\$ -
12	Taxes	PLTINS	\$ 150,112	\$ -	\$ 124,127.18	\$ 25,985.01	\$ -	\$ -	\$ -
13	Debt Service	Rate Base	\$ 407,927	\$ -	\$ 337,313	\$ 70,614	\$ -	\$ -	\$ -
14	426 - Realized Gain/(Loss)	Rate Base	\$ (3,757)	\$ -	\$ (3,106.33)	\$ (650.28)	\$ -	\$ -	\$ -
15	431 - Interest on Customer Deposits	12	\$ 3,429	\$ -	\$ 2,835.19	\$ 593.52	\$ -	\$ -	\$ -
16	426.01 Donations	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 557,711	\$ -	\$ 461,169	\$ 96,542	\$ -	\$ -	\$ -
25	Total Expenses		\$ 2,640,511	\$ -	\$ 2,183,428	\$ 457,083	\$ -	\$ -	\$ -

**Allocation of Transformers Expenses
Total System**

A	B	C	D	E	F	G	H	I	J
Line	Allocation	TOTAL	Lighting	Residential	Non-Res.	Three Phase	Three Phase	Primary	
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations		\$ 244,548	\$ 2,714	\$ 171,040	\$ 26,042	\$ 38,394	\$ 6,358	\$ -
3	Distribution Maintenance		\$ 179,619	\$ 1,994	\$ 125,627	\$ 19,128	\$ 28,200	\$ 4,670	\$ -
4	Customer Accounts		\$ 47,737	\$ 530	\$ 33,388	\$ 5,084	\$ 7,495	\$ 1,241	\$ -
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 471,904	\$ 5,238	\$ 330,055	\$ 50,253	\$ 74,089	\$ 12,268	\$ -
8	Administrative & General		\$ 117,414	\$ 1,303	\$ 82,121	\$ 12,503	\$ 18,434	\$ 3,053	\$ -
	Depreciation and Amortization								
9	Distribution		\$ 1,502,400	\$ 16,677	\$ 1,050,796	\$ 159,991	\$ 235,877	\$ 39,059	\$ -
10	General		\$ 18,887	\$ 210	\$ 13,210	\$ 2,011	\$ 2,965	\$ 491	\$ -
11	Subtotal - Dep. & Amort.		\$ 1,521,287	\$ 16,886	\$ 1,064,006	\$ 162,002	\$ 238,843	\$ 39,550	\$ -
12	Taxes		\$ 238,236	\$ 2,644	\$ 166,625	\$ 25,370	\$ 37,403	\$ 6,194	\$ -
13	Debt Service		\$ 714,112	\$ 7,927	\$ 499,458	\$ 76,046	\$ 112,116	\$ 18,565	\$ -
14	426 - Realized Gain/(Loss)		\$ (6,576)	\$ (73)	\$ (4,600)	\$ (700)	\$ (1,032)	\$ (171)	\$ -
15	431 - Interest on Customer Deposits		\$ 6,002	\$ 67	\$ 4,198	\$ 639	\$ 942	\$ 156	\$ -
16	426.01 Donations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 951,774	\$ 10,565	\$ 665,682	\$ 101,354	\$ 149,429	\$ 24,744	\$ -
25	Total Expenses		\$ 3,062,379	\$ 33,992	\$ 2,141,864	\$ 326,113	\$ 480,795	\$ 79,615	\$ -

**Allocation of Transformers Expenses
Demand Related**

A	B	C	D	E	F	G	H	I	J
Line	Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary	
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations	14	\$ 219,482	\$ 2,714	\$ 151,520	\$ 21,956	\$ 36,945	\$ 6,347	\$ -
3	Distribution Maintenance	14	\$ 161,208	\$ 1,994	\$ 111,290	\$ 16,126	\$ 27,135	\$ 4,662	\$ -
4	Customer Accounts	14	\$ 42,844	\$ 530	\$ 29,578	\$ 4,286	\$ 7,212	\$ 1,239	\$ -
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 423,534	\$ 5,238	\$ 292,388	\$ 42,368	\$ 71,292	\$ 12,249	\$ -
8	Administrative & General	14	\$ 105,379	\$ 1,303	\$ 72,749	\$ 10,541	\$ 17,738	\$ 3,048	\$ -
	Depreciation and Amortization								
9	Distribution	14	\$ 1,348,404	\$ 16,677	\$ 930,874	\$ 134,886	\$ 226,972	\$ 38,996	\$ -
10	General	14	\$ 16,951	\$ 210	\$ 11,702	\$ 1,696	\$ 2,853	\$ 490	\$ -
11	Subtotal - Dep. & Amort.		\$ 1,365,355	\$ 16,886	\$ 942,577	\$ 136,582	\$ 229,825	\$ 39,486	\$ -
12	Taxes	PLTINS	\$ 213,816	\$ 2,644	\$ 147,609	\$ 21,389	\$ 35,991	\$ 6,184	\$ -
13	Debt Service	Rate Base	\$ 640,916	\$ 7,927	\$ 442,458	\$ 64,113	\$ 107,883	\$ 18,535	\$ -
14	426 - Realized Gain/(Loss)	Rate Base	\$ (5,902)	\$ (73)	\$ (4,075)	\$ (590)	\$ (993)	\$ (171)	\$ -
15	431 - Interest on Customer Deposits	Rate Base	\$ 5,387	\$ 67	\$ 3,719	\$ 539	\$ 907	\$ 156	\$ -
16	426.01 Donations	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 854,217	\$ 10,565	\$ 589,711	\$ 85,451	\$ 143,787	\$ 24,704	\$ -
25	Total Expenses		\$ 2,748,485	\$ 33,992	\$ 1,897,424	\$ 274,941	\$ 462,642	\$ 79,486	\$ -

