

KENERGY CORP.
CASE NO. 2015-00312
SUMMARY OF REVENUE - TEST YEAR JUNE 30, 2015

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
	RATE	AVG. NO. CUSTOMERS (exc. YDL only)	KWH BILLED	REVENUE BILLED	NORMALIZED AVG. NO. CUSTOMERS (exc. YDL only)	NORMALIZED KWH BILLED	ADJ. TEST YEAR REV. NORMALIZED	Revenue Proposed	distribution change	Percent change	
5	Residential - Single & Three Phase										
6	Base Rate	45,250	734,264,974	\$ 82,853,339	45,366	736,147,289	\$ 83,065,740	\$ 85,187,717	\$ 2,121,977	2.6%	
7	WAF's / Base Rate Credit			\$ (10,466,296)			\$ 3,388,891	\$ 3,388,891	\$ -	0.0%	
8	Subtotal			<u>\$ 72,387,043</u>			<u>\$ 86,454,632</u>	<u>\$ 88,576,609</u>	<u>\$ 2,121,977</u>	2.5%	
10	Commercial and all other single phase										
11	Base Rate	9,419	121,175,195	\$ 14,565,212	9,497	122,178,663	\$ 14,685,833	\$ 14,838,795	\$ 152,962	1.0%	
12	WAF's / Base Rate Credit			\$ (1,832,037)			\$ 562,456	\$ 562,456	\$ -	0.0%	
13	Subtotal			<u>\$ 12,733,175</u>			<u>\$ 15,248,289</u>	<u>\$ 15,401,251</u>	<u>\$ 152,962</u>	1.0%	
15	Commercial & Public Bldgs - Three Phase(Under 1000 KW)										
17	Base Rate	1,112	200,804,196	\$ 20,542,293	1,123	202,790,928	\$ 20,744,716	\$ 20,744,716	\$ -	0.0%	
18	WAF's / Base Rate Credit			\$ (2,628,940)			\$ 933,558	\$ 933,558	\$ -	0.0%	
19	Subtotal			<u>\$ 17,913,354</u>			<u>\$ 21,678,275</u>	<u>\$ 21,678,275</u>	<u>\$ -</u>	0.0%	
21	Commercial - Three-Phase (1001 KW and over)										
23	Base Rate	14	95,367,856	\$ 7,478,049	14.00	95,367,856	\$ 7,479,102	\$ 7,781,043	\$ 301,941	4.0%	
24	WAF's / Base Rate Credit			\$ (991,791)			\$ 439,031	\$ 439,031	\$ -	0.0%	
25	Subtotal			<u>\$ 6,486,258</u>			<u>\$ 7,918,133</u>	<u>\$ 8,220,074</u>	<u>\$ 301,941</u>	3.8%	
27	Total Unmetered Lighting										
28	Base Rate		13,032,030	\$ 2,282,804		13,032,030	\$ 2,282,804	\$ 2,305,422	\$ 22,619	1.0%	
29	WAF's / Base Rate Credit			\$ (278,569)			\$ 59,994	\$ 59,994	\$ -	0.0%	
30	Subtotal			<u>\$ 2,004,235</u>			<u>\$ 2,342,797</u>	<u>\$ 2,365,416</u>	<u>\$ 22,619</u>	1.0%	
32	Total Non direct served - Billings										
33	Base Rate	55,795	1,164,644,251	\$ 127,721,698	56,000	1,169,516,766	\$ 128,258,196	\$ 130,857,694	\$ 2,599,498	2.0%	
34	WAF's / Base Rate Credit			\$ (16,197,633)			\$ 5,383,930	\$ 5,383,930	\$ -	0.0%	
35	Subtotal	55,795	1,164,644,251	\$ 111,524,065	56,000	1,169,516,766	\$ 133,642,125	\$ 136,241,623	\$ 2,599,498	1.9%	
36	Unbilled Impact-Base Rate		(6,281,485)	\$ 17,503		(6,281,485)	\$ (728,491)	\$ (733,008)	\$ (4,516)	0.6%	
37	Unbilled WAF's						(\$28,917)	(\$28,917)	\$0	0.0%	
38	Total Non direct served - booked	55,795	1,158,362,766	\$ 111,541,568	56,000	1,163,235,281	\$ 132,884,717	\$ 135,479,699	\$ 2,594,981	2.0%	

40	Direct served (Class A) - base rate	2	7,440,270,045	\$ 258,778,301	2	7,440,270,045	\$ 258,862,507	\$ 258,862,507	\$ -	0.0%
41	Other charges and credits									
42	Total Class A			<u>\$ 258,778,301</u>			<u>\$ 258,862,507</u>	<u>\$ 258,862,507</u>	<u>\$ -</u>	0.0%
43	Direct served (Class B) - base rate	3	681,396,184	\$ 34,147,411	3	681,396,184	\$ 34,147,411	\$ 34,147,411	\$ -	0.0%
44	Other charges and credits			\$ 2,481,477			\$ 2,481,477	\$ 2,481,477	\$ -	0.0%
45	WAF's / Base Rate Credit			<u>\$ (5,531,782)</u>			<u>\$ 2,754,047</u>	<u>\$ 2,754,047</u>	<u>\$ -</u>	0.0%
46	Total Class B			<u>\$ 31,097,106</u>			<u>\$ 39,382,934</u>	<u>\$ 39,382,934</u>	<u>\$ -</u>	0.0%
47	All other (Class C) - base rate	17	335,009,938	\$ 21,998,743	17	335,009,938	\$ 22,013,239	\$ 21,970,431	\$ (42,808)	-0.2%
48	WAF's / Base Rate Credit			<u>\$ (2,994,645)</u>			<u>\$ 1,551,942</u>	<u>\$ 1,551,942</u>	<u>\$ -</u>	0.0%
49	Total Class C			<u>\$ 19,004,098</u>			<u>\$ 23,565,181</u>	<u>\$ 23,522,373</u>	<u>\$ (42,808)</u>	-0.2%
50	Total direct serves	22	8,456,676,167	\$ 308,879,506	22	8,456,676,167	\$ 321,810,622	\$ 321,767,815	\$ (42,808)	0.0%
51										
52	Subtotal - all	55,817	9,615,038,933	\$ 420,421,073	56,022	9,619,911,448	\$ 454,695,339	\$ 457,247,513	\$ 2,552,174	0.6%
53										
54	Misc. Revenues	NA	NA	\$ 1,849,397	NA	NA	\$ 1,838,276	\$ 1,849,909	\$ 11,633	0.6%
55										
56	Total All	55,817	9,615,038,933	\$ 422,270,470	56,022	9,619,911,448	\$ 456,533,615	\$ 459,097,422	\$ 2,563,807	0.6%

KENERGY CORP.
CASE NO. 2015-00312
RESIDENTIAL CONSUMPTION ANALYSIS

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		TEST YEAR DATA			Adjustment to year-end level of customers		Normalized	Distribution proposed rate	Proposed Revenue
1	Customer charge:		<u>\$15.60</u>			<u>\$15.60</u>			
2	Number of bills per consumption analysis	543,000							
3	adjustment to number booked	-			(1)	(3)			
4	Number of bills per books with customer charge	<u>543,000</u>		<u>\$8,470,800</u>	1,392	544,392	<u>\$8,492,515</u>	\$18.50	<u>\$ 10,071,252</u>
5	plus yard light only bills(no customer charge)	2,069							
6	Total bills issued per books	<u>545,069</u>							
7									
8	Energy Charge:								
9			<u>\$ 0.101304</u>			at <u>\$ 0.101304</u>			
10	Kwh sales per consumption analysis	741,758,641		\$75,143,117					
11	Adjustments made after bills are rendered	<u>(7,493,667)</u>		<u>(759,138)</u>	(2)	(4)			
12	KWH booked	<u>734,264,974</u>		<u>\$74,383,979</u>	1,882,315	736,147,289	<u>74,574,665</u>	0.102042	<u>\$ 75,117,942</u>
13									
14	Wholesale Adjustment Factors								
15	Fuel Adjustment		0.00266493	1,956,761		0.0025960	1,911,057	0.0025960	1,911,057
16	Environmental Surcharge		0.00468962	3,443,426		0.0047994	3,533,053	0.0047994	3,533,053
17	Unwind Surcredit		(0.00007971)	(58,525)		0.0000000	0	0.0000000	0
18	Member Rate Stability Mechanism		(0.00755399)	(5,546,632)		-0.0032821	-2,416,076	-0.0032821	-2,416,076
19	Rural Economic Reserve		(0.00132807)	(975,158)		0.0000000	0	0.0000000	0
20	Non-FAC PPA		0.00018696	137,279		0.0004902	360,857	0.0004902	360,857
21	Total WAF's		<u>(0.00142026)</u>	<u>\$ (1,042,849)</u>		0.0046036	<u>\$ 3,388,891</u>	0.00460355	<u>\$ 3,388,891</u>
22									
23	Base Rate Credit		11.37345%	<u>\$ (9,423,447)</u>		0% \$	-	0% \$	-
24									
25	Total Revenue Per Consumption Analysis			<u>\$ 72,388,483</u>			<u>\$ 86,456,071</u>		<u>\$ 88,578,085</u>
26	Adjustment for revenue difference			<u>\$ (1,440)</u>			<u>\$ (1,440)</u>	-0.0017%	<u>\$ (1,476)</u>
27	Revenue per books			<u>\$ 72,387,043</u>			<u>\$86,454,632</u>		<u>\$ 88,576,609</u>
28									
29						increase	\$14,067,588	increase	\$ 2,121,977
30									
31	(1) Customers billed June 2015	45,352							
32	13 month average	45,236							
33	Increase	116							
34	Times 12 months	12							
35	Increase to test year number of billings	1,392							
36									
37	(2) KWH Booked	734,264,974							
38	Number Bills	543,000							
39	Average KWH	1,352							
40	Times 1,392 billings = Increase to test year kwh billed	1,882,315							
41									
42	(3) (Line 4, Col. b) 543,000 + (Line 27, Col. b) 1,392								
43									
44	(4) (Line 12, Col. b) 734,264,974 + (Line 40, Col. b) 1,882,315								

KENERGY CORP.
CASE NO. 2015-00312
ALL NON-RESIDENTIAL SINGLE PHASE CONSUMPTION ANALYSIS

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		TEST YEAR DATA			Adjustment to year-end level of customers		Normalized	Distribution proposed rate	Proposed Revenue
1	Customer charge:		<u>\$22.10</u>			<u>\$22.10</u>			
2	Number of bills per consumption analysis	113,028							
3	adjustment to number booked	-			(1)	(3)			
4	Number of bills per books with customer charge	<u>113,028</u>		\$ 2,497,919	936	113,964	\$ 2,518,604	\$22.10	\$ 2,518,604
5	plus yard light only bills(no customer charge)	611							
6	Total bills issued per books	<u>113,639</u>							
7									
8	Energy Charge:								
9			<u>\$ 0.099590</u>			at <u>\$ 0.099590</u>			
10	Kwh sales per consumption analysis	123,809,784		\$ 12,330,216					
11	Adjustments made after bills are rendered	<u>(2,634,589)</u>		<u>(262,379)</u>	(2)	(4)			
12	KWH booked	<u>121,175,195</u>		<u>\$ 12,067,838</u>	1,003,468	122,178,663	\$ 12,167,773	\$ 0.100842	\$ 12,320,741
13									
14	Wholesale Adjustment Factors								
15	Fuel Adjustment		0.00270830	\$ 328,178		0.0025960	\$ 317,179	0.002596	\$ 317,179
16	Environmental Surcharge		0.00471343	571,150		0.0047994	\$ 586,382	0.004799	\$ 586,382
17	Unwind Surcredit		(0.00008574)	(10,390)		0.0000000	\$ -	0.000000	\$ -
18	Member Rate Stability Mechanism		(0.00768461)	(931,184)		-0.0032821	\$ (400,997)	-0.003282	\$ (400,997)
19	Rural Economic Reserve		(0.00126876)	(153,742)		0.0000000	\$ -	0.000000	\$ -
20	Non-FAC PPA		0.00016983	20,580		0.0004902	\$ 59,892	0.000490	\$ 59,892
21	Total WAF's		<u>(0.00144756)</u>	<u>\$ (175,408)</u>		<u>0.0046036</u>	<u>\$ 562,456</u>	<u>0.004604</u>	<u>\$ 562,456</u>
22									
23	Base Rate Credit		11.37345%	\$ (1,656,629)		0.0%	\$ -	0.0%	\$ -
24									
25	Total Revenue per Consumption Analysis			\$ 12,733,719			\$15,248,833		\$ 15,401,801
26	Adjustment for revenue difference			<u>(544)</u>			<u>(544)</u>	-0.0037%	<u>(550)</u>
27	Revenue per books			<u>\$ 12,733,175</u>			<u>\$15,248,289</u>		<u>\$ 15,401,251</u>
28									
29						Increase	\$2,515,114.	increase	\$ 152,962
30									
31	(1) Customers billed June 2009	9,491							
32	13 month average	9,413							
33	Increase	78							
34	Times 12 months	12							
35	Increase to test year number of billings	936							
36									
37	(2) KWH Booked	121,175,195							
38	Number Bills	113,028							
39	Average KWH	1,072							
40	Times 936 billings = Increase to test year kwh billed	1,003,468							
41									
42	(3) (Line 4, Col. b) 113,028 + (Line 35, Col. b) 936								
43									
44	(4) (Line 12, Col. b) 121,175,195 + (Line 38, Col. b) 1,003,468								

KENERGY CORP.
CASE NO. 2015-00312
THREE-PHASE NON-DEDICATED UNDER 1,000 KW CONSUMPTION ANALYSIS

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g) at rates in column c except unwind factors Normalized	(h) Distribution proposed rate	(i) Proposed Revenue
		<u>TEST YEAR DATA</u>			Adjustment to year-end level of customers				
1	Customer charge:								
2	number of bills per consumption analysis	13,342							
3	adjustment to number booked	-			(1)	(3)			
4	Number of bills with customer charge	<u>13,342</u>	\$45.52	\$ 607,328	132.00	13,474	\$ 613,336	\$45.52	\$ 613,336
5									
6	Demand charge per kw per consumption	698,946	\$5.78	\$ 4,039,909					
7	Adjustments made after bills are rendered	(1,129)	\$5.78	\$ (6,528)	(2)	(4)			
8	Total KW per Books	<u>697,817</u>		<u>\$ 4,033,380</u>	6,864	704,681	\$ 4,073,054	\$ 5.78	\$ 4,073,054
9									
10	Energy charge:								
11	kwh per consumption analysis:				(2)	(4)			
12	1st 200kwh per kw	122,217,689	\$ 0.08749	\$ 10,692,826	1,205,954	123,423,643	\$ 10,798,335	\$ 0.087490	\$ 10,798,335
13	Next 200kwh per kw	63,116,515	\$ 0.06710	\$ 4,235,118	622,787	63,739,302	\$ 4,276,907	\$ 0.067100	\$ 4,276,907
14	Over 400kwh per kw	16,011,561	\$ 0.05940	\$ 951,087	157,990	16,169,551	\$ 960,471	\$ 0.059400	\$ 960,471
15	Subtotal energy:	<u>201,345,765</u>	\$ 0.07886	\$ 15,879,030	1,986,732	203,332,497	\$ 16,035,713	\$ 0.078864	\$ 16,035,713
16									
17	Adjustments made after bills are rendered	(541,569)	\$ 0.07886	\$ (42,708)	0.07886	(541,569)	\$ (42,711)	\$ 0.078864	\$ (42,711)
18	Kwh booked	<u>200,804,196</u>		<u>\$ 15,836,322</u>	1,986,732	<u>202,790,928</u>			
19									
20	Wholesale Adjustment Factors								
21	Fuel Adjustment		0.00274322	550,850		0.0025960	526,451	0.0025960	526,451
22	Environmental Surcharge		0.00468734	941,238		0.0047994	973,271	0.0047994	973,271
23	Unwind Surcredit		(0.00008465)	(16,998)		0.0000000	-	0.0000000	-
24	Member Rate Stability Mechanism		(0.00765740)	(1,537,638)		-0.0032821	(665,571)	-0.0032821	(665,571)
25	Rural Economic Reserve		(0.00131874)	(264,809)		0.0000000	-	0.0000000	-
26	Non-FAC PPA		0.00016824	33,783		0.0004902	99,407	0.0004902	99,407
27	Total WAF's	<u>200,804,196</u>	(0.00146199)	\$ (293,574)		0.0046036	\$ 933,558	0.0046036	\$ 933,558
28									
29	Base Rate Credit		11.37345%	\$ (2,335,366)		0.0%	\$ -	0.0%	\$ -
30									
31	Primary meter discount per kw	37,751	(0.65)	\$ (24,538)		37,751	\$ (24,538)	(0.65)	\$ (24,538)
32	Special facilities charges			\$ 3,034			\$ 3,034		\$ 3,034
33	Power factor penalty per kw	14,013	5.78	\$ 80,992		14,013	\$ 80,995	5.78	\$ 80,995
34									
35	Total Revenue per Consumption Analysis			\$ 17,907,579					
36	Adjustment for revenue difference			\$ 5,775		0.0282%	\$ 5,832	0.0282%	\$ 5,832
37	Revenue per Books			<u>\$ 17,913,354</u>			<u>\$ 21,678,275</u>		<u>\$ 21,678,275</u>
38									
39						increase	\$ 3,764,921	increase	\$ -
40	(1) Customers billed - June 2015	1,121							
41	13 month average	1,110							
42	Increase	11							
43	times 12 months	12							
44		132							
45									
46	(2) KW Booked	697,817							
47	KWH Booked	200,804,196							
48	Number of customer billings	13,342							
49									
50	Average KW per customer billing	52	times 132	6,864					
51	Average KWH per customer billing	15,051	times 132	1,986,732					
52									
53	(3) (Line 4, Col. b) 13,342 + (Line 44 Col. b) 122								
54	(4) (Line 8, Col. b) 697,817 + (Line 50, Col. d) 6,864								
55	(Line 15, Col. b) 201,345,765 + (Line 51, Col. d) 1,986,732								

KENERGY CORP.
CASE NO. 2015-00312
THREE-PHASE NON-DEDICATED OVER 1,000 KW CONSUMPTION ANALYSIS

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		TEST YEAR DATA			adjustment to year end level of customers		At rates in column c except unwind factors Normalized	Proposed Rate	Proposed Revenue
			at	Present					
1									
2	Customer charge	168	\$975.27	\$ 163,845	0	168	\$ 163,845	\$975.27	\$ 163,845
3									
4	High load factor:								
5	Demand charge per kw	194,895	\$12.20	\$ 2,377,718	-	194,895	\$ 2,377,718	\$12.70	\$ 2,475,165
6	Energy charge:								
7	1st 200kwh per kw	38,814,185	\$ 0.05219	\$ 2,025,712	469,629	39,283,814	\$ 2,050,222	\$0.054327	\$ 2,134,172
8	next 200kwh per kw	37,106,065	\$ 0.04794	\$ 1,778,865	(65,667)	37,040,398	\$ 1,775,717	\$0.049903	\$ 1,848,427
9	over 400kwh per kw	16,270,966	\$ 0.04538	\$ 738,376	(913,722)	15,357,244	\$ 696,912	\$0.047238	\$ 725,446
10	Subtotal energy - high lf	92,191,216	\$ 0.04928	\$ 4,542,954	(509,760)	91,681,456	\$ 4,522,851	\$0.051352	\$ 4,708,044
11									
12	Adjustments made after bills are rendered	(509,760)	\$ 0.04235	\$ (21,588)	-	-	\$ -	\$0.051352	\$ -
13	KWH Booked	91,681,456		4,521,365		91,681,456			
14									
15	Low load factor:								
16	Demand charge per kw	24,024	\$6.87	\$ 165,045		24,024	\$ 165,045	\$7.15	\$ 171,772
17	Energy charge:								
18	1st 150kwh per kw	3,132,150	\$ 0.07231	\$ 226,486		3,132,150	\$ 226,486	\$0.075271	\$ 235,760
19	Over 150kwh per kw	554,250	\$ 0.06333	\$ 35,101		554,250	\$ 35,101	\$0.065923	\$ 36,538
20	Subtotal energy - low lf	3,686,400	\$ 0.07096	\$ 261,586		3,686,400	\$ 261,586		\$ 272,298
21									
22	Total KW	218,919				218,919			
23	Total KWH	95,367,856				95,367,856			
24									
25	Primary Meter discount	88,277	(\$0.65)	\$ (57,380)	-	88,277	\$ (57,380)	(\$0.65)	\$ (57,380)
26	Power factor penalty per KW	3,449	\$12.20	\$ 42,073	0	3,449	\$ 42,078	\$12.70	\$ 43,802
27	Power factor penalty per KW	489	\$6.87	\$ 3,359		489	\$ 3,359	\$7.15	\$ 3,496
28									
29	Wholesale Adjustment Factors								
30	Fuel Adjustment		0.00275878	\$ 263,099		0.0025960	\$ 247,577	0.00259603	\$ 247,577
31	Environmental Surcharge		0.00468077	\$ 446,395		0.0047994	\$ 457,707	0.00479938	\$ 457,707
32	Unwind Surcredit		(0.00008477)	\$ (8,084)		0.0000000	\$ -	0.00000000	\$ -
33	Member Rate Stability Mechanism		(0.00762158)	\$ (726,854)		-0.0032821	\$ (313,003)	(0.00328205)	\$ (313,003)
34	Rural Economic Reserve		(0.00138070)	\$ (131,675)		0.0000000	\$ -	0.00000000	\$ -
35	Non-FAC PPA		0.00016557	\$ 15,790		0.0004902	\$ 46,749	0.00049020	\$ 46,749
36	Total WAF's		(0.00148194)	\$ (141,329)		0.0046036	\$ 439,031	0.00460355	\$ 439,031
37	Base Rate Credit		11.37345%	\$ (850,462)		0.0%	\$ -	0.0%	\$ -
38	Revenue per consumption analysis			\$ 6,485,821					
39	Adjustment for revenue difference			\$ 437			\$ -		\$ -
40	Revenue per Books			\$ 6,486,258		\$ 7,479,102	\$ 7,918,133		\$ 8,220,074
41									
42						increase	\$ 1,431,875	increase	\$ 301,941

KENERGY CORP.
CASE NO. 2015-00312
PRIVATE AND OUTDOOR LIGHTING CONSUMPTION ANALYSIS

Line No.	(a) DESCRIPTION	(b) Number billed	(c) Monthly Assigned kwh/light	(d) kwh booked	(e) Present rate	(f) Present Revenue	(g) Distribution proposed rate	(h) Distribution Proposed revenue
1	Private Outdoor Lighting							
2	Tariff sheet 15							
3	Standard(served overhead)							
4	7000 LUMEN-175W-MERCURY VAPOR	107,087	70	7,496,090	\$ 11.06	\$ 1,184,382	\$ 11.30	\$ 1,210,083
5	12000 LUMEN-250W-MERCURY VAPOR	1,912	97	185,464	\$ 13.24	\$ 25,315	\$ 13.78	\$ 26,354
6	20000 LUMEN-400W-MERCURY VAPOR	5,445	155	843,975	\$ 16.19	\$ 88,155	\$ 16.87	\$ 91,838
7	9500 LUMEN-100W-HPS	4,380	44	192,720	\$ 10.41	\$ 45,596	\$ 9.99	\$ 43,745
8	9000 LUMEN-100W METAL HALIDE (MH)	16,533	42	694,386	\$ 9.82	\$ 162,354	\$ 9.42	\$ 155,685
9	24000 LUMEN-400W METAL HALIDE (MH)	903	156	140,868	\$ 21.07	\$ 19,026	\$ 20.26	\$ 18,295
10	20000/27000 LUMEN-200/250W- HPS	2,732	101	275,932	\$ 15.46	\$ 42,237	\$ 15.03	\$ 41,062
11	61000 LUMEN-400W-HPS-FLOOD LGT	1,060	159	168,540	\$ 18.18	\$ 19,271	\$ 18.94	\$ 20,074
12	5200 LUMEN-60W-LED NEMA HEAD	14,922	21	313,362	\$ 8.89	\$ 132,657	\$ 8.53	\$ 127,334
13	9500 LUMEN-108W-LED MID OUTPUT	91	37	3,367	\$ 11.28	\$ 1,026	\$ 10.82	\$ 985
14	11000 LUMEN-135W-LED HIGH OUTPUT	94	46	4,324	\$ 13.80	\$ 1,297	\$ 13.24	\$ 1,244
15	Tariff sheet 15A							
16	Commercial and Industrial Lighting							
17	Flood Lighting Fixture							
18	18500 LUMEN 192W-LED FLOOD	69	66	4,554	\$ 17.94	\$ 1,238	\$ 17.21	\$ 1,187
19	28000 LUMEN HPS-250W-FLOOD LGT	1,062	103	109,386	\$ 14.06	\$ 14,932	\$ 14.65	\$ 15,554
20	61000 LUMEN-400W-HPS-FLOOD LGT	1,326	160	212,160	\$ 18.19	\$ 24,120	\$ 18.94	\$ 25,119
21	140000 LUM-1000W-HPS-FLOOD LGT	120	377	45,240	\$ 41.94	\$ 5,033	\$ 41.77	\$ 5,012
22	19500 LUMEN-250W-MH-FLOOD LGT	531	98	52,038	\$ 13.46	\$ 7,147	\$ 14.02	\$ 7,444
23	32000 LUMEN-400W-MH-FLOOD LGT	1,704	156	265,824	\$ 18.11	\$ 30,859	\$ 18.86	\$ 32,141
24	107000 LUM-1000W-MH-FLOOD LGT	576	373	214,848	\$ 41.87	\$ 24,117	\$ 41.10	\$ 23,674
25	Contemporary(Shoebox)							
26	28000 LUMEN-250W-HPS SHOEBOX	36	103	3,708	\$ 15.90	\$ 572	\$ 15.97	\$ 575
27	61000 LUMEN-400W-HPS SHOEBOX	168	160	26,880	\$ 20.13	\$ 3,382	\$ 20.96	\$ 3,522
28	140000 LUMENS-1000W-HPS SHOEBOX	-	377	-	\$ 41.94	\$ -	\$ 41.98	\$ -
29	19500 LUMEN-250W-MH SHOEBOX	36	98	3,528	\$ 15.29	\$ 550	\$ 15.83	\$ 570
30	32000 LUMENS-400W-MH SHOEBOX	1,158	156	180,648	\$ 19.73	\$ 22,847	\$ 20.55	\$ 23,799
31	107000 LUMENS-1000W-MH SHOEBOX	628	373	234,244	\$ 41.87	\$ 26,294	\$ 43.61	\$ 27,389
32	Decorative Lighting							
33	9000 LUM-100W-MH ACORN GLOBE	132	42	5,544	\$ 14.26	\$ 1,882	\$ 13.69	\$ 1,807
34	16600 LUM-175W-MH ACORN GLOBE	276	71	19,596	\$ 17.57	\$ 4,849	\$ 16.85	\$ 4,651
35	9000 LUM-100W-MH ROUND GLOBE	12	42	504	\$ 13.99	\$ 168	\$ 13.43	\$ 161
36	16600 LUM-175W-MH ROUND GLOBE	60	71	4,260	\$ 16.30	\$ 978	\$ 16.45	\$ 987
37	16600 LUM-175W-MH LANTERN GLOBE	-	71	-	\$ 16.47	\$ -	\$ 15.79	\$ -
38	9500 LUM-100W-HPS ACORN GLOBE	24	42	1,008	\$ 16.09	\$ 386	\$ 15.44	\$ 370
39	Tariff sheet 15B							
40	Pedestal Mounted Pole							
41	STEEL 25 FT PEDESTAL MT POLE	384			\$ 9.03	\$ 3,468	\$ 9.39	\$ 3,606
42	STEEL 30 FT PEDESTAL MT POLE	1,188			\$ 10.15	\$ 12,058	\$ 10.56	\$ 12,541
43	STEEL 39 FT PEDESTAL MT POLE	132			\$ 17.07	\$ 2,253	\$ 16.39	\$ 2,163
44	WOOD 30 FT DIRECT BURIAL POLE	874			\$ 5.65	\$ 4,938	\$ 5.42	\$ 4,741
45	ALUMINUM 28 FT DIRECT BURIAL	60			\$ 11.62	\$ 697	\$ 12.08	\$ 725
46	FLUTED FIBERGLASS 15 FT POLE	348			\$ 12.42	\$ 4,322	\$ 12.92	\$ 4,495
47	FLUTED ALUMINUM 14FT POLE	96			\$ 13.64	\$ 1,309	\$ 14.19	\$ 1,362
48	Street Lighting Service							
49	Tariff sheet 16							
50	7000 LUMEN-175W-MERCURY VAPOR	4,479	70	313,530	\$ 11.06	\$ 49,538	\$ 11.16	\$ 49,986
51	20000 LUMEN-400W-MERCURY VAPOR	1,986	155	307,830	\$ 16.19	\$ 32,153	\$ 16.87	\$ 33,497
52	9500 LUMEN-100W-HPS STREET LGT	7,488	43	321,984	\$ 10.41	\$ 77,950	\$ 9.98	\$ 74,746
53	27000 LUMEN-250W-HPS ST LIGHT	690	85	58,650	\$ 15.46	\$ 10,667	\$ 15.67	\$ 10,812
54	9000 LUMEN-100W MH	93	42	3,906	\$ 9.82	\$ 913	\$ 9.42	\$ 876
55	24000 LUMEN-400W MH	60	156	9,360	\$ 20.78	\$ 1,247	\$ 20.59	\$ 1,235
56	5200 LUMEN-60W-LED NEMA HEAD		21	-	\$ 8.89	\$ -	\$ 8.53	\$ -

KENERGY CORP.
CASE NO. 2015-00312
PRIVATE AND OUTDOOR LIGHTING CONSUMPTION ANALYSIS

Line No.	(a) DESCRIPTION	(b) Number billed	(c) Monthly Assigned kwh/light	(d) kwh booked	(e) Present rate	(f) Present Revenue	(g) Distribution proposed rate	(h) Distribution Proposed revenue
57	9500 LUMEN-108W-LED MID OUTPUT		37	-	\$ 11.28	\$ -	\$ 10.82	\$ -
58	11000 LUMEN-135W-LED HIGH OUTPUT		46	-	\$ 13.80	\$ -	\$ 13.24	\$ -
59	Tariff sheet 16A							
60	Underground service with non-std. pole							
61	UG NON-STD POLE-GOVT & DISTRICT	6,540			\$ 7.27	\$ 47,546	\$ 7.34	\$ 48,004
62	Overhead service to street lighting districts							
63	OH FAC-STREET LIGHT DISTRICT	144			\$ 3.04	\$ 438	\$ 3.07	\$ 442
64	Decorative Underground service							
65	6300 LUMEN-DECOR-70W-HPS ACORN	3,971	30	119,130	\$ 14.35	\$ 56,984	\$ 14.93	\$ 59,295
66	6300 LUM DECOR-70W-HPS LANTERN	2,906	30	87,180	\$ 14.35	\$ 41,701	\$ 14.93	\$ 43,392
67	12600 LUM HPS-70W-2 DECOR FIX	360	60	21,600	\$ 25.43	\$ 9,155	\$ 24.40	\$ 8,785
68	9500 LUM - HPS ACORN GL 14 FT POLE	990	43	42,570	\$ 27.52	\$ 27,245	\$ 26.68	\$ 26,413
69	2900 LUM - LED ACORN GL 14 FT POLE	27	14	378	\$ 22.31	\$ 602	\$ 23.21	\$ 627
70	Special street lighting districts							
71	BASKETT STREET LIGHTING	772	23	17,756	\$ 3.83	\$ 2,957	\$ 3.87	\$ 2,988
72	MEADOW HILL STREET LIGHTING	360	23	8,280	\$ 3.49	\$ 1,256	\$ 3.52	\$ 1,267
73	SPOTTSVILLE STREET LIGHTING	740	23	17,020	\$ 4.32	\$ 3,197	\$ 4.36	\$ 3,226
74								
75								
76				13,032,172			\$ 2,283,267	\$ 2,305,884
77		Rounding / Adjustmer		-142			\$ (463)	\$ (462)
78		Per books kwh		13,032,030	Per books revenue		\$ 2,282,804	\$ 2,305,422
79				0.00274328	Fuel Adjustment		\$ 35,750	
80				0.00467979	Environmental Surcharge		\$ 60,987	
81				(0.00008279)	Unwind Surcredit		\$ (1,079)	
82				(0.00752688)	MRS M		\$ (98,091)	
83				(0.00145148)	Rural Economic Reserve		\$ (18,916)	
84				0.00018510	Non-FAC PPA		\$ 2,412	
85				(0.00145300)	Total WAF's		\$ (18,935)	
86				11.37345%	Base Rate Credit		\$ (259,634)	
87					Per books revenue		\$ 2,004,235	
88				0.0025960	Fuel Adjustment		\$ 33,831	
89				0.0047994	Environmental Surcharge		\$ 62,546	
90				0.0000000	Unwind Surcredit		\$ -	
91				-0.0032821	MRS M		\$ (42,772)	
92				0.0000000	Rural Economic Reserve		\$ -	
93				0.0004902	Non-FAC PPA		\$ 6,388	
94				0.0046036	Normalized WAF's		59,994	59,994
95				0%	Base Rate Credit			
96				1.91106E+06	Normalized revenue		\$ 2,342,797	
97					Proposed revenue			\$ 2,365,416
98							increase	\$ 22,619

**KENERGY CORP.
CASE NO. 2015-00312
YEAR-END LEVEL OF CUSTOMERS**

Line No.	(a)	(b)	(c) (d) (e) (f) (g)					(h)
			Rate Code Description					
			Residential	Commercial Single Phase	Under 1000kw Three phase	Over 1000kw Three phase	Direct Serves	
1	No. Customers	Jun-14	45,072	9,346	1,093	14	22	55,547
2		Jul-14	45,065	9,347	1,090	14	22	55,538
3		Aug-14	45,066	9,349	1,102	14	22	55,553
4		Sep-14	45,130	9,328	1,106	14	22	55,600
5		Oct-14	45,194	9,333	1,109	14	22	55,672
6		Nov-14	45,226	9,387	1,116	14	22	55,765
7		Dec-14	45,269	9,423	1,121	14	22	55,849
8		Jan-15	45,312	9,437	1,117	14	22	55,902
9		Feb-15	45,299	9,477	1,111	14	22	55,923
10		Mar-15	45,354	9,481	1,114	14	22	55,985
11		Apr-15	45,409	9,484	1,117	14	22	56,046
12		May-15	45,324	9,491	1,118	14	22	55,969
13		Jun-15	45,352	9,491	1,121	14	22	56,000
14	13 Month Average		45,236	9,413	1,110	14	22	55,795
15	Avg. Less June 15		116	78	11	0	0	205
16	Change times 12		1,392	936	132	0	0	2,460
17								
18	Test year totals		543,000	113,028	13,342	168	264	669,802
19	12 month Average		45,250	9,419	1,112	14	22	55,817

KENERGY CORP.
CASE NO. 2015-00312
BILLINGS WITH A YARD LIGHT ONLY(NO CUSTOMER CHARGE)

Line No.	(a) From Sales and statistics reports	(b) Residential Res.	(c) Res. Seasonal	(d) Total Res.	(e) Comm. Single Phase Comm.	(f) Single Phase Public	(g) Total comm. 1p	(h) Comm. 3p Under 1000kw	(i) Comm. 3p Over 1000kw	(j) Street Lighting	(k) Total all	(l) From Consumption Analysis	(m) diff.
1	July-14	179	-	179	43	4	47	-	-	82	308	308	-
2	August-14	179	-	179	42	4	46	-	-	82	307	307	-
3	September-14	178	-	178	42	4	46	-	-	82	306	306	-
4	October-14	181	-	181	42	4	46	-	-	82	309	309	-
5	November-14	181	-	181	42	4	46	-	-	82	309	309	-
6	December-14	181	-	181	42	4	46	-	-	82	309	309	-
7	January-15	165	-	165	51	3	54	-	-	90	309	309	-
8	February-15	166	-	166	53	3	56	-	-	91	313	313	-
9	March-15	165	-	165	53	3	56	-	-	91	312	312	-
10	April-15	165	-	165	53	3	56	-	-	91	312	312	-
11	May-15	165	-	165	53	3	56	-	-	91	312	312	-
12	June-15	164	-	164	53	3	56	-	-	91	311	311	-
13	totals	2,069	-	2,069	569	42	611	-	-		3,717	3,717	-

KENERGY CORP.
CASE NO. 2015-00312
UNBILLED REVENUE SUMMARY

(a)	(b) <u>Normalized</u> <u>WAF Factors</u>	(c) <u>Residential</u>	(d) <u>Comm 1 Phase</u>	(e) <u>Comm <1,000</u>	(f) <u>Comm >1,000</u> <u>Secondary</u>	(g) <u>Comm >1,000</u> <u>Primary</u>	(h) <u>Lights</u>	(i) <u>Total</u>	
1	Unbilled kWh		-7,996,001	409,339	878,675	232,869	180,917	12,716	-6,281,485
2	Fuel Adjustment (\$ per kWh)	\$ 0.0025960	\$ (20,758)	\$ 1,063	\$ 2,281	\$ 605	\$ 470	\$ 33	\$ (16,307)
3	Environmental Surcharge (\$ per kWh)	\$ 0.0047994	\$ (38,376)	\$ 1,965	\$ 4,217	\$ 1,118	\$ 868	\$ 61	\$ (30,147)
4	Unwind Surcredit (\$ per kWh)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Member Rate Stability Mechanism (\$ per kWh)	\$ (0.0032821)	\$ 26,243	\$ (1,343)	\$ (2,884)	\$ (764)	\$ (594)	\$ (42)	\$ 20,616
6	Rural Economic Reserve (\$ per kWh)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Non-FAC PPA (\$ per kWh)	\$ 0.0004902	\$ (3,920)	\$ 201	\$ 431	\$ 114	\$ 89	\$ 6	\$ (3,079)
8	Subtotal		\$ (36,810)	\$ 1,884	\$ 4,045	\$ 1,072	\$ 833	\$ 59	\$ (28,917)
9	Base Rate \$/kWh		\$ 0.1128	\$ 0.1202	\$ 0.1023	\$ 0.0784	\$ 0.0784	\$ 0.1752	
10	Unbilled base rate revenue	L1 x L9	\$ (902,257)	\$ 49,202	\$ 89,885	\$ 18,262	\$ 14,188	\$ 2,227	\$ (728,491)
11	Proposed Change in Energy Ch. Revenue \$/kWh		\$ 0.000738	\$ 0.00125	\$ -	\$ 0.00205	\$ 0.00205	\$ 0.00174	
12	Unbilled base rate revenue adj. for proposed rates	L1 x L11	\$ (5,901)	\$ 512	\$ -	\$ 478	\$ 372	\$ 22	\$ (4,516)

KENERGY CORP.
CASE NO. 2015-00312
CLASS A DIRECT SERVED CUSTOMERS CONSUMPTION ANALYSIS

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
		Test year amounts			Normalized amounts			Proposed amounts		
1										
2	Energy Charge	\$ 0.034661	7,440,270,045	\$ 257,889,769	\$ 0.034661	7,440,270,045	257,889,769	0.0346613	7,440,270,045	257,889,769
3										
4	Power cost per books			\$ 257,889,769			\$ 257,889,769			\$ 257,889,769
5										
6	Retail fee:									
7	KWH Total @	0.000045	7,440,270,045	\$ 334,812	0.000045	7,440,270,045	\$ 334,812	0.000045	7,440,270,045	\$ 334,812
8	Customer charge	2,614	times 12 months	\$ 62,736	2,614	times 12 months	\$ 62,736	2,614	times 12 months	\$ 62,736
9	Internal & Direct Costs			\$ 490,984	(1)	\$ 84,206	\$ 575,190			\$ 575,190
10	Revenue per books			\$ 258,778,301			\$ 258,862,507			\$ 258,862,507
11										
12	Total Kwh per consumption analysis		7,440,270,045				\$ 84,206			\$ -
13	Kwh per books and Form 7		7,440,270,045							
14	difference									
15										
16	(1) Additional PSC Assessment Tax charged to Smelters									
17										
18										
19										
20	Trial balance account numbers:		Revenue per bks			Pwr cost per bks				
21		442.214	\$ 76,921,600.01							
22		442.215	\$ 69,150,676.95	555.600	\$ 58,759,703.62					
23		442.216	\$ 231,834.50	555.601	\$ 51,195,770.83					
24		442.230	\$ 58,946,137.39							
25		442.231	\$ 53,355,575.12	555.400	\$ 390,616.85					
26		442.232	\$ 172,477.05	555.401	\$ 147,543,677.79					
27			\$ 258,778,301			\$ 257,889,769				
28			\$ 0			\$ (0)				

KENERGY CORP.
CASE NO. 2015-00312
CLASS B DIRECT SERVED CUSTOMERS CONSUMPTION ANALYSIS

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(h)	(i)	(j)	
		TEST YEAR DATA			NORMALIZED		PROPOSED			
1	Wholesale charges:									
2	Demand charge per kw	972,142	\$ 10.715	\$ 10,416,502		\$ 10,416,502	972,142	\$ 10.7150	\$ 10,416,502	
3										
4	Energy charge per kwh	618,098,014	0.0380500	\$ 23,518,629		\$ 23,518,629	618,098,014	\$ 0.038050	\$ 23,518,629	
5										
6	Charges related to providing backup power									
7	for the Cogeneration load:									
8	Monthly fixed charge	12	\$ 5,275	\$ 63,298		\$ 63,298	12	\$ 5,275	\$ 63,298	
9	Metering and billing charge	12	\$ 3,976	\$ 47,716		\$ 47,716	12	\$ 3,976	\$ 47,716	
10	Backup power	63,298,170	\$ 0.037083	\$ 2,347,289		\$ 2,347,289	63,298,170	\$ 0.037083	\$ 2,347,289	
11	Energy imbalance charge			\$ -		\$ -			\$ -	
12	Power factor penalty			\$ 23,173		\$ 23,173			\$ 23,173	
13										
14	Wholesale Adjustment Factors									
15	Fuel Adjustment		0.002520	1,557,422.44		0.002520	1,557,422	0.002520	1,557,422	
16	Environmental Surcharge		0.003334	2,060,675.48		0.003334	2,060,675	0.003334	2,060,675	
17	Surcredit		(0.000058)	(35,766.90)		-	-	-	-	
18	MRSRM		(0.004916)	(3,038,629.97)		(0.001821)	(1,125,440)	(0.001821)	(1,125,440)	
19	RER		(0.002092)	(1,292,835.84)		-	-	-	-	
20	Non-FAC PPA		0.000312	193,042.12		0.000423	261,388	0.000423	261,388	
21	Total WAF's	618,098,014	(0.000900)	\$ (556,093)		0.004456	\$ 2,754,047	618,098,014	0.004456	\$ 2,754,047
22										
23	Base Rate Credit			\$ (4,975,689)		\$ -			\$ -	
24										
25	Power cost per books			\$ 30,884,826 (1)		\$ 39,170,655			\$ 39,170,655	
26	Retail adder:									
27	Customer charge:	36	\$ 1,028	\$ 37,008		\$ 37,008	36	\$ 1,028	\$ 37,008	
28	Energy charge per kwh(line 4 plus 14 col.b)	681,396,184	\$ 0.000166	\$ 113,112		\$ 113,112	681,396,184	\$ 0.000166	\$ 113,112	
29	Energy generated at site - retail adder	374,457,614	\$ 0.000166	\$ 62,160		\$ 62,160	374,457,614	\$ 0.000166	\$ 62,160	
30										
31	Revenue per books			\$ 31,097,106 (1)		\$ 39,382,934			\$ 39,382,934	
32						\$ 8,285,828			\$ -	
33										
34	(1) per trial balance account numbers:		Revenue per bks		Pwr cost per bks					
35		442.220	\$ 8,449,086	555.300	\$ 8,342,008					
36		442.210	\$ 8,723,334	555.200	\$ 8,681,773					
37		442.290	\$ 13,924,685	555.950	\$ 13,861,046					
38			\$ 31,097,106		\$ 30,884,826					
39			\$ 0		\$ 0					