**Allocation of Transformers Expenses
Consumer Related**

A	B	C	D	E	F	G	H	I	J
Line	Allocation	TOTAL	Lighting	Residential	Non-Res.	Three Phase	Three Phase	Primary	
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations	16	\$ 25,066	\$ -	\$ 19,520	\$ 4,086	\$ 1,450	\$ 10	\$ -
3	Distribution Maintenance	16	\$ 18,411	\$ -	\$ 14,337	\$ 3,001	\$ 1,065	\$ 8	\$ -
4	Customer Accounts	16	\$ 4,893	\$ -	\$ 3,810	\$ 798	\$ 283	\$ 2	\$ -
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 48,370	\$ -	\$ 37,668	\$ 7,885	\$ 2,797	\$ 20	\$ -
8	Administrative & General	16	\$ 12,035	\$ -	\$ 9,372	\$ 1,962	\$ 696	\$ 5	\$ -
Depreciation and Amortization									
9	Distribution	16	\$ 153,996	\$ -	\$ 119,922	\$ 25,105	\$ 8,906	\$ 63	\$ -
10	General	16	\$ 1,936	\$ -	\$ 1,508	\$ 316	\$ 112	\$ 1	\$ -
11	Subtotal - Dep. & Amort.		\$ 155,932	\$ -	\$ 121,430	\$ 25,420	\$ 9,018	\$ 64	\$ -
12	Taxes	PLTINS	\$ 24,419	\$ -	\$ 19,016.05	\$ 3,980.85	\$ 1,412.18	\$ 10.06	\$ -
13	Debt Service	Rate Base	\$ 73,196	\$ -	\$ 57,000.68	\$ 11,932.62	\$ 4,233.02	\$ 30.16	\$ -
14	426 - Realized Gain/(Loss)	Rate Base	\$ (674)	\$ -	\$ (524.92)	\$ (109.89)	\$ (38.98)	\$ (0.28)	\$ -
15	431 - Interest on Customer Deposits	16	\$ 615	\$ -	\$ 479.10	\$ 100.30	\$ 35.58	\$ 0.25	\$ -
16	426.01 Donations	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 97,557	\$ -	\$ 75,971	\$ 15,904	\$ 5,642	\$ 40	\$ -
25	Total Expenses		\$ 313,894	\$ -	\$ 244,440	\$ 51,172	\$ 18,153	\$ 129	\$ -

**Allocation of Secondary and Services Expenses
Total System**

A	B	C	D	E	F	G	H	I	J
Line		Allocatio	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations		\$ 209,552	\$ 1,411	\$ 155,587	\$ 27,495	\$ 21,741	\$ 3,318	\$ -
3	Distribution Maintenance		\$ 1,448,172	\$ 9,717	\$ 1,075,552	\$ 190,206	\$ 149,849	\$ 22,848	\$ -
4	Customer Accounts		\$ 41,360	\$ 280	\$ 30,693	\$ 5,417	\$ 4,311	\$ 659	\$ -
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 1,699,084	\$ 11,408	\$ 1,261,832	\$ 223,118	\$ 175,901	\$ 26,824	\$ -
8	Administrative & General		\$ 309,192	\$ 2,077	\$ 229,616	\$ 40,598	\$ 32,018	\$ 4,883	\$ -
	Depreciation and Amortization								
9	Distribution		\$ 1,301,702	\$ 8,819	\$ 965,988	\$ 170,501	\$ 135,662	\$ 20,733	\$ -
10	General		\$ 49,737	\$ 334	\$ 36,936	\$ 6,531	\$ 5,150	\$ 785	\$ -
11	Subtotal - Dep. & Amort.		\$ 1,351,439	\$ 9,153	\$ 1,002,924	\$ 177,031	\$ 140,812	\$ 21,518	\$ -
12	Taxes		\$ 218,496	\$ 1,479	\$ 162,155	\$ 28,625	\$ 22,759	\$ 3,478	\$ -
13	Debt Service		\$ 583,496	\$ 3,951	\$ 433,025	\$ 76,437	\$ 60,792	\$ 9,290	\$ -
14	426 - Realized Gain/(Loss)		\$ (5,373)	\$ (36)	\$ (3,988)	\$ (704)	\$ (560)	\$ (86)	\$ -
15	431 - Interest on Customer Deposits		\$ 4,904	\$ 33	\$ 3,640	\$ 642	\$ 511	\$ 78	\$ -
16	426.01 Donations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 801,523	\$ 5,427	\$ 594,832	\$ 105,001	\$ 83,502	\$ 12,760	\$ -
25	Total Expenses		\$ 4,161,237	\$ 28,066	\$ 3,089,203	\$ 545,748	\$ 432,234	\$ 65,986	\$ -

**Allocation of Secondary and Services Expenses
Demand Related**

A	B	C	D	E	F	G	H	I	J
Line	Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary	
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations	14	\$ 114,099	\$ 1,411	\$ 78,769	\$ 11,414	\$ 19,206	\$ 3,300	\$ -
3	Distribution Maintenance	14	\$ 785,693	\$ 9,717	\$ 542,405	\$ 78,596	\$ 132,253	\$ 22,722	\$ -
4	Customer Accounts	14	\$ 22,657	\$ 280	\$ 15,641	\$ 2,266	\$ 3,814	\$ 655	\$ -
5	Customer Service	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 922,448	\$ 11,408	\$ 636,814	\$ 92,276	\$ 155,272	\$ 26,677	\$ -
8	Administrative & General	14	\$ 167,923	\$ 2,077	\$ 115,926	\$ 16,798	\$ 28,266	\$ 4,856	\$ -
	Depreciation and Amortization								
9	Distribution	14	\$ 713,057	\$ 8,819	\$ 492,261	\$ 71,330	\$ 120,026	\$ 20,622	\$ -
10	General	14	\$ 27,012	\$ 334	\$ 18,648	\$ 2,702	\$ 4,547	\$ 781	\$ -
11	Subtotal - Dep. & Amort.		\$ 740,069	\$ 9,153	\$ 510,909	\$ 74,032	\$ 124,573	\$ 21,403	\$ -
12	Taxes	PLTINS	\$ 119,605	\$ 1,479	\$ 82,570	\$ 11,965	\$ 20,133	\$ 3,459	\$ -
13	Debt Service	Rate Base	\$ 319,496	\$ 3,951	\$ 220,565	\$ 31,960	\$ 53,779	\$ 9,240	\$ -
14	426 - Realized Gain/(Loss)	Rate Base	\$ (2,942)	\$ (36)	\$ (2,031)	\$ (294)	\$ (495)	\$ (85)	\$ -
15	431 - Interest on Customer Deposits	Rate Base	\$ 2,685	\$ 33	\$ 1,854	\$ 269	\$ 452	\$ 78	\$ -
16	426.01 Donations	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 438,844	\$ 5,427	\$ 302,957	\$ 43,899	\$ 73,869	\$ 12,691	\$ -
25	Total Expenses		\$ 2,269,285	\$ 28,066	\$ 1,566,607	\$ 227,005	\$ 381,980	\$ 65,628	\$ -

**Allocation of Secondary and Services Expenses
Consumer Related**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations	15	\$ 95,453	\$ -	\$ 76,818	\$ 16,081	\$ 2,535	\$ 18	\$ -
3	Distribution Maintenance	15	\$ 662,479	\$ -	\$ 533,147	\$ 111,610	\$ 17,597	\$ 125	\$ -
4	Customer Accounts	15	\$ 18,704	\$ -	\$ 15,052	\$ 3,151	\$ 497	\$ 4	\$ -
5	Customer Service	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 776,635	\$ -	\$ 625,017	\$ 130,842	\$ 20,629	\$ 147	\$ -
8	Administrative & General	15	\$ 141,269	\$ -	\$ 113,690	\$ 23,800	\$ 3,752	\$ 27	\$ -
	Depreciation and Amortization								
9	Distribution	15	\$ 588,645	\$ -	\$ 473,727	\$ 99,171	\$ 15,636	\$ 111	\$ -
10	General	15	\$ 22,725	\$ -	\$ 18,288	\$ 3,828	\$ 604	\$ 4	\$ -
11	Subtotal - Dep. & Amort.		\$ 611,369	\$ -	\$ 492,015	\$ 102,999	\$ 16,239	\$ 116	\$ -
12	Taxes	PLTINS	\$ 98,891	\$ -	\$ 79,584.97	\$ 16,660.46	\$ 2,626.75	\$ 18.71	\$ -
13	Debt Service	Rate Base	\$ 264,000	\$ -	\$ 212,460.77	\$ 44,476.92	\$ 7,012.40	\$ 49.95	\$ -
14	426 - Realized Gain/(Loss)	Rate Base	\$ (2,431)	\$ -	\$ (1,956.56)	\$ (409.59)	\$ (64.58)	\$ (0.46)	\$ -
15	431 - Interest on Customer Deposits	Rate Base	\$ 2,219	\$ -	\$ 1,785.78	\$ 373.84	\$ 58.94	\$ 0.42	\$ -
16	426.01 Donations	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 362,679	\$ -	\$ 291,875	\$ 61,102	\$ 9,634	\$ 69	\$ -
25	Total Expenses		\$ 1,891,952	\$ -	\$ 1,522,597	\$ 318,743	\$ 50,254	\$ 358	\$ -

**Allocation of 3-Phase Meters Expenses
Consumer Related**

A	B	C	D	E	F	G	H	I	J
Line	Allocation	TOTAL	Lighting	Residential	Non-Res.	Three Phase	Three Phase	Primary	
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations	13	\$ 307,286	\$ -	\$ -	\$ -	\$ 303,503	\$ 2,162	\$ 1,622
3	Distribution Maintenance	13	\$ 22,375	\$ -	\$ -	\$ -	\$ 22,099	\$ 157	\$ 118
4	Customer Accounts	13	\$ 4,436	\$ -	\$ -	\$ -	\$ 4,382	\$ 31	\$ 23
5	Customer Service	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 334,097	\$ -	\$ -	\$ -	\$ 329,983	\$ 2,351	\$ 1,763
8	Administrative & General	13	\$ 115,446	\$ -	\$ -	\$ -	\$ 114,025	\$ 812	\$ 609
	Depreciation and Amortization								
9	Distribution	13	\$ 176,512	\$ -	\$ -	\$ -	\$ 174,339	\$ 1,242	\$ 931
10	General	13	\$ 18,571	\$ -	\$ -	\$ -	\$ 18,342	\$ 131	\$ 98
11	Subtotal - Dep. & Amort.		\$ 195,083	\$ -	\$ -	\$ -	\$ 192,681	\$ 1,373	\$ 1,029
12	Taxes	PLTINS	\$ 28,229	\$ -	\$ -	\$ -	\$ 27,881.44	\$ 198.62	\$ 148.97
13	Debt Service	late Bas	\$ 86,501	\$ -	\$ -	\$ -	\$ 85,435.66	\$ 608.62	\$ 456.47
14	426 - Realized Gain/(Loss)	late Bas	\$ (797)	\$ -	\$ -	\$ -	\$ (786.78)	\$ (5.60)	\$ (4.20)
15	431 - Interest on Customer Deposits	late Bas	\$ 727	\$ -	\$ -	\$ -	\$ 718.11	\$ 5.12	\$ 3.84
16	426.01 Donations	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 114,660	\$ -	\$ -	\$ -	\$ 113,248	\$ 807	\$ 605
25	Total Expenses		\$ 759,287	\$ -	\$ -	\$ -	\$ 749,937	\$ 5,342	\$ 4,007

**Allocation of 1-Phase Meters Expenses
Consumer Related**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations	17	\$ 570,173	\$ -	\$ 471,474	\$ 98,699	\$ -	\$ -	\$ -
3	Distribution Maintenance	17	\$ 41,516	\$ -	\$ 34,330	\$ 7,187	\$ -	\$ -	\$ -
4	Customer Accounts	17	\$ 8,232	\$ -	\$ 6,807	\$ 1,425	\$ -	\$ -	\$ -
5	Customer Service	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 619,921	\$ -	\$ 512,610	\$ 107,311	\$ -	\$ -	\$ -
8	Administrative & General	17	\$ 214,212	\$ -	\$ 177,131	\$ 37,081	\$ -	\$ -	\$ -
	Depreciation and Amortization								
9	Distribution	17	\$ 610,647	\$ -	\$ 504,941	\$ 105,705	\$ -	\$ -	\$ -
10	General	17	\$ 34,458	\$ -	\$ 28,493	\$ 5,965	\$ -	\$ -	\$ -
11	Subtotal - Dep. & Amort.		\$ 645,105	\$ -	\$ 533,435	\$ 111,670	\$ -	\$ -	\$ -
12	Taxes	PLTINS	\$ 52,379	\$ -	\$ 43,312.21	\$ 9,067.06	\$ -	\$ -	\$ -
13	Debt Service	Rate Base	\$ 160,503	\$ -	\$ 132,719.39	\$ 27,783.72	\$ -	\$ -	\$ -
14	426 - Realized Gain/(Loss)	Rate Base	\$ (1,478)	\$ -	\$ (1,222.22)	\$ (255.86)	\$ -	\$ -	\$ -
15	431 - Interest on Customer Deposits	Rate Base	\$ 1,349	\$ -	\$ 1,115.54	\$ 233.53	\$ -	\$ -	\$ -
16	426.01 Donations	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 212,753	\$ -	\$ 175,925	\$ 36,828	\$ -	\$ -	\$ -
25	Total Expenses		\$ 1,691,991	\$ -	\$ 1,399,101	\$ 292,890	\$ -	\$ -	\$ -