KENERGY CORP.
CASE NO. 2015-00312
CLASS C DIRECT SERVED CUSTOMERS CONSUMPTION ANALYSIS

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	TEST YEAR DATA			NORMALIZED			PROPOSED				
1	Wholesale charges:										
2		720,841	\$ 10.715	\$ 7,723,812		720,841	10.72	\$ 7,723,812	720,841	\$ 10.715	\$ 7,723,812
3		7,207	\$ 10.715	\$ 77,223		7,207	10.72	\$ 77,223	7,207	\$ 10.715	\$ 77,223
4		335,009,938	0.0380500	\$ 12,747,128		335,009,938	0.04	\$ 12,747,128	335,009,938	\$ 0.038050	\$ 12,747,128
5				\$ 184,257				\$ 184,257			\$ 184,257
6											
7	Wholesale Adjustment Factors										
8			\$ 0.00249	\$ 835,465		\$ 0.002494	\$ 835,465		\$ 0.00249	\$ 835,465	
9			\$ 0.00374	\$ 1,252,964		\$ 0.003740	\$ 1,252,964		\$ 0.00374	\$ 1,252,964	
10			\$ (0.00006)	\$ (18,927)		\$ -	\$ -		\$ -	\$ -	
11			\$ (0.00513)	\$ (1,718,263)		\$ (0.002068)	\$ (692,937)		\$ (0.00207)	\$ (692,937)	
12			\$ (0.00226)	\$ (757,271)		\$ -	\$ -		\$ -	\$ -	
13			\$ 0.00032	\$ 108,218		\$ 0.000467	\$ 156,450		\$ 0.00047	\$ 156,450	
14		335,009,938	-0.000889	\$ (297,815)	-	335,009,938	\$ 0.004633	\$ 1,551,942	335,009,938	\$ 0.004633	\$ 1,551,942
15											
16				\$ (2,696,830)			\$ -			\$ -	
17				\$ 22			\$ 22			\$ 22	
18				\$ 17,737,798	(1)		\$ 22,284,384			\$ 22,284,384	
19	Retail adder:										
20		204.00	\$ 100	\$ 20,400		204.00	\$ 20,400		204	\$ 100	\$ 20,400
21		335,009,938	\$ 0.003	\$ 1,005,030		335,009,938	\$ 1,005,030		335,009,938	\$ 0.003	\$ 1,005,030
22			\$ 0.003	\$ -			\$ -			\$ -	
23		12	\$ 770.870	\$ 9,250		12	\$ 9,250		12	\$ 770.87	\$ 9,250
24		1,486,372	1.380%	\$ 246,143		1,486,372	1.380%	\$ 246,143	1,486,372	1.140%	\$ 203,336
25				\$ (14,496)							
26				\$ (27)			\$ (27)			\$ (27)	
27				\$ 19,004,098	(1)		\$ 23,565,181			\$ 23,522,373	
28			0.0138				\$ 4,561,082			\$ (42,808)	
29			1				\$ 4,546,587				
30		1486372.464									
31							Rev. per bks			Pwr cost per bks	
32	(1) per trial balance account numbers:			ALCOA AUTO CAST	442.240	\$ 32,148		555,500	\$ 29,655		
33				ARMSTRONG DOCK	442.275	\$ 3,299,250		555,118	\$ 3,129,926		
34				ARMSTRONG-EQUALITY MINE	442.276	\$ 982,761		555,116	\$ 930,905		
35				ARMSTRONG-LEWIS CREEK	442.279	\$ 530,325		555,119	\$ 505,307		
36				PRECOAT METALS	442.280	\$ 1,006,649		555,900	\$ 954,040		
37				MIDWAY MINE & PREP PLANT	442.298	\$ 1,416,432		555,970	\$ 1,341,092		
38				ACCURIDE	442.801	\$ 1,557,698		555,101	\$ 1,450,240		
39				SEBREE MINING-KMMC	442.802	\$ 36,354		555,102	\$ 33,467		
40				SEBREE MINING-STEAMPORT	442.803	\$ 946,809		555,103	\$ 898,148		
41				HOPKINS CO COAL	442.805	\$ 29,311		555,105	\$ 26,850		
42				DOTIKI #3	442.806	\$ 16,192		555,106	\$ 14,342		
43				TYSON	442.807	\$ 4,045,570		555,107	\$ 3,637,136		
44				AMG ALUMINUM	442.808	\$ 472,244		555,108	\$ 463,494		
45				ELK CREEK MINE-HOPKINS CO C	442.809	\$ 314,936		555,113	\$ 293,981		
46				PATRIOT COAL	442.811	\$ 256		555,111	\$ 247		
47				SOUTHWIRE	442.812	\$ 2,546,743		555,112	\$ 2,383,944		
48				VALLEY GRAIN	442.814	\$ 817,274		555,114	\$ 736,936		
49				PENNYRILE	442.819	\$ 953,145		555,109	\$ 908,088		
50						\$ 19,004,099				\$ 17,737,798	

KENERGY CORP.
CASE NO. 2015-00312
MISCELLANEOUS REVENUES ADJUSTMENT

Line No.	(a) Account No.	(a) Description	(b) Test Year No.	(c) Normalize No.	(d) Proforma No.	(e) Test Year	(f) Normalized	(g) Proforma	(h) Test Year	(i) Normalized	(j) Proforma	(k) Adjustment Amount	(l) Adjustment Percent
1	450.000	Forfeited Discounts				5%	5%	5%	\$564,447	\$564,447	\$564,447	\$0	0.00%
2	450.230	Forfeited Discounts - Class B				5%	5%	5%	\$0	\$0	\$0	\$0	#DIV/0!
3	450.240	Forfeited Discounts - Class C				5%	5%	5%	\$0	\$0	\$0	\$0	#DIV/0!
4		Subtotal - Forfeited Discounts							\$564,447	\$564,447	\$564,447	\$0	0.00%
5		Special Charges:											
6	451.000	Turn on Service Charge	53	53	53	\$32.00	\$32.00	\$33.00	\$1,696	\$1,696	\$1,749	\$53	3.13%
7	451.100	Reconnect Charge - Regular	1,632	1,632	1,632	\$32.00	\$32.00	\$33.00	\$52,224	\$52,224	\$53,856	\$1,632	3.13%
8	451.100	Reconnect Charge - After hours	14	14	14	\$95.00	\$95.00	\$98.00	\$1,298	\$1,298	\$1,339	\$41	3.16%
9	451.200	Terminate Service Charge	4,371	4,371	4,371	\$32.00	\$32.00	\$33.00	\$139,872	\$139,872	\$144,243	\$4,371	3.13%
10	451.240	MISC Service Revenue-Class C							\$1,634	\$1,634	\$1,634	\$0	0.00%
11	451.300	Meter Reading Charge	5,614	5,614	5,614	\$32.00	\$32.00	\$33.00	\$179,648	\$179,648	\$185,262	\$5,614	3.13%
12	451.400	Meter Test Charge	24	24	24	\$50.00	\$50.00	\$52.00	\$1,200	\$1,200	\$1,248	\$48	4.00%
13	451.500	Revenue - Returned check charge	909	909	909	\$12.00	\$12.00	\$13.00	\$10,908	\$10,908	\$11,817	\$909	8.33%
14	451.600	Revenue- Unnecessary trip by servicetech reg	0	0	0	\$32.00	\$32.00	\$33.00	\$0	\$0	\$0	\$0	#DIV/0!
15	451.600	Revenue- Unnecessary trip by servicetech after	2	2	2	\$95.00	\$95.00	\$98.00	\$222	\$222	\$229	\$7	3.16%
16	451.700	Revenue- S/C To CHG S/L Bulb To LED	1	1	1	\$50.00	\$50.00	\$52.00	\$50	\$50	\$52	\$2	0.04
17		Subtotal - Special Charges							\$388,752	\$388,752	\$401,429	\$12,677	3.26%
18		Telephone Attachment Fees:											
19													
20	454.000	Revenue from Bellsouth							\$584,466	\$584,473	\$584,473	\$0	0.00%
21	454.110	Revenue from Others:							\$21,637	\$21,637	\$21,637	\$0	0.00%
22		Subtotal - Telephone Attachment Fees							\$606,103	\$606,110	\$606,110	\$0	0.00%
23		Revenue Tower Leases:											
24	454.100	Revenue from Various Companies							\$199,069	\$191,002	\$191,002	\$0	0.00%
25		Subtotal - Tower Leases							\$199,069	\$191,002	\$191,002	\$0	0.00%
26		Cablevision Attachment Fees:											
27	454.110	Cable Attachment Fees - 2 Party Pole	7,976	7,991	7,991	\$6.30	\$6.30	\$6.20	\$50,246	\$50,343	\$49,544	-\$799	-1.59%
28	454.110	Cable Attachment Fees - 3 Party Pole	4,070	4,078	4,078	\$4.89	\$4.89	\$4.83	\$19,902	\$19,941	\$19,697	-\$245	-1.23%
29	454.110	Cable Attachment Fees - 2 Party Anchor				\$13.30	\$13.30	\$14.82	\$0	\$0	\$0	\$0	
30	454.110	Cable Attachment Fees - 3 Party Anchor				\$8.86	\$8.86	\$9.88	\$0	\$0	\$0	\$0	
31		Subtotal - Cable Attachment Fees							\$70,147	\$70,285	\$69,241	-\$1,044	-1.49%
32		Fiber Optic Attachment Fees:											
33	454.110	Revenue from Fiber Optic attachments							\$15,849	\$12,161	\$12,161	\$0	0.00%
34	454.120	Revenue from Fiber Optic attachments							\$2,000	\$2,400	\$2,400	\$0	0.00%
35		Subtotal - Fiber Optic Attachment Fees							\$17,849	\$14,561	\$14,561	\$0	0.00%
36													
37	454.200	Revenue- Rental from Personal Property							\$0	\$0	\$0	\$0	#DIV/0!
38	454.300	Revenue- Sturgis Sub-Lease							\$2,480	\$2,520	\$2,520	\$0	0.00%
39	456.000	Sales Tax Compensation Fees							\$551	\$600	\$600	\$0	0.00%
40													
41													
42		TOTAL							\$1,849,397	\$1,838,276	\$1,849,909	\$11,633	0.63%

KENERGY CORP.
CASE NO. 2015-00312
NON-DEDICATED DELIVERY POINTS POWER COST ANALYSIS

Line No.	(a)	(b)	(c)	(d)	(e) Reduce Line Loss to 5-Year Average	(f) Add power cost related to year-end level of customers	(g)	(h)	(i)	(j)	(k)
	TEST YEAR DATA						NORMALIZED		PROPOSED		
					(1)	(2)					
1											
2	Demand charge per kw	2,720,955	\$ 13.805	\$ 37,562,784		11,383	2,732,338	\$ 37,719,932	2,732,338	\$ 13.805	\$ 37,719,932
3	Power factor penalty per kw	-	\$ 13.805	\$ -			-	\$ -			
4	Energy charge per kwh	1,219,967,468	0.045	\$ 54,898,536	(4,057,269)	5,103,868	1,221,014,067	\$ 54,945,633	1,221,014,067	\$ 0.045000	\$ 54,945,633
5											
6	Wholesale Adjustment Factors										
7	Fuel Adjustment		\$ 0.002473	\$ 3,017,200			\$ 0.002473	\$ 3,019,789		\$ 0.002473	\$ 3,019,789
8	Environmental Surcharge		\$ 0.004572	\$ 5,578,028			\$ 0.004572	\$ 5,582,812		\$ 0.004572	\$ 5,582,812
9	Unwind Surcredit		\$ (0.000056)	\$ (67,838)			\$ -	\$ -		\$ -	\$ -
10	Member Rate Stability Mechanism		\$ (0.006272)	\$ (7,651,092)			\$ (0.003127)	\$ (3,817,802)		\$ (0.003127)	\$ (3,817,802)
11	Rural Economic Reserve		\$ (0.001930)	\$ (2,354,897)			\$ -	\$ -		\$ -	\$ -
12	Non-FAC PPA		\$ 0.000312	\$ 380,503			\$ 0.000467	\$ 570,214		\$ 0.000467	\$ 570,214
13	Sum of WAF's	1,219,967,468	\$ (0.00090)	\$ (1,098,097)			\$ 0.004386	\$ 5,355,013		\$ 0.004386	\$ 5,355,013
14											
15	Base Rate Credit			\$ (14,624,046)				\$ -			\$ -
16											\$ -
17	Subtotal			\$ 76,739,177			\$ 98,020,577				\$ 98,020,577
18	Cost allocated for Kenergy's usage	(2,546,888)	0.071974	\$ (183,310)			(2,546,888)	(204,459.10)	(2,546,888)		(204,459.10)
19	Power cost per account 555	1,217,420,580		\$ 76,555,867			1,218,467,179	\$ 97,816,118	1,218,467,179		\$ 97,816,118
20											
21											
22											Base Rate Increase \$ -
23	(1)										
24	Reduce test year line loss to 5-year average										
25	Test year 4.84093%										
26	5-year average 4.5329%										
27	Normalized Purchased Power kWh	1,218,467,179									
28	Normalized Non-Direct Serve Sales kWh	1,163,235,281									
29	Losses	55,231,898	4.5329%								
30											
31	(2)										
32	New Kwh related to year-end level of customer adjustment	4,872,515									
33	adjust for test year line losses(1-.045329)	0.954671									
34	adjustment to kwh purchased relationship of kw to kwh:	5,103,868	0.045	\$ 229,674							
35	Line 2 col. B / line 4 col b	0.0022304									
36	adjustment to kw purchased	11,383	\$ 13.805	\$ 157,148							
37				\$ 386,822							
38											
39											

allocate coop use to expense areas:

	test year		account number	
Capital	13.66%	\$ 2,889	163	\$ -
operating	26.79%	\$ 5,667	588	\$ -
Maintenance	4.42%	\$ 934	592	\$ -
customer acct	4.10%	\$ 867	903	\$ -
A&G	51.03%	\$ 10,792	935	\$ -
	<u>100.00%</u>	<u>\$ 21,149</u>		<u>\$ -</u>
		line 16 col. H minus		line 16 col. k minus
		line 16 col.e		line 16 col.i

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)	<u>Per Books Total Direct Serve</u> (b)	<u>Per Books Class A</u> (c)	<u>Per Books Class B</u> (d)	<u>Per Books Class C</u> (e)	<u>Total Direct Serve Adjust.</u> (f)	<u>Total Direct Serve</u> (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

Line No.	Item (a)	TOTAL (b)	Lights (c)	Residential (d)	Non -Resid. 1 Phase (e)	3 Phase 0-1000 kW (f)	3 Phase 1001 kW & Over (g)
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	\$ 86,908	\$ 15,564	\$ 21,908	\$ 7,988
4							
5	Operating Expenses						
6	Purchased Power:	\$ 97,816	\$ 890	\$ 61,838	\$ 10,222	\$ 16,983	\$ 7,884
7	Other O&M	\$ 19,176	\$ 239	\$ 14,273	\$ 2,602	\$ 1,719	\$ 343
8	Depreciation	\$ 11,810	\$ 338	\$ 8,605	\$ 1,448	\$ 1,149	\$ 270
9	Taxes	\$ 2,046	\$ 57	\$ 1,479	\$ 251	\$ 208	\$ 51
10	Interest-LTD	\$ 5,085	\$ 163	\$ 3,686	\$ 616	\$ 504	\$ 116
11	Other Deductions	\$ (4)	\$ (0)	\$ (3)	\$ (0)	\$ (0)	\$ (0)
12							
13	Total Expenses	\$ 135,928	\$ 1,686	\$ 89,878	\$ 15,137	\$ 20,562	\$ 8,664
14							
15	Operating Margins	\$ (1,206)	\$ 667	\$ (2,969)	\$ 427	\$ 1,346	\$ (676)
16	Interest Income	\$ 2,017	\$ 65	\$ 1,462	\$ 244	\$ 200	\$ 46
17	Other Income	\$ 1	\$ -	\$ 0	\$ 0	\$ 0	\$ 0
18	Capital Credits	\$ 212	\$ 4	\$ 137	\$ 24	\$ 35	\$ 13
19	Total Margins	\$ 1,023	\$ 735	\$ (1,371)	\$ 695	\$ 1,581	\$ (617)
20							
21	Net Rate Base	\$ 202,806	\$ 6,400	\$ 147,111	\$ 24,651	\$ 20,056	\$ 4,589
22							
23	Operating Margin - ROR (1)	1.91%	12.96%	0.49%	4.23%	9.22%	-12.21%
24							
25	Relative Rate of Return	1.00	6.78	0.25	2.21	4.82	(6.38)
26							
27	Total Margin - ROR (1)	3.01%	14.03%	1.57%	5.32%	10.39%	-10.93%
28							
29	Relative Rate of Return	1.00	4.66	0.52	1.77	3.45	(3.63)

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

KENERGY CORP
Allocated Income Statement - Proposed Revenue

Line No.	Item (a)	TOTAL (b)	Lights (c)	Residential (d)	Non -Resid. 1 Phase (e)	3 Phase 0-1000 kW (f)	3 Phase 1001 kW & Over (g)
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	\$ 36
3	Total Revenue	\$ 137,328	\$ 2,376	\$ 89,033	\$ 15,719	\$ 21,909	\$ 8,291
4							
5	Operating Expenses						
6	Purchased Power:	\$ 97,816	\$ 890	\$ 61,838	\$ 10,222	\$ 16,983	\$ 7,884
7	Other O&M	\$ 19,176	\$ 239	\$ 14,273	\$ 2,602	\$ 1,719	\$ 343
8	Depreciation	\$ 11,810	\$ 338	\$ 8,605	\$ 1,448	\$ 1,149	\$ 270
9	Taxes	\$ 2,051	\$ 57	\$ 1,483	\$ 251	\$ 208	\$ 52
10	Interest-LTD	\$ 5,085	\$ 163	\$ 3,686	\$ 616	\$ 504	\$ 116
11	Other Deductions	\$ (4)	\$ (0)	\$ (3)	\$ (0)	\$ (0)	\$ (0)
12							
13	Total Expenses	\$ 135,933	\$ 1,686	\$ 89,882	\$ 15,138	\$ 20,562	\$ 8,664
14							
15	Operating Margins	\$ 1,395	\$ 689	\$ (849)	\$ 581	\$ 1,347	\$ (373)
16	Interest Income	\$ 2,017	\$ 65	\$ 1,462	\$ 244	\$ 200	\$ 46
17	Other Income	\$ 1	\$ -	\$ 0	\$ 0	\$ 0	\$ 0
18	Capital Credits	\$ 212	\$ 4	\$ 137	\$ 24	\$ 35	\$ 13
19	Total Margins	\$ 3,625	\$ 758	\$ 750	\$ 850	\$ 1,581	\$ (315)
20							
21	Net Rate Base	\$ 202,806	\$ 6,400	\$ 147,111	\$ 24,651	\$ 20,056	\$ 4,589
22							
23	Rate of Return (1)	3.20%	13.31%	1.93%	4.86%	9.23%	-5.61%
24							
25	Relative Rate of Return	1.00	4.17	0.60	1.52	2.89	(1.76)
26							
27	Total Margin - ROR (1)	4.29%	14.38%	3.02%	5.95%	10.40%	-4.34%
28							
29	Relative Rate of Return	1.00	3.35	0.70	1.39	2.42	(1.01)

(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	84.12	68.20	84.93	83.38	83.38	83.38	81.72
2	Not Applicable	-	-	-	-	-	-	-
3	Transmission	-	-	-	-	-	-	-
4	Total Production	84.12	68.20	84.93	83.38	83.38	83.38	81.72
5	Subtransmission	-	-	-	-	-	-	-
6	Substation	2.80	1.42	2.73	2.95	2.95	2.95	2.89
7	Primary	16.62	15.21	20.85	20.17	5.59	3.54	3.58
8	Transformers	2.80	2.77	3.13	2.83	2.51	1.57	-
9	Secondary and Services	3.72	2.23	4.40	4.62	2.20	1.28	-
10	3 Phase Meters	0.67	-	-	-	3.73	0.18	0.36
11	1 Phase Meters	1.49	-	1.97	2.45	-	-	-
12	Metering	-	-	-	-	-	-	-
13	Billing	4.91	-	6.22	7.73	1.10	0.05	0.11
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	33.97	64.45	39.90	41.48	18.25	9.66	7.02
20	Total Costs - Including Margins	118.09	132.65	124.82	124.86	101.64	93.04	88.74
21	Present Revenue	115.86	180.38	119.35	126.96	107.57	83.95	83.50
22	Excess or (Deficiency)	(2.24)	47.72	(5.47)	2.10	5.93	(9.09)	(5.24)

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	\$ 7.52	\$ -	\$ 7.54	\$ 7.54	\$ 6.72	\$ 6.72	\$ 6.72
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	\$ -	\$ -	\$ -	\$ 56.33	\$ 56.33	\$ 56.33
9	1 Phase Meters	\$ 2.58	\$ -	\$ 2.64	\$ 2.64	\$ -	\$ -	\$ -
10	Metering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Billing	\$ 8.49	\$ -	\$ 8.31	\$ 8.31	\$ 16.63	\$ 16.63	\$ 16.63
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	\$ 23.78	\$ -	\$ 22.48	\$ 22.48	\$ 85.59	\$ 85.59	\$ 80.28
16	Total	\$ 23.78	\$ -	\$ 22.48	\$ 22.48	\$ 85.59	\$ 85.59	\$ 80.28
17	Less: Fee Revenue per Cons.	\$ 1.42	\$ -	\$ 1.42	\$ 1.42	\$ 1.42	\$ 1.42	\$ 1.42
18	Base Cost per Consumer	\$ 22.37	\$ -	\$ 21.06	\$ 21.06	\$ 84.17	\$ 84.17	\$ 78.87
19	Psc Assessment		\$ -	\$ 0.04	\$ 0.04	\$ 0.16	\$ 0.16	\$ 0.15
20	Base Cost per Consumer		\$ -	\$ 21.10	\$ 21.10	\$ 84.33	\$ 84.33	\$ 79.02

KENERGY CORP.

Calculation of Unbundled Revenue Charges (Demand Related)
\$ per Billing kW Including Margins @ 0.69%

A	B	C	G	H	I
Line		TOTAL	Three Phase	Three Phase	Primary
No.	Account	SYSTEM	0-1000 kW	Over 1000 kW	Over 1000 kW
	Production				
1	Generation	\$ 40.84	\$ 9.15	\$ 13.97	\$ 13.29
2	Transmission	\$ -	\$ -	\$ -	\$ -
3	Not Applicable	\$ -	\$ -	\$ -	\$ -
4	Not Applicable	\$ -	\$ -	\$ -	\$ -
5	Total Production	\$ 40.84	\$ 9.15	\$ 13.97	\$ 13.29
6	Subtransmission	\$ -	\$ -	\$ -	\$ -
7	Substation	\$ 3.52	\$ 0.85	\$ 1.30	\$ 1.24
8	Primary	\$ 15.45	\$ 1.49	\$ 1.55	\$ 1.52
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	\$ 4.11	\$ 2.76
19	Total	\$ 65.53	\$ 12.76	\$ 18.07	\$ 16.04

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	32.44	16.48	33.21	31.67	31.67	31.67	30.98
2	Transmission	-	-	-	-	-	-	-
3	Not Applicable	-	-	-	-	-	-	-
4	Not Applicable	-	-	-	-	-	-	-
5	Total Production	32.44	16.48	33.21	31.67	31.67	31.67	30.98
6	Subtransmission	-	-	-	-	-	-	-
7	Substation	2.80	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	19.61	21.63	22.95	20.42	12.47	9.31	6.43
21	Total	52.05	38.12	56.16	52.09	44.13	40.97	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	MRSM 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					
Line No.	Account	Basis	TOTAL COMPANY	Direct Served	Regular Tariff	Property Tax Reclassification	Test Year Adjustments	Adjusted Total
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	\$ 5,661	\$ -	\$ 5,661		\$ -	\$ 5,661
63	583 - Overhead Line Expense	ELECT	\$ 171,856	\$ -	\$ 171,856		\$ -	\$ 171,856
64	584 - Underground Line Exp.	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
65	585 - Street Lighting	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
66	586 - Meter Expense	ELECT	\$ 100,103	\$ -	\$ 100,103		\$ -	\$ 100,103
67	587 - Customer Installations	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
68	588 - Miscellaneous Operations	ELECT	\$ 1,135,935	\$ -	\$ 1,135,935		\$ -	\$ 1,135,935
69	589 - Rents	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
70	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
71	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
72	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
73	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
74	Subtotal		\$ 1,413,555	\$ -	\$ 1,413,555		\$ -	\$ 1,413,555
	Distribution Maintenance:							
75	590 - Maintenance Supervision	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
76	591 - Load Management	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
77	592 - Station Equipment	ELECT	\$ 383,090	\$ -	\$ 383,090		\$ -	\$ 383,090
78	593 - Overhead Lines	ELECT	\$ 1,639,436	\$ -	\$ 1,639,436		\$ -	\$ 1,639,436
79	594 - Underground Lines	ELECT	\$ 74,346	\$ -	\$ 74,346		\$ -	\$ 74,346
80	595 - Line Transformers	ELECT	\$ 29,509	\$ -	\$ 29,509		\$ -	\$ 29,509
81	596 - Street Lights	ELECT	\$ 31,677	\$ -	\$ 31,677		\$ -	\$ 31,677
82	597 - Meters	ELECT	\$ 9,264	\$ -	\$ 9,264		\$ -	\$ 9,264
83	598 - Misc. Maintenance	ELECT	\$ 34,689	\$ -	\$ 34,689		\$ -	\$ 34,689
84	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
85	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
86	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
87	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
88	Subtotal		\$ 2,202,011	\$ -	\$ 2,202,011		\$ -	\$ 2,202,011
89	Subtotal - Distribution O&M		\$ 3,615,566	\$ -	\$ 3,615,566		\$ -	\$ 3,615,566
	Customer Accounts:							
90	901 - Supervision	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
91	902 - Meter Reading	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
92	903 - Customer Records	ELECT	\$ 2,049,017	\$ -	\$ 2,049,017		\$ -	\$ 2,049,017
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 TOTAL COMPANY	Direct Served	Regular Tariff	Property Tax Reclassification	Test Year Adjustments	Adjusted Total
94	905 - Miscellaneous	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
95	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
96	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
97	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
98	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
99	Subtotal - Customer Accounts		\$ 2,049,017	\$ -	\$ 2,049,017		\$ -	\$ 2,049,017
100	Customer Service:							
101	907 - Supervision	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
102	908 - Customer Assistance	ELECT	\$ 94,745	\$ -	\$ 94,745		\$ -	\$ 94,745
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		\$ 94,745	\$ -	\$ 94,745		\$ -	\$ 94,745
	Sales:							
110	911 - Supervision	ELECT	\$ -	\$ -	\$ -		\$ -	\$ -
111	912 - Demonstrating	ELECT	\$ 55,181	\$ -	\$ 55,181		\$ -	\$ 55,181
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		\$ 55,181	\$ -	\$ 55,181		\$ -	\$ 55,181
121	Distribution O & M Before A & G		\$ 5,814,509	\$ -	\$ 5,814,509		\$ -	\$ 5,814,509
122	A&G Labor		\$ 1,847,408	\$ 70,234	\$ 1,777,174		\$ -	\$ 1,777,174
123	Total Labor		\$ 7,661,917	\$ 70,234	\$ 7,591,683		\$ -	\$ 7,591,683
124	Corporate Labor Ratio		1.00	0.01	0.99		-	0.99

KENERGY CORP.

DATA INPUT - EXPENSES

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					
	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	Direct Served	Regular Tariff	Property Tax Reclassification	Test Year Adjustments	Adjusted Total
			TOTAL COMPANY					
	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	Direct Served	Regular Tariff	Property Tax Reclassification	Test Year Adjustments	Adjusted Total
			TOTAL COMPANY					
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	\$ -	\$ 36,048	\$ 78,947	\$ 90,963	\$ 15,946	\$ 41,989
46	390 Structures and Improve.	LABOR	\$ 10,721,445	\$ -	\$ -	\$ 10,721,445	\$ -	\$ 770,839	\$ 1,688,156	\$ 1,945,105	\$ 340,988	\$ 897,882
47	391 Office Furniture & Equipment	LABOR	\$ 1,246,956	\$ -	\$ -	\$ 1,246,956	\$ -	\$ 89,652	\$ 196,341	\$ 226,225	\$ 39,659	\$ 104,428
48	392 Transportation Equipment	LABOR	\$ 8,484,133	\$ -	\$ -	\$ 8,484,133	\$ -	\$ 609,983	\$ 1,335,878	\$ 1,539,208	\$ 269,832	\$ 710,515
49	393 Stores Equipment	LABOR	\$ 172,149	\$ -	\$ -	\$ 172,149	\$ -	\$ 12,377	\$ 27,106	\$ 31,232	\$ 5,475	\$ 14,417
50	394 Tools, Shop & Garage Equip.	LABOR	\$ 703,208	\$ -	\$ -	\$ 703,208	\$ -	\$ 50,559	\$ 110,724	\$ 127,577	\$ 22,365	\$ 58,891
51	395 Laboratory Equipment	LABOR	\$ 426,459	\$ -	\$ -	\$ 426,459	\$ -	\$ 30,661	\$ 67,149	\$ 77,369	\$ 13,563	\$ 35,714
52	396 Power - Operated Equip.	LABOR	\$ 978,997	\$ -	\$ -	\$ 978,997	\$ -	\$ 70,387	\$ 154,149	\$ 177,611	\$ 31,136	\$ 81,987
53	397 Communication Equipment	LABOR	\$ 1,994,853	\$ -	\$ -	\$ 1,994,853	\$ -	\$ 143,424	\$ 314,102	\$ 361,910	\$ 63,445	\$ 167,062
54	398 Miscellaneous Equipment	LABOR	\$ 455,418	\$ -	\$ -	\$ 455,418	\$ -	\$ 32,743	\$ 71,708	\$ 82,623	\$ 14,484	\$ 38,140
55	302 Franchises and Consents	LABOR	\$ 19,355	\$ -	\$ -	\$ 19,355	\$ -	\$ 1,392	\$ 3,048	\$ 3,511	\$ 616	\$ 1,621
56	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	User Defined	LM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	General Plant		\$ 25,704,361	\$ -	\$ -	\$ 25,704,361	\$ -	\$ 1,848,066	\$ 4,047,306	\$ 4,663,334	\$ 817,509	\$ 2,152,647
60	Total Plant In Service		\$ 295,013,082	\$ -	\$ -	\$ 295,013,082	\$ -	\$ 26,660,785	\$ 73,122,099	\$ 94,593,576	\$ 38,187,202	\$ 34,530,303

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	\$ 15,676	\$ 29,087	\$ -	\$ 176,688	\$ 12,928	\$ -	\$ -	\$ 3,116	\$ -
46	390 Structures and Improve.	LABOR	\$ 10,721,445	\$ 335,206	\$ 621,979	\$ -	\$ 3,778,208	\$ 276,450	\$ -	\$ -	\$ 66,631	\$ -
47	391 Office Furniture & Equipment	LABOR	\$ 1,246,956	\$ 38,986	\$ 72,339	\$ -	\$ 439,424	\$ 32,153	\$ -	\$ -	\$ 7,749	\$ -
48	392 Transportation Equipment	LABOR	\$ 8,484,133	\$ 265,257	\$ 492,187	\$ -	\$ 2,989,785	\$ 218,762	\$ -	\$ -	\$ 52,727	\$ -
49	393 Stores Equipment	LABOR	\$ 172,149	\$ 5,382	\$ 9,987	\$ -	\$ 60,665	\$ 4,439	\$ -	\$ -	\$ 1,070	\$ -
50	394 Tools, Shop & Garage Equip.	LABOR	\$ 703,208	\$ 21,986	\$ 40,795	\$ -	\$ 247,809	\$ 18,132	\$ -	\$ -	\$ 4,370	\$ -
51	395 Laboratory Equipment	LABOR	\$ 426,459	\$ 13,333	\$ 24,740	\$ -	\$ 150,283	\$ 10,996	\$ -	\$ -	\$ 2,650	\$ -
52	396 Power - Operated Equip.	LABOR	\$ 978,997	\$ 30,608	\$ 56,794	\$ -	\$ 344,996	\$ 25,243	\$ -	\$ -	\$ 6,084	\$ -
53	397 Communication Equipment	LABOR	\$ 1,994,853	\$ 62,369	\$ 115,727	\$ -	\$ 702,981	\$ 51,437	\$ -	\$ -	\$ 12,397	\$ -
54	398 Miscellaneous Equipment	LABOR	\$ 455,418	\$ 14,239	\$ 26,420	\$ -	\$ 160,488	\$ 11,743	\$ -	\$ -	\$ 2,830	\$ -
55	302 Franchises and Consents	LABOR	\$ 19,355	\$ 605	\$ 1,123	\$ -	\$ 6,821	\$ 499	\$ -	\$ -	\$ 120	\$ -
56	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	User Defined	LM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	General Plant		\$ 25,704,361	\$ 803,648	\$ 1,491,177	\$ -	\$ 9,058,146	\$ 662,782	\$ -	\$ -	\$ 159,746	\$ -
60	Total Plant In Service		\$ 295,013,082	\$ 4,276,466	\$ 7,935,031	\$ -	\$ 9,058,146	\$ 662,782	\$ -	\$ -	\$ 5,986,692	\$ -

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	\$ -	\$ 74,341	\$ 203,895	\$ 263,766	\$ 106,482	\$ 96,285
62	Total Utility Plant		\$ 295,835,700	\$ -	\$ -	\$ 295,835,700	\$ -	\$ 26,735,126	\$ 73,325,994	\$ 94,857,342	\$ 38,293,683	\$ 34,626,588
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	\$ -	\$ 868,139	\$ 1,901,245	\$ 2,190,627	\$ 384,029	\$ 1,011,218
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	\$ -	\$ 10,390,308	\$ 24,049,916	\$ 31,026,550	\$ 10,195,585	\$ 11,664,579
73	Net Utility Plant		\$ 200,088,024	\$ -	\$ -	\$ 200,088,024	\$ -	\$ 16,344,818	\$ 49,276,078	\$ 63,830,792	\$ 28,098,098	\$ 22,962,010
74	Allowance for Working Capital	WORK CAP	\$ 5,247,073	\$ -	\$ -	\$ 5,247,073	\$ -	\$ 414,111	\$ 1,016,282	\$ 1,178,963	\$ 161,249	\$ 549,516
75	Customer Advances for Construction	PLTINS-2	\$ (2,528,970)	\$ -	\$ -	\$ (2,528,970)	\$ -	\$ (228,550)	\$ (626,847)	\$ (810,917)	\$ (327,372)	\$ (296,013)
76	Net Rate Base		\$ 202,806,127	\$ -	\$ -	\$ 202,806,127	\$ -	\$ 16,530,380	\$ 49,665,512	\$ 64,198,838	\$ 27,931,975	\$ 23,215,513

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	\$ -	\$ 25,258	\$ 1,848	\$ -	\$ -	\$ 16,693	\$ -
62	Total Utility Plant		\$ 295,835,700	\$ 4,288,391	\$ 7,957,157	\$ -	\$ 9,083,404	\$ 664,630	\$ -	\$ -	\$ 6,003,385	\$ -
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	\$ 377,518	\$ 700,489	\$ -	\$ 4,255,115	\$ 311,346	\$ -	\$ -	\$ 75,041	\$ -
68	Retirement WIP	Accum Depr.	\$ (66,743)	\$ (405)	\$ (751)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (999)	\$ -
69	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Subtotal		\$ 95,747,676	\$ 884,900	\$ 1,641,943	\$ -	\$ 4,255,115	\$ 311,346	\$ -	\$ -	\$ 1,327,436	\$ -
73	Net Utility Plant		\$ 200,088,024	\$ 3,403,490	\$ 6,315,214	\$ -	\$ 4,828,289	\$ 353,285	\$ -	\$ -	\$ 4,675,949	\$ -
74	Allowance for Working Capital	WORK CAP	\$ 5,247,073	\$ 123,043	\$ 228,307	\$ -	\$ 1,437,909	\$ 102,458	\$ -	\$ -	\$ 35,236	\$ -
75	Customer Advances for Construction	PLTINS-2	\$ (2,528,970)	\$ (36,657)	\$ (68,017)	\$ -	\$ (77,597)	\$ (5,678)	\$ -	\$ -	\$ (51,323)	\$ -
76	Net Rate Base		\$ 202,806,127	\$ 3,489,876	\$ 6,475,504	\$ -	\$ 6,188,602	\$ 450,064	\$ -	\$ -	\$ 4,659,862	\$ -

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	\$ 197,517	\$ -	\$ -	\$ 197,517	\$ -	\$ 36,048	\$ 57,694	\$ 66,659	\$ 14,312	\$ 22,805
46	390 Structures and Improve.	LABOR	\$ 4,223,620	\$ -	\$ -	\$ 4,223,620	\$ -	\$ 770,839	\$ 1,233,696	\$ 1,425,405	\$ 306,037	\$ 487,643
47	391 Office Furniture & Equipment	LABOR	\$ 491,227	\$ -	\$ -	\$ 491,227	\$ -	\$ 89,652	\$ 143,485	\$ 165,781	\$ 35,594	\$ 56,715
48	392 Transportation Equipment	LABOR	\$ 3,342,250	\$ -	\$ -	\$ 3,342,250	\$ -	\$ 609,983	\$ 976,253	\$ 1,127,956	\$ 242,174	\$ 385,883
49	393 Stores Equipment	LABOR	\$ 67,817	\$ -	\$ -	\$ 67,817	\$ -	\$ 12,377	\$ 19,809	\$ 22,887	\$ 4,914	\$ 7,830
50	394 Tools, Shop & Garage Equip.	LABOR	\$ 277,023	\$ -	\$ -	\$ 277,023	\$ -	\$ 50,559	\$ 80,917	\$ 93,491	\$ 20,073	\$ 31,984
51	395 Laboratory Equipment	LABOR	\$ 168,000	\$ -	\$ -	\$ 168,000	\$ -	\$ 30,661	\$ 49,072	\$ 56,697	\$ 12,173	\$ 19,397
52	396 Power - Operated Equip.	LABOR	\$ 385,667	\$ -	\$ -	\$ 385,667	\$ -	\$ 70,387	\$ 112,651	\$ 130,157	\$ 27,945	\$ 44,528
53	397 Communication Equipment	LABOR	\$ 785,855	\$ -	\$ -	\$ 785,855	\$ -	\$ 143,424	\$ 229,544	\$ 265,214	\$ 56,942	\$ 90,732
54	398 Miscellaneous Equipment	LABOR	\$ 179,408	\$ -	\$ -	\$ 179,408	\$ -	\$ 32,743	\$ 52,404	\$ 60,547	\$ 13,000	\$ 20,714
55	302 Franchises and Consents	LABOR	\$ 7,625	\$ -	\$ -	\$ 7,625	\$ -	\$ 1,392	\$ 2,227	\$ 2,573	\$ 552	\$ 880
56	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	User Defined	LM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	General Plant		\$ 10,126,008	\$ -	\$ -	\$ 10,126,008	\$ -	\$ 1,848,066	\$ 2,957,751	\$ 3,417,367	\$ 733,714	\$ 1,169,110
60	Total Plant In Service		\$ 204,341,251	\$ -	\$ -	\$ 204,341,251	\$ -	\$ 26,660,785	\$ 53,713,663	\$ 70,788,576	\$ 34,273,014	\$ 18,905,214
61	CWIP	PLTINS-2	\$ 569,788	\$ -	\$ -	\$ 569,788	\$ -	\$ 74,341	\$ 149,776	\$ 197,388	\$ 95,567	\$ 52,716
62	Total Utility Plant		\$ 204,911,039	\$ -	\$ -	\$ 204,911,039	\$ -	\$ 26,735,126	\$ 53,863,439	\$ 70,985,964	\$ 34,368,581	\$ 18,957,929

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	\$ 4,756,749	\$ -	\$ -	\$ 4,756,749	\$ -	\$ 868,139	\$ 1,389,420	\$ 1,605,327	\$ 344,666	\$ 549,196
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		\$ 66,797,762	\$ -	\$ -	\$ 66,797,762	\$ -	\$ 10,390,308	\$ 17,664,185	\$ 23,207,749	\$ 9,150,538	\$ 6,384,983
73	Net Utility Plant		\$ 138,113,277	\$ -	\$ -	\$ 138,113,277	\$ -	\$ 16,344,818	\$ 36,199,254	\$ 47,778,216	\$ 25,218,043	\$ 12,572,946
74	Allowance for Working Capital	WORK CAP	\$ 2,465,192	\$ -	\$ -	\$ 2,465,192	\$ -	\$ 414,111	\$ 742,907	\$ 865,099	\$ 144,721	\$ 298,354
75	Customer Advances for Construction	PLTINS-2	\$ (1,751,744)	\$ -	\$ -	\$ (1,751,744)	\$ -	\$ (228,550)	\$ (460,466)	\$ (606,846)	\$ (293,817)	\$ (162,066)
76	Net Rate Base		\$ 138,826,725	\$ -	\$ -	\$ 138,826,725	\$ -	\$ 16,530,380	\$ 36,481,695	\$ 48,036,469	\$ 25,068,948	\$ 12,709,234

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	\$ 300,755	\$ -	\$ -	\$ 300,755	\$ -	\$ -	\$ 21,253	\$ 24,304	\$ 1,634	\$ 19,185
46	390 Structures and Improve.	LABOR	\$ 6,431,195	\$ -	\$ -	\$ 6,431,195	\$ -	\$ -	\$ 454,460	\$ 519,700	\$ 34,951	\$ 410,239
47	391 Office Furniture & Equipment	LABOR	\$ 747,979	\$ -	\$ -	\$ 747,979	\$ -	\$ -	\$ 52,856	\$ 60,444	\$ 4,065	\$ 47,713
48	392 Transportation Equipment	LABOR	\$ 5,089,156	\$ -	\$ -	\$ 5,089,156	\$ -	\$ -	\$ 359,625	\$ 411,251	\$ 27,658	\$ 324,632
49	393 Stores Equipment	LABOR	\$ 103,263	\$ -	\$ -	\$ 103,263	\$ -	\$ -	\$ 7,297	\$ 8,345	\$ 561	\$ 6,587
50	394 Tools, Shop & Garage Equip.	LABOR	\$ 421,815	\$ -	\$ -	\$ 421,815	\$ -	\$ -	\$ 29,808	\$ 34,087	\$ 2,292	\$ 26,907
51	395 Laboratory Equipment	LABOR	\$ 255,809	\$ -	\$ -	\$ 255,809	\$ -	\$ -	\$ 18,077	\$ 20,672	\$ 1,390	\$ 16,318
52	396 Power - Operated Equip.	LABOR	\$ 587,245	\$ -	\$ -	\$ 587,245	\$ -	\$ -	\$ 41,498	\$ 47,455	\$ 3,191	\$ 37,460
53	397 Communication Equipment	LABOR	\$ 1,196,601	\$ -	\$ -	\$ 1,196,601	\$ -	\$ -	\$ 84,558	\$ 96,696	\$ 6,503	\$ 76,330
54	398 Miscellaneous Equipment	LABOR	\$ 273,180	\$ -	\$ -	\$ 273,180	\$ -	\$ -	\$ 19,304	\$ 22,075	\$ 1,485	\$ 17,426
55	302 Franchises and Consents	LABOR	\$ 11,610	\$ -	\$ -	\$ 11,610	\$ -	\$ -	\$ 820	\$ 938	\$ 63	\$ 741
56	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	User Defined	LM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	General Plant		\$ 15,418,607	\$ -	\$ -	\$ 15,418,607	\$ -	\$ -	\$ 1,089,555	\$ 1,245,967	\$ 83,795	\$ 983,537
60	Total Plant In Service		\$ 84,685,139	\$ -	\$ -	\$ 84,685,139	\$ -	\$ -	\$ 19,408,436	\$ 23,805,000	\$ 3,914,188	\$ 15,625,090
61	CWIP	PLTINS-2	\$ 236,137	\$ -	\$ -	\$ 236,137	\$ -	\$ -	\$ 54,119	\$ 66,378	\$ 10,914	\$ 43,569
62	Total Utility Plant		\$ 84,921,276	\$ -	\$ -	\$ 84,921,276	\$ -	\$ -	\$ 19,462,555	\$ 23,871,378	\$ 3,925,103	\$ 15,668,659