**Allocation of Billing Expenses
Consumer Related**

A	B	C	D	E	F	G	H	I	J
Line	Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary	
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Distribution Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Customer Accounts	19	\$ 3,953,737	\$ -	\$ 3,139,213	\$ 657,169	\$ 155,418	\$ 1,107	\$ 830
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 3,953,737	\$ -	\$ 3,139,213	\$ 657,169	\$ 155,418	\$ 1,107	\$ 830
8	Administrative & General	19	\$ 1,301,763	\$ -	\$ 1,033,582	\$ 216,372	\$ 51,171	\$ 365	\$ 273
	Depreciation and Amortization								
9	Distribution	19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	General	19	\$ 209,403	\$ -	\$ 166,263	\$ 34,806	\$ 8,231	\$ 59	\$ 44
11	Subtotal - Dep. & Amort.		\$ 209,403	\$ -	\$ 166,263	\$ 34,806	\$ 8,231	\$ 59	\$ 44
12	Taxes	PLTINS	\$ 75,831	\$ -	\$ 60,209.13	\$ 12,604.29	\$ 2,980.86	\$ 21.23	\$ 15.93
13	Debt Service	Rate Base	\$ 122,633	\$ -	\$ 97,368.60	\$ 20,383.32	\$ 4,820.57	\$ 34.34	\$ 25.76
14	426 - Realized Gain/(Loss)	Rate Base	\$ (1,129)	\$ -	\$ (896.67)	\$ (187.71)	\$ (44.39)	\$ (0.32)	\$ (0.24)
15	431 - Interest on Customer Deposits	19	\$ 1,031	\$ -	\$ 818.40	\$ 171.33	\$ 40.52	\$ 0.29	\$ 0.22
16	426.01 Donations	19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other	19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 198,365	\$ -	\$ 157,499	\$ 32,971	\$ 7,798	\$ 56	\$ 42
25	Total Expenses		\$ 5,663,268	\$ -	\$ 4,496,558	\$ 941,317	\$ 222,618	\$ 1,586	\$ 1,189

**Allocation of Consumer Services 1 Expenses
Consumer Related**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission	20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations	20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Distribution Maintenance	20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Customer Accounts	20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Customer Service	20	\$ 277,354	\$ -	\$ 224,686	\$ 47,036	\$ 5,562	\$ 40	\$ 30
6	Sales	20	\$ 1,876	\$ -	\$ 1,520	\$ 318	\$ 38	\$ 0	\$ 0
7	Distribution O&M Before A&G		\$ 279,230	\$ -	\$ 226,206	\$ 47,354	\$ 5,600	\$ 40	\$ 30
8	Administrative & General	20	\$ 95,221	\$ -	\$ 77,139	\$ 16,148	\$ 1,910	\$ 14	\$ 10
	Depreciation and Amortization								
9	Distribution	20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	General	20	\$ 15,317	\$ -	\$ 12,409	\$ 2,598	\$ 307	\$ 2	\$ 2
11	Subtotal - Dep. & Amort.		\$ 15,317	\$ -	\$ 12,409	\$ 2,598	\$ 307	\$ 2	\$ 2
12	Taxes	PLTINS	\$ 5,547	\$ -	\$ 4,493.59	\$ 940.70	\$ 111.24	\$ 0.79	\$ 0.59
13	Debt Service	Rate Base	\$ 8,970	\$ -	\$ 7,266.92	\$ 1,521.27	\$ 179.89	\$ 1.28	\$ 0.96
14	426 - Realized Gain/(Loss)	Rate Base	\$ (83)	\$ -	\$ (66.92)	\$ (14.01)	\$ (1.66)	\$ (0.01)	\$ (0.01)
15	431 - Interest on Customer Deposits	20	\$ 75	\$ -	\$ 61.08	\$ 12.79	\$ 1.51	\$ 0.01	\$ 0.01
16	426.01 Donations	20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other	20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 14,510	\$ -	\$ 11,755	\$ 2,461	\$ 291	\$ 2	\$ 2
25	Total Expenses		\$ 404,279	\$ -	\$ 327,509	\$ 68,561	\$ 8,107	\$ 58	\$ 43

**Allocation of Consumer Services 2 Expenses
Revenue Related**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Distribution Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Customer Accounts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Administrative & General		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Depreciation and Amortization								
9	Distribution		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	General		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Subtotal - Dep. & Amort.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Taxes	28	\$ 163,135	\$ 3,628	\$ 106,458	\$ 19,875	\$ 25,511	\$ 4,331	\$ 3,332
13	Debt Service	Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	426 - Realized Gain/(Loss)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	431 - Interest on Customer Deposits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	426.01 Donations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 163,135	\$ 3,628	\$ 106,458	\$ 19,875	\$ 25,511	\$ 4,331	\$ 3,332
25	Total Expenses		\$ 163,135	\$ 3,628	\$ 106,458	\$ 19,875	\$ 25,511	\$ 4,331	\$ 3,332

**Allocation of Security Lights Expenses
Direct Assignments**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations	23	\$ 1,687	\$ 1,687	\$ -	\$ -	\$ -	\$ -	\$ -
3	Distribution Maintenance	23	\$ 96,685	\$ 96,685	\$ -	\$ -	\$ -	\$ -	\$ -
4	Customer Accounts	23	\$ 7,444	\$ 7,444	\$ -	\$ -	\$ -	\$ -	\$ -
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 105,816	\$ 105,816	\$ -	\$ -	\$ -	\$ -	\$ -
8	Administrative & General	23	\$ 22,897	\$ 22,897	\$ -	\$ -	\$ -	\$ -	\$ -
	Depreciation and Amortization								
9	Distribution	23	\$ 234,265	\$ 234,265	\$ -	\$ -	\$ -	\$ -	\$ -
10	General	23	\$ 3,683	\$ 3,683	\$ -	\$ -	\$ -	\$ -	\$ -
11	Subtotal - Dep. & Amort.		\$ 237,948	\$ 237,948	\$ -	\$ -	\$ -	\$ -	\$ -
12	Taxes	PLTINS	\$ 37,415	\$ 37,414.69	\$ -	\$ -	\$ -	\$ -	\$ -
13	Debt Service	Rate Bas	\$ 118,842	\$ 118,841.90	\$ -	\$ -	\$ -	\$ -	\$ -
14	426 - Realized Gain/(Loss)	Rate Bas	\$ (1,094)	\$ (1,094.42)	\$ -	\$ -	\$ -	\$ -	\$ -
15	431 - Interest on Customer Deposits		\$ 999	\$ 998.89	\$ -	\$ -	\$ -	\$ -	\$ -
16	426.01 Donations	23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other	23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term	23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 156,161	\$ 156,161	\$ -	\$ -	\$ -	\$ -	\$ -
25	Total Expenses		\$ 522,822	\$ 522,822	\$ -	\$ -	\$ -	\$ -	\$ -