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	\$ 300,755	\$ 15,676	\$ 29,087	\$ -	\$ 176,688	\$ 12,928	\$ -	\$ -	\$ -	\$ -
46	390 Structures and Improve.	LABOR	\$ 6,431,195	\$ 335,206	\$ 621,979	\$ -	\$ 3,778,208	\$ 276,450	\$ -	\$ -	\$ -	\$ -
47	391 Office Furniture & Equipment	LABOR	\$ 747,979	\$ 38,986	\$ 72,339	\$ -	\$ 439,424	\$ 32,153	\$ -	\$ -	\$ -	\$ -
48	392 Transportation Equipment	LABOR	\$ 5,089,156	\$ 265,257	\$ 492,187	\$ -	\$ 2,989,785	\$ 218,762	\$ -	\$ -	\$ -	\$ -
49	393 Stores Equipment	LABOR	\$ 103,263	\$ 5,382	\$ 9,987	\$ -	\$ 60,665	\$ 4,439	\$ -	\$ -	\$ -	\$ -
50	394 Tools, Shop & Garage Equip.	LABOR	\$ 421,815	\$ 21,986	\$ 40,795	\$ -	\$ 247,809	\$ 18,132	\$ -	\$ -	\$ -	\$ -
51	395 Laboratory Equipment	LABOR	\$ 255,809	\$ 13,333	\$ 24,740	\$ -	\$ 150,283	\$ 10,996	\$ -	\$ -	\$ -	\$ -
52	396 Power - Operated Equip.	LABOR	\$ 587,245	\$ 30,608	\$ 56,794	\$ -	\$ 344,996	\$ 25,243	\$ -	\$ -	\$ -	\$ -
53	397 Communication Equipment	LABOR	\$ 1,196,601	\$ 62,369	\$ 115,727	\$ -	\$ 702,981	\$ 51,437	\$ -	\$ -	\$ -	\$ -
54	398 Miscellaneous Equipment	LABOR	\$ 273,180	\$ 14,239	\$ 26,420	\$ -	\$ 160,488	\$ 11,743	\$ -	\$ -	\$ -	\$ -
55	302 Franchises and Consents	LABOR	\$ 11,610	\$ 605	\$ 1,123	\$ -	\$ 6,821	\$ 499	\$ -	\$ -	\$ -	\$ -
56	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	User Defined	LM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	General Plant		\$ 15,418,607	\$ 803,648	\$ 1,491,177	\$ -	\$ 9,058,146	\$ 662,782	\$ -	\$ -	\$ -	\$ -
60	Total Plant In Service		\$ 84,685,139	\$ 4,276,466	\$ 7,935,031	\$ -	\$ 9,058,146	\$ 662,782	\$ -	\$ -	\$ -	\$ -
61	CWIP	PLTINS-2	\$ 236,137	\$ 11,925	\$ 22,126	\$ -	\$ 25,258	\$ 1,848	\$ -	\$ -	\$ -	\$ -
62	Total Utility Plant		\$ 84,921,276	\$ 4,288,391	\$ 7,957,157	\$ -	\$ 9,083,404	\$ 664,630	\$ -	\$ -	\$ -	\$ -

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	\$ 7,242,977	\$ -	\$ -	\$ 7,242,977	\$ -	\$ -	\$ 511,825	\$ 585,300	\$ 39,363	\$ 462,022
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		\$ 27,622,479	\$ -	\$ -	\$ 27,622,479	\$ -	\$ -	\$ 6,385,731	\$ 7,818,801	\$ 1,045,047	\$ 5,279,596
73	Net Utility Plant		\$ 57,298,797	\$ -	\$ -	\$ 57,298,797	\$ -	\$ -	\$ 13,076,824	\$ 16,052,576	\$ 2,880,055	\$ 10,389,064
74	Allowance for Working Capital	WORK CAP	\$ 2,746,645	\$ -	\$ -	\$ 2,746,645	\$ -	\$ -	\$ 273,374	\$ 313,864	\$ 16,528	\$ 251,162
75	Customer Advances for Construction	PLTINS-2	\$ (725,903)	\$ -	\$ -	\$ (725,903)	\$ -	\$ -	\$ (166,381)	\$ (204,071)	\$ (33,556)	\$ (133,947)
76	Net Rate Base		\$ 59,319,539	\$ -	\$ -	\$ 59,319,539	\$ -	\$ -	\$ 13,183,817	\$ 16,162,369	\$ 2,863,027	\$ 10,506,279

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	\$ 7,242,977	\$ 377,518	\$ 700,489	\$ -	\$ 4,255,115	\$ 311,346	\$ -	\$ -	\$ -	\$ -
68	Retirement WIP	Accum Depr.	\$ (16,256)	\$ (405)	\$ (751)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Subtotal		\$ 27,622,479	\$ 884,900	\$ 1,641,943	\$ -	\$ 4,255,115	\$ 311,346	\$ -	\$ -	\$ -	\$ -
73	Net Utility Plant		\$ 57,298,797	\$ 3,403,490	\$ 6,315,214	\$ -	\$ 4,828,289	\$ 353,285	\$ -	\$ -	\$ -	\$ -
74	Allowance for Working Capital	WORK CAP	\$ 2,746,645	\$ 123,043	\$ 228,307	\$ -	\$ 1,437,909	\$ 102,458	\$ -	\$ -	\$ -	\$ -
75	Customer Advances for Construction	PLTINS-2	\$ (725,903)	\$ (36,657)	\$ (68,017)	\$ -	\$ (77,597)	\$ (5,678)	\$ -	\$ -	\$ -	\$ -
76	Net Rate Base		\$ 59,319,539	\$ 3,489,876	\$ 6,475,504	\$ -	\$ 6,188,602	\$ 450,064	\$ -	\$ -	\$ -	\$ -

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	\$ 3,116	\$ -	\$ -	\$ 3,116	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	390 Structures and Improve.	LABOR	\$ 66,631	\$ -	\$ -	\$ 66,631	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	391 Office Furniture & Equipment	LABOR	\$ 7,749	\$ -	\$ -	\$ 7,749	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	392 Transportation Equipment	LABOR	\$ 52,727	\$ -	\$ -	\$ 52,727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	393 Stores Equipment	LABOR	\$ 1,070	\$ -	\$ -	\$ 1,070	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	394 Tools, Shop & Garage Equip.	LABOR	\$ 4,370	\$ -	\$ -	\$ 4,370	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51	395 Laboratory Equipment	LABOR	\$ 2,650	\$ -	\$ -	\$ 2,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	396 Power - Operated Equip.	LABOR	\$ 6,084	\$ -	\$ -	\$ 6,084	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53	397 Communication Equipment	LABOR	\$ 12,397	\$ -	\$ -	\$ 12,397	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	398 Miscellaneous Equipment	LABOR	\$ 2,830	\$ -	\$ -	\$ 2,830	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	302 Franchises and Consents	LABOR	\$ 120	\$ -	\$ -	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	User Defined	LM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	General Plant		\$ 159,746	\$ -	\$ -	\$ 159,746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	Total Plant In Service		\$ 5,986,692	\$ -	\$ -	\$ 5,986,692	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	CWIP	PLTINS-2	\$ 16,693	\$ -	\$ -	\$ 16,693	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	Total Utility Plant		\$ 6,003,385	\$ -	\$ -	\$ 6,003,385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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	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 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	\$ 3,116	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,116
46	390 Structures and Improve.	LABOR	\$ 66,631	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,631
47	391 Office Furniture & Equipment	LABOR	\$ 7,749	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,749
48	392 Transportation Equipment	LABOR	\$ 52,727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,727
49	393 Stores Equipment	LABOR	\$ 1,070	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,070
50	394 Tools, Shop & Garage Equip.	LABOR	\$ 4,370	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,370
51	395 Laboratory Equipment	LABOR	\$ 2,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,650
52	396 Power - Operated Equip.	LABOR	\$ 6,084	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,084
53	397 Communication Equipment	LABOR	\$ 12,397	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,397
54	398 Miscellaneous Equipment	LABOR	\$ 2,830	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,830
55	302 Franchises and Consents	LABOR	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120
56	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	User Defined	LM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	General Plant		\$ 159,746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 159,746	\$ -
60	Total Plant In Service		\$ 5,986,692	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,986,692	\$ -
61	CWIP	PLTINS-2	\$ 16,693	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,693	\$ -
62	Total Utility Plant		\$ 6,003,385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,003,385	\$ -

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	\$ 75,041	\$ -	\$ -	\$ 75,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	Retirement WIP	Accum Depr.	\$ (999)	\$ -	\$ -	\$ (999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Subtotal		\$ 1,327,436	\$ -	\$ -	\$ 1,327,436	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	Net Utility Plant		\$ 4,675,949	\$ -	\$ -	\$ 4,675,949	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	Allowance for Working Capital	WORK CAP	\$ 35,236	\$ -	\$ -	\$ 35,236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75	Consumer Deposits	PLTINS-2	\$ (51,323)	\$ -	\$ -	\$ (51,323)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76	Net Rate Base		\$ 4,659,862	\$ -	\$ -	\$ 4,659,862	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

KENERGY CORP.

Classification
of Utility Plant Investment (Direct Assignments)

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.	\$ 1,253,393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,253,393	\$ -
67	General	GP	\$ 75,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,041	\$ -
68	Retirement WIP	Accum Depr.	\$ (999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (999)	\$ -
69	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Subtotal		\$ 1,327,436	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,327,436	\$ -
73	Net Utility Plant		\$ 4,675,949	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,675,949	\$ -
74	Allowance for Working Capital	WORK CAP	\$ 35,236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,236	\$ -
75	Consumer Deposits	PLTINS-2	\$ (51,323)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (51,323)	\$ -
76	Net Rate Base		\$ 4,659,862	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,659,862	\$ -

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						
105	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	Subtotal - Customer Service		\$ 94,745	\$ -	\$ -	\$ 94,745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sales:											
110	911 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	912 - Demonstrating	CS-1	\$ 55,181	\$ -	\$ -	\$ 55,181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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		\$ 55,181	\$ -	\$ -	\$ 55,181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121	Distribution O & M Before A & G		\$ 5,814,509	\$ -	\$ -	\$ 5,814,509	\$ -	\$ 418,046	\$ 915,529	\$ 1,054,879	\$ 184,926	\$ 486,944
122	A&G Labor	GP	\$ 1,777,174	\$ -	\$ -	\$ 1,777,174	\$ -	\$ 127,773	\$ 279,827	\$ 322,418	\$ 56,522	\$ 148,832
123	Total Labor		\$ 7,591,683	\$ -	\$ -	\$ 7,591,683	\$ -	\$ 545,819	\$ 1,195,356	\$ 1,377,298	\$ 241,448	\$ 635,776

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
105	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	Subtotal - Customer Service		\$ 94,745	\$ -	\$ -	\$ -	\$ -	\$ 94,745	\$ -	\$ -	\$ -	\$ -
	Sales:											
110	911 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	912 - Demonstrating	CS-1	\$ 55,181	\$ -	\$ -	\$ -	\$ -	\$ 55,181	\$ -	\$ -	\$ -	\$ -
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		\$ 55,181	\$ -	\$ -	\$ -	\$ -	\$ 55,181	\$ -	\$ -	\$ -	\$ -
121	Distribution O & M Before A & G		\$ 5,814,509	\$ 181,791	\$ 337,315	\$ -	\$ 2,049,017	\$ 149,926	\$ -	\$ -	\$ 36,136	\$ -
122	A&G Labor	GP	\$ 1,777,174	\$ 55,563	\$ 103,099	\$ -	\$ 626,271	\$ 45,824	\$ -	\$ -	\$ 11,045	\$ -
123	Total Labor		\$ 7,591,683	\$ 237,354	\$ 440,413	\$ -	\$ 2,675,288	\$ 195,750	\$ -	\$ -	\$ 47,180	\$ -

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						
99	Subtotal - Customer Accounts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	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		\$ 2,290,575	\$ -	\$ -	\$ 2,290,575	\$ -	\$ 418,046	\$ 669,064	\$ 773,033	\$ 165,971	\$ 264,461
122	A&G Labor	GP	\$ 700,102	\$ -	\$ -	\$ 700,102	\$ -	\$ 127,773	\$ 204,496	\$ 236,273	\$ 50,728	\$ 80,831
123	Total Labor		\$ 2,990,677	\$ -	\$ -	\$ 2,990,677	\$ -	\$ 545,819	\$ 873,560	\$ 1,009,306	\$ 216,700	\$ 345,292

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						
99	Subtotal - Customer Accounts		\$ 2,049,017	\$ -	\$ -	\$ 2,049,017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	Customer Service:											
101	907 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	908 - Customer Assistance	CS-1	\$ 94,745	\$ -	\$ -	\$ 94,745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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		\$ 94,745	\$ -	\$ -	\$ 94,745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sales:											
110	911 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	912 - Demonstrating	CS-1	\$ 55,181	\$ -	\$ -	\$ 55,181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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		\$ 55,181	\$ -	\$ -	\$ 55,181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121	Distribution O & M Before A & G		\$ 3,487,798	\$ -	\$ -	\$ 3,487,798	\$ -	\$ -	\$ 246,465	\$ 281,847	\$ 18,955	\$ 222,483
122	A&G Labor	GP	\$ 1,066,027	\$ -	\$ -	\$ 1,066,027	\$ -	\$ -	\$ 75,331	\$ 86,145	\$ 5,793	\$ 68,001
123	Total Labor		\$ 4,553,826	\$ -	\$ -	\$ 4,553,826	\$ -	\$ -	\$ 321,796	\$ 367,991	\$ 24,748	\$ 290,484

KENERGY CORP.

Determination of Labor Classification (Consumer Related)

A	B	C	D	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
99	Subtotal - Customer Accounts		\$ 2,049,017	\$ -	\$ -	\$ -	\$ 2,049,017	\$ -	\$ -	\$ -	\$ -	\$ -
100	Customer Service:											
101	907 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	908 - Customer Assistance	CS-1	\$ 94,745	\$ -	\$ -	\$ -	\$ -	\$ 94,745	\$ -	\$ -	\$ -	\$ -
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		\$ 94,745	\$ -	\$ -	\$ -	\$ -	\$ 94,745	\$ -	\$ -	\$ -	\$ -
	Sales:											
110	911 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	912 - Demonstrating	CS-1	\$ 55,181	\$ -	\$ -	\$ -	\$ -	\$ 55,181	\$ -	\$ -	\$ -	\$ -
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		\$ 55,181	\$ -	\$ -	\$ -	\$ -	\$ 55,181	\$ -	\$ -	\$ -	\$ -
121	Distribution O & M Before A & G		\$ 3,487,798	\$ 181,791	\$ 337,315	\$ -	\$ 2,049,017	\$ 149,926	\$ -	\$ -	\$ -	\$ -
122	A&G Labor	GP	\$ 1,066,027	\$ 55,563	\$ 103,099	\$ -	\$ 626,271	\$ 45,824	\$ -	\$ -	\$ -	\$ -
123	Total Labor		\$ 4,553,826	\$ 237,354	\$ 440,413	\$ -	\$ 2,675,288	\$ 195,750	\$ -	\$ -	\$ -	\$ -

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						
99	Subtotal - Customer Accounts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	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		\$ 36,136	\$ -	\$ -	\$ 36,136	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
122	A&G Labor	GP	\$ 11,045	\$ -	\$ -	\$ 11,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
123	Total Labor		\$ 47,180	\$ -	\$ -	\$ 47,180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Determination of Labor Classification (Direct Assignment)

A	B	C	D	Subfunctionalization - Distribution			Q	R	S	T	U	V
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
99	Subtotal - Customer Accounts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	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		\$ 36,136	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,136	\$ -
122	A&G Labor	GP	\$ 11,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,045	\$ -
123	Total Labor		\$ 47,180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,180	\$ -

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						
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	\$ -	\$ 42,703	\$ 93,520	\$ 107,754	\$ 18,890	\$ 49,741
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	\$ -	\$ 1,040,266	\$ 2,870,582	\$ 3,723,283	\$ 1,521,290	\$ 1,351,442
	Property Tax:											
150	408.1 - Property Tax	PLTINS-2	\$ 1,826,623	\$ -	\$ -	\$ 1,826,623	\$ -	\$ 165,077	\$ 452,759	\$ 585,709	\$ 236,454	\$ 213,804
	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	\$ -	\$ 4,029	\$ 8,824	\$ 10,167	\$ 1,782	\$ 4,693
158	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
159	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
160	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161	Subtotal - Payroll Tax		\$ 219,177	\$ -	\$ -	\$ 219,177	\$ -	\$ 4,029	\$ 8,824	\$ 10,167	\$ 1,782	\$ 4,693
	Debt Service:											
162	427 - Interest (Long Term)	NUP-2	\$ 4,305,566	\$ -	\$ -	\$ 4,305,566	\$ -	\$ 351,672	\$ 1,060,351	\$ 1,373,554	\$ 604,704	\$ 494,100
163	427.3 - Construction Loan	NUP-2	\$ 779,013	\$ -	\$ -	\$ 779,013	\$ -	\$ 63,629	\$ 191,851	\$ 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	\$ -	\$ 415,300	\$ 1,252,202	\$ 1,622,074	\$ 714,114	\$ 583,498
	Other Expenses											
169	426 - Realized Gain/(Loss)	NUP-2	\$ (46,824)	\$ -	\$ -	\$ (46,824)	\$ -	\$ (3,825)	\$ (11,532)	\$ (14,938)	\$ (6,576)	\$ (5,373)
170	431 - Interest on Customer Deposits	NUP-2	\$ 42,737	\$ -	\$ -	\$ 42,737	\$ -	\$ 3,491	\$ 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	\$ -	\$ 1,216,223	\$ 3,044,423	\$ 3,523,818	\$ 424,121	\$ 1,657,648
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	\$ -	\$ 265,463	\$ 581,370	\$ 689,859	\$ 117,430	\$ 309,214
188	Depreciation & Amortization	Summary	\$ 11,809,623	\$ -	\$ -	\$ 11,809,623	\$ -	\$ 1,040,266	\$ 2,870,582	\$ 3,723,283	\$ 1,521,290	\$ 1,351,442
189	Property Tax	Summary	\$ 1,826,623	\$ -	\$ -	\$ 1,826,623	\$ -	\$ 165,077	\$ 452,759	\$ 585,709	\$ 236,454	\$ 213,804
190	Tax - Other	Summary	\$ 219,177	\$ -	\$ -	\$ 219,177	\$ -	\$ 4,029	\$ 8,824	\$ 10,167	\$ 1,782	\$ 4,693
191	Debt Service	Summary	\$ 5,084,579	\$ -	\$ -	\$ 5,084,579	\$ -	\$ 415,300	\$ 1,252,202	\$ 1,622,074	\$ 714,114	\$ 583,498
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	\$ -	\$ 3,137,721	\$ 8,297,392	\$ 10,248,485	\$ 3,062,355	\$ 4,161,191

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

A	B	C	N O P Q R S T U V										
Line No.	Cost Item	Basis	Balance	Subfunctionalization - Distribution					Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
				3-Phase Meters	1-Phase Meters	Metering	Billing						
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	\$ 18,570	\$ 34,456	\$ -	\$ 209,304	\$ 15,315	\$ -	\$ -	\$ -	\$ 3,691	\$ -
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	\$ 195,082	\$ 645,103	\$ -	\$ 209,304	\$ 15,315	\$ -	\$ -	\$ -	\$ 237,956	\$ -
	Property Tax:												
150	408.1 - Property Tax	PLTINS-2	\$ 1,826,623	\$ 26,476	\$ 49,127	\$ -	\$ 56,046	\$ 4,101	\$ -	\$ -	\$ -	\$ 37,069	\$ -
	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	\$ -	\$ 19,749	\$ 1,445	\$ -	\$ -	\$ -	\$ 348	\$ -
158	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
159	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
160	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161	Subtotal - Payroll Tax		\$ 219,177	\$ 1,752	\$ 3,251	\$ -	\$ 19,749	\$ 1,445	\$ 163,135	\$ -	\$ -	\$ 348	\$ -
	Debt Service:												
162	427 - Interest (Long Term)	NUP-2	\$ 4,305,566	\$ 73,247	\$ 135,911	\$ -	\$ 103,795	\$ 7,595	\$ -	\$ -	\$ -	\$ 100,638	\$ -
163	427.3 - Construction Loan	NUP-2	\$ 779,013	\$ 13,253	\$ 24,591	\$ -	\$ 18,780	\$ 1,374	\$ -	\$ -	\$ -	\$ 18,209	\$ -
164	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
165	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
166	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
167	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
168	Subtotal - Debt Service		\$ 5,084,579	\$ 86,500	\$ 160,502	\$ -	\$ 122,575	\$ 8,969	\$ -	\$ -	\$ -	\$ 118,847	\$ -
	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	\$ -	\$ 1,030	\$ 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	\$ 329,787	\$ 611,924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,379	\$ -
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	\$ 115,439	\$ 214,198	\$ -	\$ 1,301,146	\$ 95,204	\$ -	\$ -	\$ -	\$ 22,946	\$ -
188	Depreciation & Amortization	Summary	\$ 11,809,623	\$ 195,082	\$ 645,103	\$ -	\$ 209,304	\$ 15,315	\$ -	\$ -	\$ -	\$ 237,956	\$ -
189	Property Tax	Summary	\$ 1,826,623	\$ 26,476	\$ 49,127	\$ -	\$ 56,046	\$ 4,101	\$ -	\$ -	\$ -	\$ 37,069	\$ -
190	Tax - Other	Summary	\$ 219,177	\$ 1,752	\$ 3,251	\$ -	\$ 19,749	\$ 1,445	\$ 163,135	\$ -	\$ -	\$ 348	\$ -
191	Debt Service	Summary	\$ 5,084,579	\$ 86,500	\$ 160,502	\$ -	\$ 122,575	\$ 8,969	\$ -	\$ -	\$ -	\$ 118,847	\$ -
192	Other Expenses	Summary	\$ (4,087)	\$ (70)	\$ (129)	\$ -	\$ (99)	\$ (7)	\$ -	\$ -	\$ -	\$ (96)	\$ -
193	Total Expenses		\$ 135,927,619	\$ 759,404	\$ 1,692,208	\$ -	\$ 5,662,459	\$ 404,257	\$ 163,135	\$ -	\$ -	\$ 522,894	\$ -

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						
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	\$ 233,979	\$ -	\$ -	\$ 233,979	\$ -	\$ 42,703	\$ 68,344	\$ 78,964	\$ 16,954	\$ 27,014
145	407 - Amortization of Reg. Asset-AMI	AMI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
146	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
147	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
149	Subtotal - Dep. & Amort.		\$ 8,042,151	\$ -	\$ -	\$ 8,042,151	\$ -	\$ 1,040,266	\$ 2,108,920	\$ 2,787,536	\$ 1,365,358	\$ 740,071
Property Tax:												
150	408.1 - Property Tax	PLTINS-2	\$ 1,265,249	\$ -	\$ -	\$ 1,265,249	\$ -	\$ 165,077	\$ 332,585	\$ 438,312	\$ 212,218	\$ 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	\$ 22,077	\$ -	\$ -	\$ 22,077	\$ -	\$ 4,029	\$ 6,449	\$ 7,451	\$ 1,600	\$ 2,549
158	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
159	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
160	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161	Subtotal - Payroll Tax		\$ 22,077	\$ -	\$ -	\$ 22,077	\$ -	\$ 4,029	\$ 6,449	\$ 7,451	\$ 1,600	\$ 2,549
Debt Service:												
162	427 - Interest (Long Term)	NUP-2	\$ 2,972,021	\$ -	\$ -	\$ 2,972,021	\$ -	\$ 351,672	\$ 778,956	\$ 1,028,125	\$ 542,721	\$ 270,546
163	427.3 - Construction Loan	NUP-2	\$ 537,733	\$ -	\$ -	\$ 537,733	\$ -	\$ 63,629	\$ 140,938	\$ 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		\$ 3,509,754	\$ -	\$ -	\$ 3,509,754	\$ -	\$ 415,300	\$ 919,894	\$ 1,214,145	\$ 640,917	\$ 319,497
Other Expenses												
169	426 - Realized Gain/(Loss)	NUP-2	\$ (32,321)	\$ -	\$ -	\$ (32,321)	\$ -	\$ (3,825)	\$ (8,471)	\$ (11,181)	\$ (5,902)	\$ (2,942)
170	431 - Interest on Customer Deposits	NUP-2	\$ 29,500	\$ -	\$ -	\$ 29,500	\$ -	\$ 3,491	\$ 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	\$ 7,305,484	\$ -	\$ -	\$ 7,305,484	\$ -	\$ 1,216,223	\$ 2,225,277	\$ 2,584,585	\$ 380,649	\$ 899,751
184	Customer Accounts	Summary	\$ 248,096	\$ -	\$ -	\$ 248,096	\$ -	\$ 31,897	\$ 64,837	\$ 86,062	\$ 42,844	\$ 22,657
185	Customer Service	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
186	Sales	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
187	Administrative & General	Summary	\$ 1,454,538	\$ -	\$ -	\$ 1,454,538	\$ -	\$ 265,463	\$ 424,862	\$ 490,883	\$ 105,393	\$ 167,935
188	Depreciation & Amortization	Summary	\$ 8,042,151	\$ -	\$ -	\$ 8,042,151	\$ -	\$ 1,040,266	\$ 2,108,920	\$ 2,787,536	\$ 1,365,358	\$ 740,071
189	Property Tax	Summary	\$ 1,265,249	\$ -	\$ -	\$ 1,265,249	\$ -	\$ 165,077	\$ 332,585	\$ 438,312	\$ 212,218	\$ 117,057
190	Tax - Other	Summary	\$ 22,077	\$ -	\$ -	\$ 22,077	\$ -	\$ 4,029	\$ 6,449	\$ 7,451	\$ 1,600	\$ 2,549
191	Debt Service	Summary	\$ 3,509,754	\$ -	\$ -	\$ 3,509,754	\$ -	\$ 415,300	\$ 919,894	\$ 1,214,145	\$ 640,917	\$ 319,497
192	Other Expenses	Summary	\$ (2,821)	\$ -	\$ -	\$ (2,821)	\$ -	\$ (334)	\$ (739)	\$ (976)	\$ (515)	\$ (257)
193	Total Expenses		\$ 59,565,460	\$ 37,719,932	\$ -	\$ 21,845,528	\$ -	\$ 3,137,721	\$ 6,082,085	\$ 7,607,999	\$ 2,748,463	\$ 2,269,260

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						
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	\$ 356,273	\$ -	\$ -	\$ 356,273	\$ -	\$ -	\$ 25,176	\$ 28,790	\$ 1,936	\$ 22,726
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.		\$ 3,529,516	\$ -	\$ -	\$ 3,529,516	\$ -	\$ -	\$ 761,663	\$ 935,747	\$ 155,932	\$ 611,371
Property Tax:												
150	408.1 - Property Tax	PLTINS-2	\$ 524,305	\$ -	\$ -	\$ 524,305	\$ -	\$ -	\$ 120,173	\$ 147,397	\$ 24,237	\$ 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	\$ 33,616	\$ -	\$ -	\$ 33,616	\$ -	\$ -	\$ 2,376	\$ 2,717	\$ 183	\$ 2,144
158	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
159	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
160	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161	Subtotal - Payroll Tax		\$ 33,616	\$ -	\$ -	\$ 33,616	\$ -	\$ -	\$ 2,376	\$ 2,717	\$ 183	\$ 2,144
Debt Service:												
162	427 - Interest (Long Term)	NUP-2	\$ 1,232,907	\$ -	\$ -	\$ 1,232,907	\$ -	\$ -	\$ 281,394	\$ 345,429	\$ 61,982	\$ 223,553
163	427.3 - Construction Loan	NUP-2	\$ 223,072	\$ -	\$ -	\$ 223,072	\$ -	\$ -	\$ 50,913	\$ 62,499	\$ 11,215	\$ 40,448
164	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
165	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
166	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
167	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
168	Subtotal - Debt Service		\$ 1,455,979	\$ -	\$ -	\$ 1,455,979	\$ -	\$ -	\$ 332,308	\$ 407,928	\$ 73,197	\$ 264,001
Other Expenses												
169	426 - Realized Gain/Loss	NUP-2	\$ (13,408)	\$ -	\$ -	\$ (13,408)	\$ -	\$ -	\$ (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	\$ 3,501,460	\$ -	\$ -	\$ 3,501,460	\$ -	\$ -	\$ 819,146	\$ 939,232	\$ 43,472	\$ 757,897
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	\$ 2,214,787	\$ -	\$ -	\$ 2,214,787	\$ -	\$ -	\$ 156,508	\$ 178,975	\$ 12,037	\$ 141,279
188	Depreciation & Amortization	Summary	\$ 3,529,516	\$ -	\$ -	\$ 3,529,516	\$ -	\$ -	\$ 761,663	\$ 935,747	\$ 155,932	\$ 611,371
189	Property Tax	Summary	\$ 524,305	\$ -	\$ -	\$ 524,305	\$ -	\$ -	\$ 120,173	\$ 147,397	\$ 24,237	\$ 96,747
190	Tax - Other	Summary	\$ 33,616	\$ -	\$ -	\$ 33,616	\$ -	\$ -	\$ 2,376	\$ 2,717	\$ 183	\$ 2,144
191	Debt Service	Summary	\$ 1,455,979	\$ -	\$ -	\$ 1,455,979	\$ -	\$ -	\$ 332,308	\$ 407,928	\$ 73,197	\$ 264,001
192	Other Expenses	Summary	\$ (1,170)	\$ -	\$ -	\$ (1,170)	\$ -	\$ -	\$ (267)	\$ (328)	\$ (59)	\$ (212)
193	Total Expenses		\$ 15,579,943	\$ -	\$ -	\$ 15,579,943	\$ -	\$ -	\$ 2,215,307	\$ 2,640,486	\$ 313,891	\$ 1,891,931

KENERGY CORP.

Functionalization and Subfunctionalization
of Utility Expenses (Consumer Related)

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	
142	403.5 - Subtransmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
143	403.6 - Distribution	DIST-2	\$ 2,784,771	\$ 139,620	\$ 259,067	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
144	403.7 - General	GP	\$ 356,273	\$ 18,570	\$ 34,456	\$ -	\$ 209,304	\$ 15,315	\$ -	\$ -	\$ -	\$ -	
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.		\$ 3,529,516	\$ 195,082	\$ 645,103	\$ -	\$ 209,304	\$ 15,315	\$ -	\$ -	\$ -	\$ -	
Property Tax:													
150	408.1 - Property Tax	PLTINS-2	\$ 524,305	\$ 26,476	\$ 49,127	\$ -	\$ 56,046	\$ 4,101	\$ -	\$ -	\$ -	\$ -	
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	\$ 33,616	\$ 1,752	\$ 3,251	\$ -	\$ 19,749	\$ 1,445	\$ -	\$ -	\$ -	\$ -	
158	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
159	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
160	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
161	Subtotal - Payroll Tax		\$ 33,616	\$ 1,752	\$ 3,251	\$ -	\$ 19,749	\$ 1,445	\$ -	\$ -	\$ -	\$ -	
Debt Service:													
162	427 - Interest (Long Term)	NUP-2	\$ 1,232,907	\$ 73,247	\$ 135,911	\$ -	\$ 103,795	\$ 7,595	\$ -	\$ -	\$ -	\$ -	
163	427.3 - Construction Loan	NUP-2	\$ 223,072	\$ 13,253	\$ 24,591	\$ -	\$ 16,780	\$ 1,374	\$ -	\$ -	\$ -	\$ -	
164	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
165	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
166	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
167	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
168	Subtotal - Debt Service		\$ 1,455,979	\$ 86,500	\$ 160,502	\$ -	\$ 122,575	\$ 8,969	\$ -	\$ -	\$ -	\$ -	
Other Expenses													
169	426 - Realized Gain/(Loss)	NUP-2	\$ (13,408)	\$ (797)	\$ (1,478)	\$ -	\$ (1,129)	\$ (83)	\$ -	\$ -	\$ -	\$ -	
170	431 - Interest on Customer Deposits	NUP-2	\$ 12,238	\$ 727	\$ 1,349	\$ -	\$ 1,030	\$ 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	\$ 3,501,460	\$ 329,787	\$ 611,924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
184	Customer Accounts	Summary	\$ 4,042,220	\$ 4,435	\$ 8,232	\$ -	\$ 3,953,737	\$ -	\$ -	\$ -	\$ -	\$ -	
185	Customer Service	Summary	\$ 277,354	\$ -	\$ -	\$ -	\$ -	\$ 277,354	\$ -	\$ -	\$ -	\$ -	
186	Sales	Summary	\$ 1,876	\$ -	\$ -	\$ -	\$ -	\$ 1,876	\$ -	\$ -	\$ -	\$ -	
187	Administrative & General	Summary	\$ 2,214,787	\$ 115,439	\$ 214,198	\$ -	\$ 1,301,146	\$ 95,204	\$ -	\$ -	\$ -	\$ -	
188	Depreciation & Amortization	Summary	\$ 3,529,516	\$ 195,082	\$ 645,103	\$ -	\$ 209,304	\$ 15,315	\$ -	\$ -	\$ -	\$ -	
189	Property Tax	Summary	\$ 524,305	\$ 26,476	\$ 49,127	\$ -	\$ 56,046	\$ 4,101	\$ -	\$ -	\$ -	\$ -	
190	Tax - Other	Summary	\$ 33,616	\$ 1,752	\$ 3,251	\$ -	\$ 19,749	\$ 1,445	\$ -	\$ -	\$ -	\$ -	
191	Debt Service	Summary	\$ 1,455,979	\$ 86,500	\$ 160,502	\$ -	\$ 122,575	\$ 8,969	\$ -	\$ -	\$ -	\$ -	
192	Other Expenses	Summary	\$ (1,170)	\$ (70)	\$ (129)	\$ -	\$ (99)	\$ (7)	\$ -	\$ -	\$ -	\$ -	
193	Total Expenses		\$ 15,579,943	\$ 759,404	\$ 1,692,208	\$ -	\$ 5,662,459	\$ 404,257	\$ -	\$ -	\$ -	\$ -	

KENERGY CORP.

**Functionalization and Subfunctionalization
of Utility Expenses (Revenue 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						
142	403.5 - Subtransmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
143	403.6 - Distribution	DIST-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
144	403.7 - General	GP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
145	407 - Amortization of Reg. Asset-AMI	AMI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
146	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
147	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
149	Subtotal - Dep. & Amort.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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 (Revenue Related)**

A	B	C	D								U	V	
			N O P Q R S T										
Line No.	Cost Item	Basis	Balance	Subfunctionalization - Distribution								Security Lights	Street Lights
				3-Phase Meters	1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3			
142	403.5 - Subtransmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
143	403.6 - Distribution	DIST-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
144	403.7 - General	GP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
145	407 - Amortization of Reg. Asset-AMI	AMI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
146	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
147	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
149	Subtotal - Dep. & Amort.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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						
142	403.5 - Subtransmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
143	403.6 - Distribution	DIST-2	\$ 234,265	\$ -	\$ -	\$ 234,265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
144	403.7 - General	GP	\$ 3,691	\$ -	\$ -	\$ 3,691	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
145	407 - Amortization of Reg. Asset-AMI	AMI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
146	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
147	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
149	Subtotal - Dep. & Amort.		\$ 237,956	\$ -	\$ -	\$ 237,956	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Property Tax:											
150	408.1 - Property Tax	PLTINS-2	\$ 37,069	\$ -	\$ -	\$ 37,069	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	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	\$ 100,638	\$ -	\$ -	\$ 100,638	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
163	427.3 - Construction Loan	NUP-2	\$ 18,209	\$ -	\$ -	\$ 18,209	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
164	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
165	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
166	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
167	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
168	Subtotal - Debt Service		\$ 118,847	\$ -	\$ -	\$ 118,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	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	\$ 98,379	\$ -	\$ -	\$ 98,379	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
184	Customer Accounts	Summary	\$ 7,444	\$ -	\$ -	\$ 7,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
185	Customer Service	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
186	Sales	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
187	Administrative & General	Summary	\$ 22,946	\$ -	\$ -	\$ 22,946	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
188	Depreciation & Amortization	Summary	\$ 237,956	\$ -	\$ -	\$ 237,956	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
189	Property Tax	Summary	\$ 37,069	\$ -	\$ -	\$ 37,069	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
190	Tax - Other	Summary	\$ 348	\$ -	\$ -	\$ 348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
191	Debt Service	Summary	\$ 118,847	\$ -	\$ -	\$ 118,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
192	Other Expenses	Summary	\$ (96)	\$ -	\$ -	\$ (96)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
193	Total Expenses		\$ 522,894	\$ -	\$ -	\$ 522,894	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

KENERGY CORP.

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

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		
142	403.5 - Subtransmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
143	403.6 - Distribution	DIST-2	\$ 234,265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 234,265	\$ -
144	403.7 - General	GP	\$ 3,691	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,691	\$ -
145	407 - Amortization of Reg. Asset-AMI	AMI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
146	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
147	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
149	Subtotal - Dep. & Amort.		\$ 237,956	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 237,956	\$ -
Property Tax:														
150	408.1 - Property Tax	PLTINS-2	\$ 37,069	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,069	\$ -
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	\$ 100,638	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,638	\$ -
163	427.3 - Construction Loan	NUP-2	\$ 18,209	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,209	\$ -
164	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
165	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
166	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
167	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
168	Subtotal - Debt Service		\$ 118,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,847	\$ -
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	\$ 98,379	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,379	\$ -
184	Customer Accounts	Summary	\$ 7,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,444	\$ -
185	Customer Service	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
186	Sales	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
187	Administrative & General	Summary	\$ 22,946	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,946	\$ -
188	Depreciation & Amortization	Summary	\$ 237,956	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 237,956	\$ -
189	Property Tax	Summary	\$ 37,069	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,069	\$ -
190	Tax - Other	Summary	\$ 348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 348	\$ -
191	Debt Service	Summary	\$ 118,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,847	\$ -
192	Other Expenses	Summary	\$ (96)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (96)	\$ -
193	Total Expenses		\$ 522,894	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 522,894	\$ -

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	0.748344	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	0.732816	0.897500	0.543104
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	0.732816	0.897500	0.543104
30	Plant In Service - w/o Direct	PLTINS-2		-	-		-	1.000000	0.734575	0.748344	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	0.733891	0.897500	0.542584
39	PSC Assessment	CS-2					-	-	-	-	-	-
40	Consumer Services -3	CS-3					-	-	-	-	-	-
41	Consumer Deposits	CD		0.385621	-		-	1.000000	0.733012	0.742354	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	0.742277	0.897500	0.545314
44	Accumulated Depreciation	Accum Depr.					-	-	1.000000	0.734796	0.749150	0.897500

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	0.251656	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	0.267184	0.102500	0.456896
27	Net Utility Plant w/o Direct	NUP-2					-	-	0.265379	0.251486	0.102500	0.452446
28	General Plant	GP					-	-	0.269205	0.267184	0.102500	0.456896
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
37	Dist. Maintenance Labor	DML					-	-	0.268970	0.266109	0.102500	0.457416
38	PSC Assessment	CS-2					-	-	-	-	-	-
39	Consumer Services -3	CS-3					1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
40	Consumer Deposits	CD					-	-	0.266988	0.257646	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	0.257723	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
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
	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	Subfunctionalization - Distribution							T	U	V
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	
	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	0.01123	0.62667	0.10550	0.17529	0.04639	0.03492
2	WDA	2	-	-	-	-	-	-	-
3	Production -	3	1.00000	0.00570	0.64108	0.10292	0.17099	0.04525	0.03406
4	User Defined	4	-	-	-	-	-	-	-
5	User Defined	5	-	-	-	-	-	-	-
6	User Defined	6	-	-	-	-	-	-	-
7	SubTransmission & Substation All	7	1.00000	0.00569	0.61205	0.11138	0.18504	0.04897	0.03686
8	Substation W/O Direct	8	1.00000	0.00569	0.61205	0.11138	0.18504	0.04897	0.03686
9	Demand - Primary MP	9	1.00000	0.01201	0.67066	0.09856	0.16563	0.02998	0.02316
10	Demand - Primary SP	10	1.00000	0.01541	0.85998	0.12461	-	-	-
11	Consumers - Primary MP	11	1.00000	-	0.79338	0.16609	0.03928	0.00049	0.00077
12	Consumers - Primary SP	12	1.00000	-	0.82690	0.17310	-	-	-
13	Meters - Three Phase	13	-	-	-	-	0.96894	0.01208	0.01898
14	Demand - Secondary	14	1.00000	0.01237	0.69035	0.10003	0.16833	0.02892	-
15	Consumers - Secondary	15	1.00000	-	0.80466	0.16845	0.02656	0.00033	-
16	Consumer - Transformers	16	1.00000	-	0.77849	0.16297	0.05781	0.00072	-
17	Meters - Single Phase	17	1.00000	-	0.82690	0.17310	-	-	-
18	Metering	18	1.00000	-	0.59909	0.12541	0.26694	0.00333	0.00523
19	Billing	19	1.00000	-	0.79338	0.16609	0.03928	0.00049	0.00077
20	Consumer Services 1	20	1.00000	-	0.80979	0.16952	0.02005	0.00025	0.00039
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	0.65245	0.12181	0.15635	0.02654	0.02061

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	56,022	-	45,366	9,497	1,123	14	22
3	Number of Meters	56,022	-	45,366	9,497	1,123	14	22
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	(223,955)
	kWh Booked	1,162,830,409	13,044,746	728,151,288	122,588,002	203,669,603	53,903,725	41,473,045
5	Metered Demand	923,600	-	-	-	704,681	122,206	96,713
6	Load Mgt. Switches	-	-	-	-	-	-	-
7	Number of Secondary Consumers	56,000	-	45,366	9,497	1,123	14	-
8	Consumers - Secondary Allocator	1.000000	-	0.810107	0.169589	0.020054	0.000250	-
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	56,022	-	45,366	9,497	1,123	14	22
12	Primary System Weighting Factor		1.00	1.00	1.00	2.00	2.00	2.00
13	Primary System Weighted Consumers	57,181	-	45,366	9,497	2,246	28	44
14	Primary Three-Phase Consumer Allocator	1.000000	-	0.793375	0.166087	0.039279	0.000490	0.000769
15	Services - Act. 369 Weighting Factor		3.00	3.00	3.00	4.00	4.00	4.00
16	Services - Act. 369 Weighted Consumers	169,225	-	136,098	28,491	4,492	56	88
17	Account 369 Weighting Factor	1.000000	-	0.804243	0.168362	0.026545	0.000331	0.000520
18	Three Phase Customers	1,159	-	-	-	1,123	14	22
19	Three Phase Customers Allocator	1.000000	-	-	-	0.968939	0.012079	0.018982

KENERGY CORP.