Total Expenses

Total System

Line	B	C	D	E	F	G	H	I	J
No.	Account	Allocation Factor	TOTAL SYSTEM	Lighting Schedule	Residential Single Phase	Non-Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
1	Regular Tariff Demand		\$ 37,719,932	\$ 214,966	\$ 24,172,995	\$ 3,880,698	\$ 6,447,452	\$ 1,706,399	\$ 1,297,422
2	Regular Tariff Energy		\$ 54,945,633	\$ 616,645	\$ 34,420,798	\$ 5,794,918	\$ 9,627,766	\$ 2,548,110	\$ 1,937,397
3	Regular Tariff unwind		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Classes A, B, and C		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Own Use		\$ (204,459)	\$ (2,295)	\$ (128,084)	\$ (21,564)	\$ (35,826)	\$ (9,482)	\$ (7,209)
6	Fuel		\$ 3,019,789	\$ 33,864	\$ 1,890,300	\$ 318,242	\$ 528,732	\$ 139,937	\$ 108,715
7	Environmental Surcharge		\$ 5,582,812	\$ 62,607	\$ 3,494,677	\$ 588,347	\$ 977,488	\$ 258,704	\$ 200,989
8	Unwind Surcredit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Member Rate Stability Mechanism		\$ (3,817,802)	\$ (42,814)	\$ (2,389,832)	\$ (402,341)	\$ (668,455)	\$ (176,913)	\$ (137,448)
10	Non-FAC PPA		\$ 570,214	\$ 6,394	\$ 356,937	\$ 60,092	\$ 99,838	\$ 26,423	\$ 20,529
11	Non-FAC PPA Roll-in		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Rural Economic Reserve		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Base Rate Credit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	556 - System Control & Load Disp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	557 - Other Power Supply Exp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Total Purchased Power Costs		\$ 97,816,119	\$ 889,368	\$ 61,817,790	\$ 10,218,393	\$ 16,976,996	\$ 4,493,178	\$ 3,420,395
24	Transmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Distribution Operations		\$ 2,459,150	\$ 16,288	\$ 1,644,405	\$ 292,904	\$ 457,836	\$ 31,192	\$ 16,526
27	Distribution Maintenance		\$ 8,447,174	\$ 171,393	\$ 6,275,337	\$ 1,051,363	\$ 731,602	\$ 134,783	\$ 82,696
28	Customer Accounts		\$ 4,297,760	\$ 10,539	\$ 3,389,389	\$ 698,614	\$ 189,124	\$ 6,540	\$ 3,555
29	Customer Service		\$ 277,354	\$ -	\$ 224,686	\$ 47,036	\$ 5,562	\$ 40	\$ 30
30	Sales		\$ 1,876	\$ -	\$ 1,520	\$ 318	\$ 38	\$ 0	\$ 0
31	Distribution O&M Before A&G		\$ 15,483,314	\$ 198,220	\$ 11,535,337	\$ 2,090,235	\$ 1,384,161	\$ 172,554	\$ 102,807
32	Administrative & General		\$ 3,692,271	\$ 40,450	\$ 2,740,928	\$ 512,221	\$ 343,072	\$ 34,875	\$ 20,724
	Depreciation and Amortization								
33	Distribution		\$ 11,215,680	\$ 331,677	\$ 8,164,332	\$ 1,365,256	\$ 1,097,243	\$ 171,233	\$ 85,938
34	General		\$ 593,943	\$ 6,507	\$ 440,909	\$ 82,396	\$ 55,187	\$ 5,610	\$ 3,334
35	Subtotal - Dep. & Amort.		\$ 11,809,623	\$ 338,184	\$ 8,605,241	\$ 1,447,652	\$ 1,152,430	\$ 176,843	\$ 89,272
36	Taxes		\$ 2,045,800	\$ 57,068	\$ 1,478,800	\$ 250,613	\$ 208,879	\$ 32,696	\$ 17,745
37	Debt Service		\$ 5,084,579	\$ 162,838	\$ 3,686,001	\$ 616,187	\$ 505,540	\$ 76,491	\$ 37,522
38	426 - Realized Gain/(Loss)		\$ (46,824)	\$ (1,500)	\$ (33,944)	\$ (5,674)	\$ (4,656)	\$ (704)	\$ (346)
39	431 - Interest on Customer Deposits		\$ 42,737	\$ 1,369	\$ 30,982	\$ 5,179	\$ 4,249	\$ 643	\$ 315
40	426.01 Donations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	426. Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	431 - Interest - Short Term		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	Subtotal - Other Expenses		\$ 7,126,292	\$ 219,775	\$ 5,161,837	\$ 866,305	\$ 714,012	\$ 109,125	\$ 55,237
49	Total Expenses		\$ 135,927,619	\$ 1,685,997	\$ 89,861,134	\$ 15,134,805	\$ 20,570,672	\$ 4,986,576	\$ 3,688,435

**Total Expenses
Energy Related**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Regular Tariff Demand		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Regular Tariff Energy		\$ 54,945,633	\$ 616,645	\$ 34,420,798	\$ 5,794,918	\$ 9,627,766	\$ 2,548,110	\$ 1,937,397
3	Regular Tariff unwind		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Classes A, B, and C		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Own Use		\$ (204,459)	\$ (2,295)	\$ (128,084)	\$ (21,564)	\$ (35,826)	\$ (9,482)	\$ (7,209)
6	Fuel		\$ 3,019,789	\$ 33,864	\$ 1,890,300	\$ 318,242	\$ 528,732	\$ 139,937	\$ 108,715
7	Environmental Surcharge		\$ 5,582,812	\$ 62,607	\$ 3,494,677	\$ 588,347	\$ 977,488	\$ 258,704	\$ 200,989
8	Unwind Surcredit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Member Rate Stability Mechanism		\$ (3,817,802)	\$ (42,814)	\$ (2,389,832)	\$ (402,341)	\$ (668,455)	\$ (176,913)	\$ (137,448)
10	Non-FAC PPA		\$ 570,214	\$ 6,394	\$ 356,937	\$ 60,092	\$ 99,838	\$ 26,423	\$ 20,529
11	Non-FAC PPA Roll-in		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Rural Economic Reserve		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Base Rate Credit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	556 - System Control & Load Disp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	557 - Other Power Supply Exp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Total Purchased Power Costs		\$ 60,096,187	\$ 674,402	\$ 37,644,796	\$ 6,337,694	\$ 10,529,543	\$ 2,786,778	\$ 2,122,973
24	Transmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Distribution Operations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Distribution Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	Customer Accounts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Distribution O&M Before A&G		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	Administrative & General		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Depreciation and Amortization								
33	Distribution		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	General		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	Subtotal - Dep. & Amort.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	Taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	Debt Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	426 - Realized Gain/(Loss)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	431 - Interest on Customer Deposits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	426.01 Donations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	426. Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	431 - Interest - Short Term		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	Subtotal - Other Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	Total Expenses		\$ 60,096,187	\$ 674,402	\$ 37,644,796	\$ 6,337,694	\$ 10,529,543	\$ 2,786,778	\$ 2,122,973