**Determination of Class Demand Contributions for Allocation of
Purchased Power Cost
12 Month Average CP
@ 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	Metered kWh Delivered	1,162,830,409	13,044,746	728,151,288	122,588,002	203,669,603	53,903,725	41,473,045
2	Loss Factor	4.77%	4.84%	4.84%	4.84%	4.84%	4.84%	2.73%
3	kWh Delivered Adjusted to System Input	1,221,014,067	13,708,056	765,176,901	128,821,454	214,025,956	56,644,665	42,637,036
5	Average Demand	139,385	1,565	87,349	14,706	24,432	6,466	4,867
6	Peak Demand	227,695	1,298	145,971	23,433	38,933	10,304	7,756
7	Less Direct Assigned Power Cost	-	-	-	-	-	-	-
8	Modified CP Demand Before Load Mgt <3>	227,695	1,298	145,971	23,433	38,933	10,304	7,756
9	System Allocator	1.00000	0.00570	0.64108	0.10292	0.17099	0.04525	0.03406
10	kWh Delivered at System input - no D.A.	1,221,014,067	13,708,056	765,176,901	128,821,454	214,025,956	56,644,665	42,637,036
11	System Allocator	1.00000	0.01123	0.62667	0.10550	0.17529	0.04639	0.03492

**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	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	1,162,830,409	13,044,746	728,151,288	122,588,002	203,669,603	53,903,725	41,473,045
2	Loss Factor	4.77%	4.84%	4.84%	4.84%	4.84%	4.84%	2.73%
3	Total kWh Purch & Generated	1,221,014,067	13,708,056	765,176,901	128,821,454	214,025,956	56,644,665	42,637,036
4	Average Demand	139,385	1,565	87,349	14,706	24,432	6,466	4,867
5	Contribution to System Peak	228,052	1,298	139,580	25,400	42,199	11,169	8,407
6	Modified Demand Before Load Management	228,052	1,298	139,580	25,400	42,199	11,169	8,407
7	Less Direct Assigned Subtransmission	-	-	-	-	-	-	-
8	Subtransmission Demand	228,052	1,298	139,580	25,400	42,199	11,169	8,407
9	Sub-Transmission Demand Allocator	1.000000	0.005692	0.612053	0.111376	0.185042	0.048974	0.036863
10		-	-	-	-	-	-	-
11		-	-	-	-	-	-	-
12	Substation Demand - No Direct Assignment	228,052	1,298	139,580	25,400	42,199	11,169	8,407
13	Substation Demand Allocator	1.000000	0.005692	0.612053	0.111376	0.185042	0.048974	0.036863

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

@ 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	kWh Sales	1,162,830,409	13,044,746	728,151,288	122,588,002	203,669,603	53,903,725	41,473,045
2	Loss Factor	4.77%	4.84%	4.84%	4.84%	4.84%	4.84%	2.73%
3	Total kWh Purch & Generated	1,221,014,067	13,708,056	765,176,901	128,821,454	214,025,956	56,644,665	42,637,036
4	Average Demand	139,385	1,565	87,349	14,706	24,432	6,466	4,867
5	Maximum Demand (Class NCP)	316,765	3,832	213,881	30,992	52,150	8,960	6,951
6	Excess Demand	177,380	2,267	126,532	16,286	27,718	2,494	2,084
7	Allocated Excess Demand	143,664	1,836	102,481	13,191	22,449	2,020	1,688
8	Allocated System Demand A & E	283,049	3,401	189,830	27,896	46,881	8,486	6,555
9	Distribution Demand Allocator 1	1.000000	0.012015	0.670661	0.098556	0.165630	0.029980	0.023159
10	Allocated System Demand 2	316,765	3,832	213,881	30,992	52,150	8,960	6,951
11	Allocated System Demand Secondary	309,814	3,832	213,881	30,992	52,150	8,960	-
12	Distribution Demand Allocator 2 - Secondary	1.000000	0.012368	0.690353	0.100034	0.168326	0.028920	-
13	Allocated System Demand Primary SP	248,704	3,832	213,881	30,992	-	-	-
14	Distribution Demand Allocator 3 - Prim SP	0.802754	0.015406	0.859980	0.124613	-	-	-
15	Allocated System Demand Secondary SP	248,704	3,832	213,881	30,992	-	-	-
16	Distribution Demand Allocator 4 - Sec. SP	1.000000	0.015406	0.859980	0.124613	-	-	-
17	Allocated System Demand Three-Phase	283,049	3,401	189,830	27,896	46,881	8,486	6,555
18	Distribution Demand Allocator 5- Prim. TP	1.000000	0.012015	0.670661	0.098556	0.165630	0.029980	0.023159
19	Allocated System Demand Primary & Secondary	283,049	3,401	189,830	27,896	46,881	8,486	6,555
20	Distribution Demand Allocator 6- Prim. & Sec.	1.000000	0.012015	0.670661	0.098556	0.165630	0.029980	0.023159
21	Allocated System Demand - Lighting Only	3,832	3,832	-	-	-	-	-
22	Distribution Demand Allocator 7 - Lighting Only	1.000000	1.000000	-	-	-	-	-

Determination of Unweighted Consumer

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	Service Code		5	5	5	4	4	3
2	Number of Consumers	56,022	-	45,366	9,497	1,123	14	22
3	Unweighted Consumer Allocator	1.000000	-	0.809789	0.169523	0.020046	0.000250	0.000393
4	Consumers	56,000	-	45,366	9,497	1,123	14	-
5	Consumer Allocator	1.000000	-	0.810107	0.169589	0.020054	0.000250	-
6	Weighting Factor-Secondary and Services		3.00	3.00	3.00	4.00	4.00	-
7	Weighted Consumers-Secondary and Services	169,137	-	136,098	28,491	4,492	56	-
8	Consumer Allocator- Secondary Services	1.000000	-	0.804661	0.168449	0.026558	0.000331	-
9	Transformer Weighting Factor		1.00	1.00	1.00	3.00	3.00	-
10	Transformer Weighted Consumers	58,274	-	45,366	9,497	3,369	42	-
11	Transformer Allocator	1.000000	-	0.778495	0.162971	0.057813	0.000721	-
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	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	Service Level Code		5	5	5	4	4	3
2	Number of Meters	56,022	-	45,366	9,497	1,123	14	22
3	Meter Readings Weighting Factor		1.00	1.00	1.00	18.00	18.00	18.00
4	Weighted Number of Meters	75,725	-	45,366	9,497	20,214	252	396
5	Meter Readings Allocation Factor	1.000000	-	0.59909	0.12541	0.26694	0.00333	0.00523
6	Number of Consumers	56,022	-	45,366	9,497	1,123	14	22
7	Billing Weighting Factor		1.00	1.00	1.00	2.00	2.00	2.00
8	Weighted Billings	57,181	-	45,366	9,497	2,246	28	44
9	Weighted Billing Allocation Factor	1.000000	-	0.79338	0.16609	0.03928	0.00049	0.00077
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	1.000000	-	0.82690	0.17310	-	-	-
14	Number of Three Phase Meters	1,159	-	-	-	1,123	14	22
15	Three Phase Meter Weighting Factors		1.00	1.00	1.00	1.00	1.00	1.00
16	Weighted Number of Three Phase	1,159	-	-	-	1,123	14	22
17	Three Phase Weighting Allocator	0.02027	-	-	-	0.96894	0.01208	0.01898

Determination of Consumer Services Allocators

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	Service Level Code		5	5	5	4	4	3
2	Number of Consumers	56,022	-	45,366	9,497	1,123	14	22
3	Customer Services Weighting Factor 1		1.00	1.00	1.00	1.00	1.00	1.00
4	Weighted Number of Consumers	56,022	-	45,366	9,497	1,123	14	22
5	Customers Services Allocator 1	1.00000	-	0.80979	0.16952	0.02005	0.00025	0.00039
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	56,022	-	45,366	9,497	1,123	14	22
11	Customers Services Allocator 3	1.00000	-	0.80979	0.16952	0.02005	0.00025	0.00039

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	\$ 141,236	\$ 15,186,697	\$ 2,763,545	\$ 4,591,397	\$ 1,215,171	\$ 914,672
3	General Plant	7	\$ 1,848,066	\$ 10,519	\$ 1,131,114	\$ 205,830	\$ 341,970	\$ 90,507	\$ 68,125
4	Plant In Service		\$ 26,660,785	\$ 151,755	\$ 16,317,811	\$ 2,969,376	\$ 4,933,367	\$ 1,305,678	\$ 982,797
5	CWIP	7	\$ 74,341	\$ 423	\$ 45,501	\$ 8,280	\$ 13,756	\$ 3,641	\$ 2,740
6	Total Utility Plant		\$ 26,735,126	\$ 152,179	\$ 16,363,312	\$ 2,977,656	\$ 4,947,123	\$ 1,309,319	\$ 985,538
	Accumulated Depreciation								
7	Distribution	7	\$ 9,522,168	\$ 54,201	\$ 5,828,071	\$ 1,060,543	\$ 1,762,002	\$ 466,336	\$ 351,016
8	General	7	\$ 868,139	\$ 4,942	\$ 531,347	\$ 96,690	\$ 160,642	\$ 42,516	\$ 32,002
9	Subtotal		\$ 10,390,308	\$ 59,143	\$ 6,359,418	\$ 1,157,233	\$ 1,922,644	\$ 508,852	\$ 383,018
10	Net Utility Plant		\$ 16,344,818	\$ 93,036	\$ 10,003,894	\$ 1,820,423	\$ 3,024,479	\$ 800,467	\$ 602,520
11	Allowance for Working Capital		\$ 414,111	\$ 2,357	\$ 253,458	\$ 46,122	\$ 76,628	\$ 20,281	\$ 15,265
12	Consumer Deposits		\$ (228,550)	\$ (1,301)	\$ (139,885)	\$ (25,455)	\$ (42,291)	\$ (11,193)	\$ (8,425)
13	Net Rate Base		\$ 16,530,380	\$ 94,092	\$ 10,117,467	\$ 1,841,090	\$ 3,058,816	\$ 809,554	\$ 609,360

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	\$ 609,823	\$ 48,573,742	\$ 8,044,826	\$ 9,126,220	\$ 1,530,637	\$ 1,189,546
3	General Plant		\$ 4,047,306	\$ 35,537	\$ 2,848,074	\$ 472,465	\$ 532,687	\$ 89,207	\$ 69,337
4	Plant In Service		\$ 73,122,099	\$ 645,359	\$ 51,421,815	\$ 8,517,291	\$ 9,658,908	\$ 1,619,844	\$ 1,258,882
5	CWIP		\$ 203,895	\$ 1,800	\$ 143,385	\$ 23,750	\$ 26,933	\$ 4,517	\$ 3,510
6	Total Utility Plant		\$ 73,325,994	\$ 647,159	\$ 51,565,200	\$ 8,541,040	\$ 9,685,841	\$ 1,624,361	\$ 1,262,393
	Accumulated Depreciation								
7	Distribution		\$ 22,148,671	\$ 195,538	\$ 15,575,057	\$ 2,579,555	\$ 2,926,301	\$ 490,795	\$ 381,425
8	General		\$ 1,901,245	\$ 16,694	\$ 1,337,898	\$ 221,943	\$ 250,233	\$ 41,906	\$ 32,571
9	Subtotal		\$ 24,049,916	\$ 212,232	\$ 16,912,956	\$ 2,801,498	\$ 3,176,534	\$ 532,701	\$ 413,996
10	Net Utility Plant		\$ 49,276,078	\$ 434,927	\$ 34,652,245	\$ 5,739,543	\$ 6,509,307	\$ 1,091,660	\$ 848,396
11	Allowance for Working Capital		\$ 1,016,282	\$ 8,926	\$ 715,127	\$ 118,622	\$ 133,785	\$ 22,406	\$ 17,415
12	Consumer Deposits		\$ (626,847)	\$ (5,532)	\$ (440,819)	\$ (73,015)	\$ (82,802)	\$ (13,886)	\$ (10,792)
13	Net Rate Base		\$ 49,665,512	\$ 438,321	\$ 34,926,553	\$ 5,785,149	\$ 6,560,290	\$ 1,100,180	\$ 855,020

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	\$ 609,823	\$ 34,039,992	\$ 5,002,304	\$ 8,406,677	\$ 1,521,667	\$ 1,175,450
3	General Plant	9	\$ 2,957,751	\$ 35,537	\$ 1,983,647	\$ 291,504	\$ 489,891	\$ 88,674	\$ 68,498
4	Plant In Service		\$ 53,713,663	\$ 645,359	\$ 36,023,639	\$ 5,293,809	\$ 8,896,568	\$ 1,610,340	\$ 1,243,948
5	CWIP	9	\$ 149,776	\$ 1,800	\$ 100,449	\$ 14,761	\$ 24,807	\$ 4,490	\$ 3,469
6	Total Utility Plant		\$ 53,863,439	\$ 647,159	\$ 36,124,088	\$ 5,308,570	\$ 8,921,375	\$ 1,614,830	\$ 1,247,417
	Accumulated Depreciation								
7	Distribution	9	\$ 16,274,765	\$ 195,538	\$ 10,914,844	\$ 1,603,977	\$ 2,695,581	\$ 487,919	\$ 376,905
8	General	9	\$ 1,389,420	\$ 16,694	\$ 931,829	\$ 136,936	\$ 230,129	\$ 41,655	\$ 32,177
9	Subtotal		\$ 17,664,185	\$ 212,232	\$ 11,846,673	\$ 1,740,913	\$ 2,925,710	\$ 529,574	\$ 409,083
10	Net Utility Plant		\$ 36,199,254	\$ 434,927	\$ 24,277,414	\$ 3,567,657	\$ 5,995,665	\$ 1,085,257	\$ 838,334
11	Allowance for Working Capital		\$ 742,907	\$ 8,926	\$ 498,239	\$ 73,218	\$ 123,047	\$ 22,272	\$ 17,205
12	Consumer Deposits		\$ (460,466)	\$ (5,532)	\$ (308,816)	\$ (45,382)	\$ (76,267)	\$ (13,805)	\$ (10,664)
13	Net Rate Base		\$ 36,481,695	\$ 438,321	\$ 24,466,836	\$ 3,595,493	\$ 6,042,445	\$ 1,093,724	\$ 844,875

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	\$ -	\$ 14,533,750	\$ 3,042,521	\$ 719,543	\$ 8,970	\$ 14,096
3	General Plant	11	\$ 1,089,555	\$ -	\$ 864,427	\$ 180,961	\$ 42,796	\$ 534	\$ 838
4	Plant In Service		\$ 19,408,436	\$ -	\$ 15,398,176	\$ 3,223,482	\$ 762,340	\$ 9,504	\$ 14,935
5	CWIP	11	\$ 54,119	\$ -	\$ 42,936	\$ 8,988	\$ 2,126	\$ 27	\$ 42
6	Total Utility Plant		\$ 19,462,555	\$ -	\$ 15,441,113	\$ 3,232,470	\$ 764,465	\$ 9,530	\$ 14,976
	Accumulated Depreciation								
7	Distribution	11	\$ 5,873,906	\$ -	\$ 4,660,213	\$ 975,577	\$ 230,720	\$ 2,876	\$ 4,520
8	General	11	\$ 511,825	\$ -	\$ 406,069	\$ 85,007	\$ 20,104	\$ 251	\$ 394
9	Subtotal		\$ 6,385,731	\$ -	\$ 5,066,282	\$ 1,060,585	\$ 250,824	\$ 3,127	\$ 4,914
10	Net Utility Plant		\$ 13,076,824	\$ -	\$ 10,374,831	\$ 2,171,886	\$ 513,642	\$ 6,403	\$ 10,062
11	Allowance for Working Capital		\$ 273,374	\$ -	\$ 216,889	\$ 45,404	\$ 10,738	\$ 134	\$ 210
12	Consumer Deposits		\$ (166,381)	\$ -	\$ (132,002)	\$ (27,634)	\$ (6,535)	\$ (81)	\$ (128)
13	Net Rate Base		\$ 13,183,817	\$ -	\$ 10,459,717	\$ 2,189,656	\$ 517,844	\$ 6,456	\$ 10,145

Allocation of Primary 1-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		\$ 89,930,242	\$ 1,037,951	\$ 76,591,886	\$ 12,300,405	\$ -	\$ -	\$ -
3	General Plant		\$ 4,663,334	\$ 52,649	\$ 3,969,154	\$ 641,531	\$ -	\$ -	\$ -
4	Plant In Service		\$ 94,593,576	\$ 1,090,600	\$ 80,561,040	\$ 12,941,936	\$ -	\$ -	\$ -
5	CWIP		\$ 263,766	\$ 3,041	\$ 224,637	\$ 36,087	\$ -	\$ -	\$ -
6	Total Utility Plant		\$ 94,857,342	\$ 1,093,641	\$ 80,785,677	\$ 12,978,023	\$ -	\$ -	\$ -
	Accumulated Depreciation								
7	Distribution		\$ 28,835,923	\$ 332,817	\$ 24,559,010	\$ 3,944,096	\$ -	\$ -	\$ -
8	General		\$ 2,190,627	\$ 24,732	\$ 1,864,532	\$ 301,363	\$ -	\$ -	\$ -
9	Subtotal		\$ 31,026,550	\$ 357,549	\$ 26,423,542	\$ 4,245,459	\$ -	\$ -	\$ -
10	Net Utility Plant		\$ 63,830,792	\$ 736,093	\$ 54,362,135	\$ 8,732,564	\$ -	\$ -	\$ -
11	Allowance for Working Capital		\$ 1,178,963	\$ 13,328	\$ 1,003,501	\$ 162,134	\$ -	\$ -	\$ -
12	Consumer Deposits		\$ (810,917)	\$ (9,349)	\$ (690,621)	\$ (110,947)	\$ -	\$ -	\$ -
13	Net Rate Base		\$ 64,198,838	\$ 740,071	\$ 54,675,015	\$ 8,783,752	\$ -	\$ -	\$ -

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	\$ 3,417,367	\$ 52,649	\$ 2,938,868	\$ 425,849	\$ -	\$ -	\$ -
4	Plant In Service		\$ 70,788,576	\$ 1,090,600	\$ 60,876,779	\$ 8,821,197	\$ -	\$ -	\$ -
5	CWIP	10	\$ 197,388	\$ 3,041	\$ 169,750	\$ 24,597	\$ -	\$ -	\$ -
6	Total Utility Plant		\$ 70,985,964	\$ 1,093,641	\$ 61,046,528	\$ 8,845,794	\$ -	\$ -	\$ -
	Accumulated Depreciation								
7	Distribution	10	\$ 21,602,421	\$ 332,817	\$ 18,577,656	\$ 2,691,949	\$ -	\$ -	\$ -
8	General	10	\$ 1,605,327	\$ 24,732	\$ 1,380,550	\$ 200,045	\$ -	\$ -	\$ -
9	Subtotal		\$ 23,207,749	\$ 357,549	\$ 19,958,206	\$ 2,891,994	\$ -	\$ -	\$ -
10	Net Utility Plant		\$ 47,778,216	\$ 736,093	\$ 41,088,323	\$ 5,953,800	\$ -	\$ -	\$ -
11	Allowance for Working Capital		\$ 865,099	\$ 13,328	\$ 743,968	\$ 107,803	\$ -	\$ -	\$ -
12	Consumer Deposits		\$ (606,846)	\$ (9,349)	\$ (521,875)	\$ (75,621)	\$ -	\$ -	\$ -
13	Net Rate Base		\$ 48,036,469	\$ 740,071	\$ 41,310,415	\$ 5,985,982	\$ -	\$ -	\$ -

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	\$ 1,245,967	\$ -	\$ 1,030,285	\$ 215,682	\$ -	\$ -	\$ -
4	Plant In Service		\$ 23,805,000	\$ -	\$ 19,684,261	\$ 4,120,739	\$ -	\$ -	\$ -
5	CWIP	12	\$ 66,378	\$ -	\$ 54,888	\$ 11,490	\$ -	\$ -	\$ -
6	Total Utility Plant		\$ 23,871,378	\$ -	\$ 19,739,149	\$ 4,132,229	\$ -	\$ -	\$ -
	Accumulated Depreciation								
7	Distribution	12	\$ 7,233,501	\$ -	\$ 5,981,354	\$ 1,252,147	\$ -	\$ -	\$ -
8	General	12	\$ 585,300	\$ -	\$ 483,982	\$ 101,318	\$ -	\$ -	\$ -
9	Subtotal		\$ 7,818,801	\$ -	\$ 6,465,336	\$ 1,353,465	\$ -	\$ -	\$ -
10	Net Utility Plant		\$ 16,052,576	\$ -	\$ 13,273,813	\$ 2,778,764	\$ -	\$ -	\$ -
11	Allowance for Working Capital		\$ 313,864	\$ -	\$ 259,533	\$ 54,331	\$ -	\$ -	\$ -
12	Consumer Deposits		\$ (204,071)	\$ -	\$ (168,746)	\$ (35,326)	\$ -	\$ -	\$ -
13	Net Rate Base		\$ 16,162,369	\$ -	\$ 13,364,600	\$ 2,797,769	\$ -	\$ -	\$ -

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	\$ 26,135,881	\$ 3,979,309	\$ 5,866,989	\$ 972,715	\$ -
3	General Plant		\$ 817,509	\$ 9,074	\$ 571,755	\$ 87,052	\$ 128,348	\$ 21,279	\$ -
4	Plant In Service		\$ 38,187,202	\$ 423,874	\$ 26,707,636	\$ 4,066,361	\$ 5,995,337	\$ 993,994	\$ -
5	CWIP		\$ 106,482	\$ 1,182	\$ 74,472	\$ 11,339	\$ 16,717	\$ 2,772	\$ -
6	Total Utility Plant		\$ 38,293,683	\$ 425,056	\$ 26,782,108	\$ 4,077,700	\$ 6,012,054	\$ 996,766	\$ -
	Accumulated Depreciation								
7	Distribution		\$ 9,811,556	\$ 108,907	\$ 6,862,075	\$ 1,044,783	\$ 1,540,400	\$ 255,390	\$ -
8	General		\$ 384,029	\$ 4,263	\$ 268,585	\$ 40,893	\$ 60,292	\$ 9,996	\$ -
9	Subtotal		\$ 10,195,585	\$ 113,170	\$ 7,130,661	\$ 1,085,676	\$ 1,600,692	\$ 265,386	\$ -
10	Net Utility Plant		\$ 28,098,098	\$ 311,886	\$ 19,651,447	\$ 2,992,024	\$ 4,411,362	\$ 731,380	\$ -
11	Allowance for Working Capital		\$ 161,249	\$ 1,790	\$ 112,775	\$ 17,171	\$ 25,316	\$ 4,197	\$ -
12	Consumer Deposits		\$ (327,372)	\$ (3,634)	\$ (228,960)	\$ (34,860)	\$ (51,397)	\$ (8,521)	\$ -
13	Net Rate Base		\$ 27,931,975	\$ 310,042	\$ 19,535,263	\$ 2,974,334	\$ 4,385,280	\$ 727,055	\$ -