Total Expenses
Demand Related

Line	B	C	D	E	F	G	H	I	J
No.	Account	Allocation Factor	TOTAL SYSTEM	Lighting Schedule	Residential Single Phase	Non -Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
1	Regular Tariff Demand		\$ 37,719,932	\$ 214,966	\$ 24,172,995	\$ 3,880,698	\$ 6,447,452	\$ 1,706,399	\$ 1,297,422
2	Regular Tariff Energy		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Regular Tariff unwind		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Classes A, B, and C		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Own Use		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Fuel		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Environmental Surcharge		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Unwind Surcredit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Member Rate Stability Mechanism		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Non-FAC PPA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Non-FAC PPA Roll-in		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Rural Economic Reserve		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Base Rate Credit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	556 - System Control & Load Disp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	557 - Other Power Supply Exp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Total Purchased Power Costs		\$ 37,719,932	\$ 214,966	\$ 24,172,995	\$ 3,880,698	\$ 6,447,452	\$ 1,706,399	\$ 1,297,422
24	Transmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Distribution Operations		\$ 1,209,890	\$ 14,601	\$ 874,057	\$ 131,638	\$ 145,746	\$ 28,968	\$ 14,880
27	Distribution Maintenance		\$ 6,096,841	\$ 74,708	\$ 4,468,953	\$ 673,211	\$ 663,243	\$ 134,296	\$ 82,430
28	Customer Accounts		\$ 248,096	\$ 3,095	\$ 182,097	\$ 27,194	\$ 27,625	\$ 5,389	\$ 2,696
29	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Distribution O&M Before A&G		\$ 7,554,827	\$ 92,404	\$ 5,525,107	\$ 832,043	\$ 836,613	\$ 168,654	\$ 100,006
32	Administrative & General		\$ 1,453,973	\$ 17,553	\$ 1,057,778	\$ 159,867	\$ 165,367	\$ 33,609	\$ 19,799
	Depreciation and Amortization								
33	Distribution		\$ 7,808,172	\$ 97,413	\$ 5,731,023	\$ 855,862	\$ 869,412	\$ 169,610	\$ 84,852
34	General		\$ 233,888	\$ 2,824	\$ 170,155	\$ 25,716	\$ 26,601	\$ 5,406	\$ 3,185
35	Subtotal - Dep. & Amort.		\$ 8,042,060	\$ 100,236	\$ 5,901,178	\$ 881,578	\$ 896,014	\$ 175,017	\$ 88,037
36	Taxes		\$ 1,287,293	\$ 16,026	\$ 944,296	\$ 141,130	\$ 143,538	\$ 28,081	\$ 14,222
37	Debt Service		\$ 3,509,700	\$ 43,996	\$ 2,578,024	\$ 384,242	\$ 390,796	\$ 75,674	\$ 36,969
38	426 - Realized Gain/(Loss)		\$ (32,321)	\$ (405)	\$ (23,741)	\$ (3,538)	\$ (3,599)	\$ (697)	\$ (340)
39	431 - Interest on Customer Deposits		\$ 29,500	\$ 370	\$ 21,669	\$ 3,230	\$ 3,285	\$ 636	\$ 311
40	426.01 Donations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	426. Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	431 - Interest - Short Term		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	Subtotal - Other Expenses		\$ 4,794,173	\$ 59,987	\$ 3,520,248	\$ 525,063	\$ 534,019	\$ 103,694	\$ 51,161
49	Total Expenses		\$ 59,564,965	\$ 485,146	\$ 40,177,306	\$ 6,279,250	\$ 8,879,465	\$ 2,187,373	\$ 1,556,425

**Total Expenses
Consumer Related**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Regular Tariff Demand		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Regular Tariff Energy		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Regular Tariff unwind		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Classes A, B, and C		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Own Use		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Fuel		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Environmental Surcharge		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Unwind Surcredit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Member Rate Stability Mechanism		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Non-FAC PPA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Non-FAC PPA Roll-in		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Rural Economic Reserve		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Base Rate Credit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	556 - System Control & Load Disp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	557 - Other Power Supply Exp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Total Purchased Power Costs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Transmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Distribution Operations		\$ 1,247,573	\$ -	\$ 770,348	\$ 161,266	\$ 312,090	\$ 2,223	\$ 1,646
27	Distribution Maintenance		\$ 2,253,648	\$ -	\$ 1,806,384	\$ 378,152	\$ 68,360	\$ 487	\$ 266
28	Customer Accounts		\$ 4,042,220	\$ -	\$ 3,207,292	\$ 671,420	\$ 161,499	\$ 1,150	\$ 859
29	Customer Service		\$ 277,354	\$ -	\$ 224,686	\$ 47,036	\$ 5,562	\$ 40	\$ 30
30	Sales		\$ 1,876	\$ -	\$ 1,520	\$ 318	\$ 38	\$ 0	\$ 0
31	Distribution O&M Before A&G		\$ 7,822,671	\$ -	\$ 6,010,230	\$ 1,258,192	\$ 547,548	\$ 3,901	\$ 2,800
32	Administrative & General		\$ 2,215,401	\$ -	\$ 1,683,150	\$ 352,354	\$ 177,705	\$ 1,266	\$ 926
	Depreciation and Amortization								
33	Distribution		\$ 3,173,243	\$ -	\$ 2,433,310	\$ 509,393	\$ 227,831	\$ 1,623	\$ 1,086
34	General		\$ 356,372	\$ -	\$ 270,754	\$ 56,680	\$ 28,586	\$ 204	\$ 149
35	Subtotal - Dep. & Amort.		\$ 3,529,615	\$ -	\$ 2,704,063	\$ 566,073	\$ 256,417	\$ 1,827	\$ 1,235
36	Taxes		\$ 557,957	\$ -	\$ 428,045	\$ 89,608	\$ 39,830	\$ 284	\$ 191
37	Debt Service		\$ 1,456,037	\$ -	\$ 1,107,976	\$ 231,946	\$ 114,744	\$ 817	\$ 553
38	426 - Realized Gain/(Loss)		\$ (13,409)	\$ -	\$ (10,203)	\$ (2,136)	\$ (1,057)	\$ (8)	\$ (5)
39	431 - Interest on Customer Deposits		\$ 12,238	\$ -	\$ 9,313	\$ 1,950	\$ 964	\$ 7	\$ 5
40	426.01 Donations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	426. Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	431 - Interest - Short Term		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	Subtotal - Other Expenses		\$ 2,012,823	\$ -	\$ 1,535,130	\$ 321,367	\$ 154,482	\$ 1,100	\$ 744
49	Total Expenses		\$ 15,580,511	\$ -	\$ 11,932,574	\$ 2,497,986	\$ 1,136,152	\$ 8,094	\$ 5,705

**Total Expenses
Revenue Related**

Line	B	C	D	E	F	G	H	I	J
No.	Account	Allocation Factor	TOTAL SYSTEM	Lighting Schedule	Residential Single Phase	Non-Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
1	Regular Tariff Demand		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Regular Tariff Energy		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Regular Tariff unwind		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Classes A, B, and C		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Own Use		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Fuel		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Environmental Surcharge		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Unwind Surcredit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Member Rate Stability Mechanism		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Non-FAC PPA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Non-FAC PPA Roll-in		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Rural Economic Reserve		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Base Rate Credit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	556 - System Control & Load Disp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	557 - Other Power Supply Exp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Total Purchased Power Costs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Transmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Distribution Operations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Distribution Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	Customer Accounts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Distribution O&M Before A&G		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	Administrative & General		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Depreciation and Amortization								
33	Distribution		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	General		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	Subtotal - Dep. & Amort.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	Taxes		\$ 163,135	\$ 3,628	\$ 106,458	\$ 19,875	\$ 25,511	\$ 4,331	\$ 3,332
37	Debt Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	426 - Realized Gain/(Loss)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	431 - Interest on Customer Deposits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	426.01 Donations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	426. Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	431 - Interest - Short Term		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	Subtotal - Other Expenses		\$ 163,135	\$ 3,628	\$ 106,458	\$ 19,875	\$ 25,511	\$ 4,331	\$ 3,332
49	Total Expenses		\$ 163,135	\$ 3,628	\$ 106,458	\$ 19,875	\$ 25,511	\$ 4,331	\$ 3,332

Total Expenses
Direct Assignments

Line	B	C	D	E	F	G	H	I	J
No.	Account	Allocation Factor	TOTAL SYSTEM	Lighting Schedule	Residential Single Phase	Non -Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
1	Regular Tariff Demand		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Regular Tariff Energy		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Regular Tariff unwind		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Classes A, B, and C		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Own Use		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Fuel		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Environmental Surcharge		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Unwind Surcredit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Member Rate Stability Mechanism		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Non-FAC PPA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Non-FAC PPA Roll-in		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Rural Economic Reserve		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Base Rate Credit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	556 - System Control & Load Disp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	557 - Other Power Supply Exp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Total Purchased Power Costs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Transmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Distribution Operations		\$ 1,687	\$ 1,687	\$ -	\$ -	\$ -	\$ -	\$ -
27	Distribution Maintenance		\$ 96,685	\$ 96,685	\$ -	\$ -	\$ -	\$ -	\$ -
28	Customer Accounts		\$ 7,444	\$ 7,444	\$ -	\$ -	\$ -	\$ -	\$ -
29	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Distribution O&M Before A&G		\$ 105,816	\$ 105,816	\$ -	\$ -	\$ -	\$ -	\$ -
32	Administrative & General		\$ 22,897	\$ 22,897	\$ -	\$ -	\$ -	\$ -	\$ -
	Depreciation and Amortization								
33	Distribution		\$ 234,265	\$ 234,265	\$ -	\$ -	\$ -	\$ -	\$ -
34	General		\$ 3,683	\$ 3,683	\$ -	\$ -	\$ -	\$ -	\$ -
35	Subtotal - Dep. & Amort.		\$ 237,948	\$ 237,948	\$ -	\$ -	\$ -	\$ -	\$ -
36	Taxes		\$ 37,415	\$ 37,415	\$ -	\$ -	\$ -	\$ -	\$ -
37	Debt Service		\$ 118,842	\$ 118,842	\$ -	\$ -	\$ -	\$ -	\$ -
38	426 - Realized Gain/(Loss)		\$ (1,094)	\$ (1,094)	\$ -	\$ -	\$ -	\$ -	\$ -
39	431 - Interest on Customer Deposits		\$ 999	\$ 999	\$ -	\$ -	\$ -	\$ -	\$ -
40	426.01 Donations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	426. Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	431 - Interest - Short Term		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	Subtotal - Other Expenses		\$ 156,161	\$ 156,161	\$ -	\$ -	\$ -	\$ -	\$ -
49	Total Expenses		\$ 521,823	\$ 521,823	\$ -	\$ -	\$ -	\$ -	\$ -

KENERGY CORP.
Total Revenue Requirements (Present Rates)

A	B	C	D	E	F	G	H	I
Line No.		TOTAL SYSTEM	Lighting Schedule	Residential Single Phase	Non -Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
	Revenue							
1	Base Rate	\$ 132,884,716	\$ 2,345,084	\$ 85,515,565	\$ 15,299,375	\$ 21,772,204	\$ 4,505,157	\$ 3,447,331
2	Other	\$ 1,836,642	\$ 7,865	\$ 1,393,258	\$ 264,476	\$ 135,990	\$ 19,694	\$ 15,360
3	Total	\$ 134,721,359	\$ 2,352,948	\$ 86,908,823	\$ 15,563,851	\$ 21,908,194	\$ 4,524,851	\$ 3,462,691
	Production							
4	Generation	\$ 97,816,119	\$ 889,368	\$ 61,817,790	\$ 10,218,393	\$ 16,976,996	\$ 4,493,178	\$ 3,420,395
5	Not Applicable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Total Production	\$ 97,816,119	\$ 889,368	\$ 61,817,790	\$ 10,218,393	\$ 16,976,996	\$ 4,493,178	\$ 3,420,395
8	Subtransmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Substation	\$ 3,250,775	\$ 18,497	\$ 1,988,943	\$ 361,912	\$ 601,287	\$ 159,138	\$ 120,997
10	Primary	\$ 19,329,497	\$ 198,380	\$ 15,179,810	\$ 2,472,903	\$ 1,139,353	\$ 190,458	\$ 148,594
11	Transformers	\$ 3,254,565	\$ 36,125	\$ 2,276,281	\$ 346,579	\$ 510,968	\$ 84,612	\$ -
12	Secondary and Services	\$ 4,320,972	\$ 29,147	\$ 3,207,748	\$ 566,675	\$ 448,874	\$ 68,528	\$ -
13	3 Phase Meters	\$ 783,299	\$ -	\$ -	\$ -	\$ 773,654	\$ 5,511	\$ 4,134
14	1 Phase Meters	\$ 1,736,546	\$ -	\$ 1,435,943	\$ 300,603	\$ -	\$ -	\$ -
15	Metering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Billing	\$ 5,705,866	\$ -	\$ 4,530,380	\$ 948,398	\$ 224,292	\$ 1,598	\$ 1,198
17	Consumer Ser 1	\$ 407,376	\$ -	\$ 330,018	\$ 69,087	\$ 8,169	\$ 58	\$ 44
18	Consumer Ser 2	\$ 163,135	\$ 3,628	\$ 106,458	\$ 19,875	\$ 25,511	\$ 4,331	\$ 3,332
19	Consumer Ser 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Security Lights	\$ 554,883	\$ 554,883	\$ -	\$ -	\$ -	\$ -	\$ -
21	Street Lights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Total Distribution	\$ 39,506,912	\$ 840,660	\$ 29,055,581	\$ 5,086,031	\$ 3,732,109	\$ 514,234	\$ 278,298
23	Total Expenses	\$ 137,323,031	\$ 1,730,027	\$ 90,873,371	\$ 15,304,424	\$ 20,709,104	\$ 5,007,412	\$ 3,698,693
24	Margins	\$ (2,601,672)	\$ 622,921	\$ (3,964,548)	\$ 259,428	\$ 1,199,090	\$ (482,561)	\$ (236,001)

KENERGY CORP.

Calculation of Unbundled Revenue Requirements (Energy Related)

A	B	C	D	E	F	G	H	I
Line		TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.		SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
	Production							
1	Generation	\$ 60,096,187	\$ 674,402	\$ 37,644,796	\$ 6,337,694	\$ 10,529,543	\$ 2,786,778	\$ 2,122,973
2	Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Not Applicable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Not Applicable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Total Production	\$ 60,096,187	\$ 674,402	\$ 37,644,796	\$ 6,337,694	\$ 10,529,543	\$ 2,786,778	\$ 2,122,973
6	Subtransmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Substation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Primary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Transformers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Secondary and Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	3 Phase Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	1 Phase Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Metering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Billing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Consumer Ser 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Consumer Ser 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Consumer Ser 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Security Lights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Street Lights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Total Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Total	\$ 60,096,187	\$ 674,402	\$ 37,644,796	\$ 6,337,694	\$ 10,529,543	\$ 2,786,778	\$ 2,122,973

KENERGY CORP.

Calculation of Unbundled Revenue Requirements (Demand Related)

A	B	C	D	E	F	G	H	I
Line		TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.		SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
	Production							
1	Generation	\$ 37,719,932	\$ 214,966	\$ 24,172,995	\$ 3,880,698	\$ 6,447,452	\$ 1,706,399	\$ 1,297,422
2	Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Not Applicable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Not Applicable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Total Production	\$ 37,719,932	\$ 214,966	\$ 24,172,995	\$ 3,880,698	\$ 6,447,452	\$ 1,706,399	\$ 1,297,422
6	Subtransmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Substation	\$ 3,250,775	\$ 18,497	\$ 1,988,943	\$ 361,912	\$ 601,287	\$ 159,138	\$ 120,997
8	Primary	\$ 14,271,741	\$ 198,380	\$ 11,073,461	\$ 1,613,273	\$ 1,048,705	\$ 189,812	\$ 148,110
9	Transformers	\$ 2,920,972	\$ 36,125	\$ 2,016,501	\$ 292,196	\$ 491,676	\$ 84,474	\$ -
10	Secondary and Services	\$ 2,356,731	\$ 29,147	\$ 1,626,975	\$ 235,753	\$ 396,699	\$ 68,156	\$ -
11	3 Phase Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	1 Phase Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Metering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Billing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Consumer Ser 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Consumer Ser 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Consumer Ser 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Security Lights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Street Lights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Total Distribution	\$ 22,800,219	\$ 282,149	\$ 16,705,881	\$ 2,503,134	\$ 2,538,367	\$ 501,581	\$ 269,107
21	Total	\$ 60,520,151	\$ 497,115	\$ 40,878,875	\$ 6,383,832	\$ 8,985,819	\$ 2,207,980	\$ 1,566,529

KENERGY CORP.

Calculation of Unbundled Revenue Requirements (Consumer Related)

A	B	C	D	E	F	G	H	I
Line		TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.		SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Subtransmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Substation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Primary	\$ 5,057,757	\$ -	\$ 4,106,348	\$ 859,630	\$ 90,648	\$ 646	\$ 484
6	Transformers	\$ 333,593	\$ -	\$ 259,781	\$ 54,383	\$ 19,292	\$ 137	\$ -
7	Secondary and Services	\$ 1,964,241	\$ -	\$ 1,580,773	\$ 330,922	\$ 52,174	\$ 372	\$ -
8	3 Phase Meters	\$ 783,299	\$ -	\$ -	\$ -	\$ 773,654	\$ 5,511	\$ 4,134
9	1 Phase Meters	\$ 1,736,546	\$ -	\$ 1,435,943	\$ 300,603	\$ -	\$ -	\$ -
10	Metering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Billing	\$ 5,705,866	\$ -	\$ 4,530,380	\$ 948,398	\$ 224,292	\$ 1,598	\$ 1,198
12	Consumer Ser 1	\$ 407,376	\$ -	\$ 330,018	\$ 69,087	\$ 8,169	\$ 58	\$ 44
13	Consumer Ser 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Consumer Ser 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Security Lights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Street Lights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Total Distribution	\$ 15,988,676	\$ -	\$ 12,243,242	\$ 2,563,022	\$ 1,168,230	\$ 8,322	\$ 5,860
18	Total	\$ 15,988,676	\$ -	\$ 12,243,242	\$ 2,563,022	\$ 1,168,230	\$ 8,322	\$ 5,860

KENERGY CORP.
Determination of Fixed Charge Rate

Line No	<u>Item</u> (a)	<u>Rate</u> <u>Calculation</u> (b)
1	Distribution O & M Expense (Sub, Primary, Transf. & Sec.)	\$ 9,866,233
2	Distribution Plant @ Year End (Sub, Primary, Transf. & Sec.)	÷ \$ 257,203,800
3		
4	Dist. Exp. Cost Factor (Ln 1/Ln 2)	3.84%
5		
6	Test Year A & G Acct. Expense	\$ 3,692,271
7	Test Year O & M Expense Excluding A & G	÷ \$ 15,483,314
8		
9	Line 6/ Line 7	23.85%
10	Dist. Expense Carrying Cost Factor (Ln 4)	x 3.84%
11		
12	A & G Cost Factor (Ln 9 x Ln 10)	0.91%
13		
14	Property Tax:	
15	Property Tax	\$ 1,826,623
16	Total Utility Plant	\$ 295,835,700
17	Property Tax Factor:	0.62%
18		
19	Cost Of Capital	3.95%
20	Distribution Plant Depreciation Rate	@ 3.89%
21	Amortization Factor	= 6.26%
22	Replacement Cost Factor	x 1.260
23	Capital Recovery Factor	7.89%
24		
25	General Plant Factor:	
26	General Plant @ Year End	\$ 25,704,361
27	Net General Plant @ Year End	\$ 13,629,594
28	General Plant Less Transportation @ Year End	\$ 17,220,228
29	General Plant Depreciation Rate	3.98% \$ 685,365
30	Property Tax	0.62% \$ 158,710
31	Cost Of Capital	3.95% \$ 538,369
32	General Plant Fixed Charges	\$ 1,382,444
33	Total Utility Plant	\$ 295,835,700
34	Percent of TUP - General Plant Factor (Ln. 31 ÷ Ln. 33)	0.47%
35		
36	SUMMARY:	
37	O & M Factor	3.84%
38	A & G Factor	0.91%
39	Property Tax Factor	0.62%
40	Capital Recovery Factor	7.89%
41	General Plant Factor	0.47%
42	Total Annual Carrying Cost	13.72%
43	PSC Assessment	÷ 0.998099
44	Adjusted Annual Carrying Cost	13.75%
45		÷ 12
46	Monthly Fixed Charge Rate Charge	1.15%