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	\$ 733,714	\$ 9,074	\$ 506,521	\$ 73,396	\$ 123,503	\$ 21,219	\$ -
4	Plant In Service		\$ 34,273,014	\$ 423,874	\$ 23,660,461	\$ 3,428,460	\$ 5,769,045	\$ 991,173	\$ -
5	CWIP	14	\$ 95,567	\$ 1,182	\$ 65,975	\$ 9,560	\$ 16,086	\$ 2,764	\$ -
6	Total Utility Plant		\$ 34,368,581	\$ 425,056	\$ 23,726,436	\$ 3,438,020	\$ 5,785,132	\$ 993,937	\$ -
	Accumulated Depreciation								
7	Distribution	14	\$ 8,805,871	\$ 108,907	\$ 6,079,155	\$ 880,885	\$ 1,482,259	\$ 254,665	\$ -
8	General	14	\$ 344,666	\$ 4,263	\$ 237,941	\$ 34,478	\$ 58,016	\$ 9,968	\$ -
9	Subtotal		\$ 9,150,538	\$ 113,170	\$ 6,317,097	\$ 915,363	\$ 1,540,275	\$ 264,633	\$ -
10	Net Utility Plant		\$ 25,218,043	\$ 311,886	\$ 17,409,340	\$ 2,522,657	\$ 4,244,857	\$ 729,304	\$ -
11	Allowance for Working Capital		\$ 144,721	\$ 1,790	\$ 99,908	\$ 14,477	\$ 24,360	\$ 4,185	\$ -
12	Consumer Deposits		\$ (293,817)	\$ (3,634)	\$ (202,837)	\$ (29,392)	\$ (49,457)	\$ (8,497)	\$ -
13	Net Rate Base		\$ 25,068,948	\$ 310,042	\$ 17,306,411	\$ 2,507,742	\$ 4,219,760	\$ 724,992	\$ -

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	\$ -	\$ 2,981,941	\$ 624,245	\$ 221,447	\$ 2,761	\$ -
3	General Plant	16	\$ 83,795	\$ -	\$ 65,234	\$ 13,656	\$ 4,844	\$ 60	\$ -
4	Plant In Service		\$ 3,914,188	\$ -	\$ 3,047,175	\$ 637,901	\$ 226,291	\$ 2,821	\$ -
5	CWIP	16	\$ 10,914	\$ -	\$ 8,497	\$ 1,779	\$ 631	\$ 8	\$ -
6	Total Utility Plant		\$ 3,925,103	\$ -	\$ 3,055,672	\$ 639,680	\$ 226,922	\$ 2,829	\$ -
	Accumulated Depreciation								
7	Distribution	16	\$ 1,005,684	\$ -	\$ 782,920	\$ 163,898	\$ 58,142	\$ 725	\$ -
8	General	16	\$ 39,363	\$ -	\$ 30,644	\$ 6,415	\$ 2,276	\$ 28	\$ -
9	Subtotal		\$ 1,045,047	\$ -	\$ 813,564	\$ 170,313	\$ 60,417	\$ 753	\$ -
10	Net Utility Plant		\$ 2,880,055	\$ -	\$ 2,242,108	\$ 469,367	\$ 166,505	\$ 2,076	\$ -
11	Allowance for Working Capital		\$ 16,528	\$ -	\$ 12,867	\$ 2,694	\$ 956	\$ 12	\$ -
12	Consumer Deposits		\$ (33,556)	\$ -	\$ (26,123)	\$ (5,469)	\$ (1,940)	\$ (24)	\$ -
13	Net Rate Base		\$ 2,863,027	\$ -	\$ 2,228,852	\$ 466,592	\$ 165,520	\$ 2,063	\$ -

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	\$ 24,025,655	\$ 4,240,568	\$ 3,374,306	\$ 517,774	\$ -
3	General Plant		\$ 2,152,647	\$ 14,459	\$ 1,598,512	\$ 282,627	\$ 222,913	\$ 34,136	\$ -
4	Plant In Service		\$ 34,530,303	\$ 233,812	\$ 25,624,167	\$ 4,523,195	\$ 3,597,219	\$ 551,911	\$ -
5	CWIP		\$ 96,285	\$ 652	\$ 71,451	\$ 12,613	\$ 10,031	\$ 1,539	\$ -
6	Total Utility Plant		\$ 34,626,588	\$ 234,464	\$ 25,695,618	\$ 4,535,808	\$ 3,607,249	\$ 553,450	\$ -
	Accumulated Depreciation								
7	Distribution		\$ 10,653,360	\$ 72,175	\$ 7,905,265	\$ 1,395,293	\$ 1,110,262	\$ 170,366	\$ -
8	General		\$ 1,011,218	\$ 6,792	\$ 750,910	\$ 132,765	\$ 104,715	\$ 16,036	\$ -
9	Subtotal		\$ 11,664,579	\$ 78,967	\$ 8,656,175	\$ 1,528,058	\$ 1,214,977	\$ 186,401	\$ -
10	Net Utility Plant		\$ 22,962,010	\$ 155,497	\$ 17,039,443	\$ 3,007,750	\$ 2,392,272	\$ 367,048	\$ -
11	Allowance for Working Capital		\$ 549,516	\$ 3,690	\$ 408,070	\$ 72,154	\$ 56,891	\$ 8,712	\$ -
12	Consumer Deposits		\$ (296,013)	\$ (2,004)	\$ (219,665)	\$ (38,775)	\$ (30,837)	\$ (4,731)	\$ -
13	Net Rate Base		\$ 23,215,513	\$ 157,183	\$ 17,227,848	\$ 3,041,128	\$ 2,418,326	\$ 371,029	\$ -

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	\$ 1,169,110	\$ 14,459	\$ 807,098	\$ 116,951	\$ 196,792	\$ 33,811	\$ -
4	Plant In Service		\$ 18,905,214	\$ 233,812	\$ 13,051,262	\$ 1,891,160	\$ 3,182,242	\$ 546,737	\$ -
5	CWIP	14	\$ 52,716	\$ 652	\$ 36,392	\$ 5,273	\$ 8,873	\$ 1,525	\$ -
6	Total Utility Plant		\$ 18,957,929	\$ 234,464	\$ 13,087,654	\$ 1,896,434	\$ 3,191,116	\$ 548,262	\$ -
	Accumulated Depreciation								
7	Distribution	14	\$ 5,835,787	\$ 72,175	\$ 4,028,750	\$ 583,776	\$ 982,316	\$ 168,770	\$ -
8	General	14	\$ 549,196	\$ 6,792	\$ 379,139	\$ 54,938	\$ 92,444	\$ 15,883	\$ -
9	Subtotal		\$ 6,384,983	\$ 78,967	\$ 4,407,889	\$ 638,714	\$ 1,074,760	\$ 184,653	\$ -
10	Net Utility Plant		\$ 12,572,946	\$ 155,497	\$ 8,679,765	\$ 1,257,720	\$ 2,116,356	\$ 363,609	\$ -
11	Allowance for Working Capital		\$ 298,354	\$ 3,690	\$ 205,969	\$ 29,845	\$ 50,221	\$ 8,628	\$ -
12	Consumer Deposits		\$ (162,066)	\$ (2,004)	\$ (111,883)	\$ (16,212)	\$ (27,280)	\$ (4,687)	\$ -
13	Net Rate Base		\$ 12,709,234	\$ 157,183	\$ 8,773,852	\$ 1,271,353	\$ 2,139,297	\$ 367,550	\$ -

Allocation of Secondary and Services Utility Plant
Consumer

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 Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant	15	\$ 14,641,553	\$ -	\$ 11,781,491	\$ 2,466,359	\$ 388,856	\$ 4,848	\$ -
3	General Plant	15	\$ 983,537	\$ -	\$ 791,414	\$ 165,676	\$ 26,121	\$ 326	\$ -
4	Plant In Service		\$ 15,625,090	\$ -	\$ 12,572,905	\$ 2,632,035	\$ 414,977	\$ 5,173	\$ -
5	CWIP	15	\$ 43,569	\$ -	\$ 35,058	\$ 7,339	\$ 1,157	\$ 14	\$ -
6	Total Utility Plant		\$ 15,668,659	\$ -	\$ 12,607,964	\$ 2,639,374	\$ 416,134	\$ 5,188	\$ -
	Accumulated Depreciation								
7	Distribution	15	\$ 4,817,574	\$ -	\$ 3,876,515	\$ 811,517	\$ 127,947	\$ 1,595	\$ -
8	General	15	\$ 462,022	\$ -	\$ 371,771	\$ 77,827	\$ 12,271	\$ 153	\$ -
9	Subtotal		\$ 5,279,596	\$ -	\$ 4,248,286	\$ 889,344	\$ 140,217	\$ 1,748	\$ -
10	Net Utility Plant		\$ 10,389,064	\$ -	\$ 8,359,678	\$ 1,750,030	\$ 275,916	\$ 3,440	\$ -
11	Allowance for Working Capital		\$ 251,162	\$ -	\$ 202,101	\$ 42,308	\$ 6,670	\$ 83	\$ -
12	Consumer Deposits		\$ (133,947)	\$ -	\$ (107,782)	\$ (22,563)	\$ (3,557)	\$ (44)	\$ -
13	Net Rate Base		\$ 10,506,279	\$ -	\$ 8,453,996	\$ 1,769,775	\$ 279,029	\$ 3,479	\$ -

Allocation of 3-Phase Meters Utility Plant
Consumer

A	B	C	D	E	F	G	H	I	J	K
Line		Allocatio	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary	Pioneer
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW	Plastics
1	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant	13	\$ 3,472,819	\$ -	\$ -	\$ -	\$ 3,364,948	\$ 41,949	\$ 65,921	\$ -
3	General Plant	13	\$ 803,648	\$ -	\$ -	\$ -	\$ 778,685	\$ 9,708	\$ 15,255	\$ -
4	Plant In Service		\$ 4,276,466	\$ -	\$ -	\$ -	\$ 4,143,634	\$ 51,657	\$ 81,175	\$ -
5	CWIP	13	\$ 11,925	\$ -	\$ -	\$ -	\$ 11,554	\$ 144	\$ 226	\$ -
6	Total Utility Plant		\$ 4,288,391	\$ -	\$ -	\$ -	\$ 4,155,188	\$ 51,801	\$ 81,402	\$ -
	Accumulated Depreciation									
7	Distribution	13	\$ 507,382	\$ -	\$ -	\$ -	\$ 491,623	\$ 6,129	\$ 9,631	\$ -
8	General	13	\$ 377,518	\$ -	\$ -	\$ -	\$ 365,792	\$ 4,560	\$ 7,166	\$ -
9	Subtotal		\$ 884,900	\$ -	\$ -	\$ -	\$ 857,414	\$ 10,689	\$ 16,797	\$ -
10	Net Utility Plant		\$ 3,403,490	\$ -	\$ -	\$ -	\$ 3,297,774	\$ 41,112	\$ 64,605	\$ -
11	Allowance for Working Capital		\$ 123,043	\$ -	\$ -	\$ -	\$ 119,221	\$ 1,486	\$ 2,336	\$ -
12	Consumer Deposits		\$ (36,657)	\$ -	\$ -	\$ -	\$ (35,518)	\$ (443)	\$ (696)	\$ -
13	Net Rate Base		\$ 3,489,876	\$ -	\$ -	\$ -	\$ 3,381,476	\$ 42,156	\$ 66,244	\$ -

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	\$ 1,491,177	\$ -	\$ 1,233,049	\$ 258,129	\$ -	\$ -	\$ -
4	Plant In Service		\$ 7,935,031	\$ -	\$ 6,561,446	\$ 1,373,585	\$ -	\$ -	\$ -
5	CWIP	17	\$ 22,126	\$ -	\$ 18,296	\$ 3,830	\$ -	\$ -	\$ -
6	Total Utility Plant		\$ 7,957,157	\$ -	\$ 6,579,742	\$ 1,377,415	\$ -	\$ -	\$ -
	Accumulated Depreciation								
7	Distribution	17	\$ 941,454	\$ -	\$ 778,484	\$ 162,969	\$ -	\$ -	\$ -
8	General	17	\$ 700,489	\$ -	\$ 579,232	\$ 121,257	\$ -	\$ -	\$ -
9	Subtotal		\$ 1,641,943	\$ -	\$ 1,357,716	\$ 284,227	\$ -	\$ -	\$ -
10	Net Utility Plant		\$ 6,315,214	\$ -	\$ 5,222,026	\$ 1,093,188	\$ -	\$ -	\$ -
11	Allowance for Working Capital		\$ 228,307	\$ -	\$ 188,786	\$ 39,521	\$ -	\$ -	\$ -
12	Consumer Deposits		\$ (68,017)	\$ -	\$ (56,243)	\$ (11,774)	\$ -	\$ -	\$ -
13	Net Rate Base		\$ 6,475,504	\$ -	\$ 5,354,569	\$ 1,120,935	\$ -	\$ -	\$ -

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	\$ 1,491,177	\$ -	\$ 1,233,049	\$ 258,129	\$ -	\$ -	\$ -
4	Plant In Service		\$ 7,935,031	\$ -	\$ 6,561,446	\$ 1,373,585	\$ -	\$ -	\$ -
5	CWIP	17	\$ 22,126	\$ -	\$ 18,296	\$ 3,830	\$ -	\$ -	\$ -
6	Total Utility Plant		\$ 7,957,157	\$ -	\$ 6,579,742	\$ 1,377,415	\$ -	\$ -	\$ -
	Accumulated Depreciation								
7	Distribution	17	\$ 941,454	\$ -	\$ 778,484	\$ 162,969	\$ -	\$ -	\$ -
8	General	17	\$ 700,489	\$ -	\$ 579,232	\$ 121,257	\$ -	\$ -	\$ -
9	Subtotal		\$ 1,641,943	\$ -	\$ 1,357,716	\$ 284,227	\$ -	\$ -	\$ -
10	Net Utility Plant		\$ 6,315,214	\$ -	\$ 5,222,026	\$ 1,093,188	\$ -	\$ -	\$ -
11	Allowance for Working Capital		\$ 228,307	\$ -	\$ 188,786	\$ 39,521	\$ -	\$ -	\$ -
12	Consumer Deposits		\$ (68,017)	\$ -	\$ (56,243)	\$ (11,774)	\$ -	\$ -	\$ -
13	Net Rate Base		\$ 6,475,504	\$ -	\$ 5,354,569	\$ 1,120,935	\$ -	\$ -	\$ -

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	\$ 9,058,146	\$ -	\$ 7,186,511	\$ 1,504,437	\$ 355,793	\$ 4,436	\$ 6,970
4	Plant In Service		\$ 9,058,146	\$ -	\$ 7,186,511	\$ 1,504,437	\$ 355,793	\$ 4,436	\$ 6,970
5	CWIP	19	\$ 25,258	\$ -	\$ 20,039	\$ 4,195	\$ 992	\$ 12	\$ 19
6	Total Utility Plant		\$ 9,083,404	\$ -	\$ 7,206,550	\$ 1,508,632	\$ 356,785	\$ 4,448	\$ 6,990
	Accumulated Depreciation								
7	Distribution	19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	General	19	\$ 4,255,115	\$ -	\$ 3,375,903	\$ 706,718	\$ 167,136	\$ 2,084	\$ 3,274
9	Subtotal		\$ 4,255,115	\$ -	\$ 3,375,903	\$ 706,718	\$ 167,136	\$ 2,084	\$ 3,274
10	Net Utility Plant		\$ 4,828,289	\$ -	\$ 3,830,646	\$ 801,914	\$ 189,649	\$ 2,364	\$ 3,715
11	Allowance for Working Capital		\$ 1,437,909	\$ -	\$ 1,140,802	\$ 238,818	\$ 56,479	\$ 704	\$ 1,106
12	Consumer Deposits		\$ (77,597)	\$ -	\$ (61,563)	\$ (12,888)	\$ (3,048)	\$ (38)	\$ (60)
13	Net Rate Base		\$ 6,188,602	\$ -	\$ 4,909,885	\$ 1,027,844	\$ 243,081	\$ 3,030	\$ 4,762

Allocation of Consumer Services 1 Utility Plant
Consumer

A	B	C	D	E	F	G	H	I	J
Line 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	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	General Plant	20	\$ 662,782	\$ -	\$ 536,714	\$ 112,357	\$ 13,286	\$ 166	\$ 260
4	Plant In Service		\$ 662,782	\$ -	\$ 536,714	\$ 112,357	\$ 13,286	\$ 166	\$ 260
5	CWIP	20	\$ 1,848	\$ -	\$ 1,497	\$ 313	\$ 37	\$ 0	\$ 1
6	Total Utility Plant		\$ 664,630	\$ -	\$ 538,210	\$ 112,670	\$ 13,323	\$ 166	\$ 261
Accumulated Depreciation									
7	Distribution		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	General	20	\$ 311,346	\$ -	\$ 252,124	\$ 52,780	\$ 6,241	\$ 78	\$ 122
9	Subtotal		\$ 311,346	\$ -	\$ 252,124	\$ 52,780	\$ 6,241	\$ 78	\$ 122
10	Net Utility Plant		\$ 353,285	\$ -	\$ 286,086	\$ 59,890	\$ 7,082	\$ 88	\$ 139
11	Allowance for Working Capital		\$ 102,458	\$ -	\$ 82,969	\$ 17,369	\$ 2,054	\$ 26	\$ 40
12	Consumer Deposits		\$ (5,678)	\$ -	\$ (4,598)	\$ (963)	\$ (114)	\$ (1)	\$ (2)
13	Net Rate Base		\$ 450,064	\$ -	\$ 364,457	\$ 76,296	\$ 9,022	\$ 112	\$ 177

**Allocation of Security Lights Utility Plant
Direct Assignments**

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 Plant	23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant	23	\$ 5,826,946	\$ 5,826,946	\$ -	\$ -	\$ -	\$ -	\$ -
3	General Plant	23	\$ 159,746	\$ 159,746	\$ -	\$ -	\$ -	\$ -	\$ -
4	Plant In Service		\$ 5,986,692	\$ 5,986,692	\$ -	\$ -	\$ -	\$ -	\$ -
5	CWIP	23	\$ 16,693	\$ 16,693	\$ -	\$ -	\$ -	\$ -	\$ -
6	Total Utility Plant		\$ 6,003,385	\$ 6,003,385	\$ -	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation								
7	Distribution	23	\$ 1,252,394	\$ 1,252,394	\$ -	\$ -	\$ -	\$ -	\$ -
8	General	23	\$ 75,041	\$ 75,041	\$ -	\$ -	\$ -	\$ -	\$ -
9	Subtotal		\$ 1,327,436	\$ 1,327,436	\$ -	\$ -	\$ -	\$ -	\$ -
10	Net Utility Plant		\$ 4,675,949	\$ 4,675,949	\$ -	\$ -	\$ -	\$ -	\$ -
11	Allowance for Working Capital	23	\$ 35,236	\$ 35,236	\$ -	\$ -	\$ -	\$ -	\$ -
12	Consumer Deposits	23	\$ (51,323)	\$ (51,323)	\$ -	\$ -	\$ -	\$ -	\$ -
13	Net Rate Base		\$ 4,659,862	\$ 4,659,862	\$ -	\$ -	\$ -	\$ -	\$ -

**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	\$ 8,250,108	\$ 195,842,258	\$ 32,444,109	\$ 26,323,861	\$ 4,278,246	\$ 2,170,139
5	General Plant		\$ 25,704,361	\$ 281,985	\$ 19,074,881	\$ 3,564,428	\$ 2,373,682	\$ 249,438	\$ 159,947
6	Plant In Service		\$ 295,013,082	\$ 8,532,093	\$ 214,917,139	\$ 36,008,537	\$ 28,697,543	\$ 4,527,684	\$ 2,330,086
7	CWIP		\$ 822,618	\$ 23,791	\$ 599,278	\$ 100,407	\$ 80,021	\$ 12,625	\$ 6,497
8	Total Utility Plant		\$ 295,835,700	\$ 8,555,884	\$ 215,516,417	\$ 36,108,943	\$ 28,777,564	\$ 4,540,310	\$ 2,336,583
	Accumulated Depreciation								
9	Distribution		\$ 83,672,909	\$ 2,016,032	\$ 61,507,963	\$ 10,187,238	\$ 7,830,589	\$ 1,389,015	\$ 742,072
10	General		\$ 12,074,767	\$ 132,464	\$ 8,960,532	\$ 1,674,410	\$ 1,115,050	\$ 117,175	\$ 75,136
11	Subtotal		\$ 95,747,676	\$ 2,148,496	\$ 70,468,495	\$ 11,861,648	\$ 8,945,639	\$ 1,506,190	\$ 817,208
12	Net Utility Plant		\$ 200,088,024	\$ 6,407,388	\$ 145,047,922	\$ 24,247,296	\$ 19,831,925	\$ 3,034,119	\$ 1,519,375
13	Allowance for Working Capital		\$ 5,247,073	\$ 65,326	\$ 3,905,488	\$ 711,909	\$ 470,374	\$ 57,812	\$ 36,163
14	Consumer Deposits		\$ (2,528,970)	\$ (73,143)	\$ (1,842,353)	\$ (308,677)	\$ (246,008)	\$ (38,814)	\$ (19,975)
15	Net Rate Base		\$ 202,806,127	\$ 6,399,571	\$ 147,111,057	\$ 24,650,528	\$ 20,056,291	\$ 3,053,117	\$ 1,535,563

**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	\$ 2,423,162	\$ 142,562,702	\$ 21,290,471	\$ 21,629,067	\$ 4,219,718	\$ 2,090,122
5	General Plant		\$ 10,126,008	\$ 122,239	\$ 7,367,249	\$ 1,113,531	\$ 1,152,156	\$ 234,210	\$ 136,623
6	Plant In Service		\$ 204,341,251	\$ 2,545,401	\$ 149,929,952	\$ 22,404,002	\$ 22,781,223	\$ 4,453,928	\$ 2,226,745
7	CWIP		\$ 569,788	\$ 7,098	\$ 418,067	\$ 62,472	\$ 63,523	\$ 12,419	\$ 6,209
8	Total Utility Plant		\$ 204,911,039	\$ 2,552,499	\$ 150,348,018	\$ 22,466,474	\$ 22,844,746	\$ 4,466,347	\$ 2,232,954
	Accumulated Depreciation								
9	Distribution		\$ 62,041,013	\$ 763,638	\$ 45,428,477	\$ 6,821,129	\$ 6,922,158	\$ 1,377,690	\$ 727,921
10	General		\$ 4,756,749	\$ 57,422	\$ 3,460,806	\$ 523,087	\$ 541,232	\$ 110,021	\$ 64,180
11	Subtotal		\$ 66,797,762	\$ 821,060	\$ 48,889,283	\$ 7,344,217	\$ 7,463,389	\$ 1,487,712	\$ 792,101
12	Net Utility Plant		\$ 138,113,277	\$ 1,731,439	\$ 101,458,735	\$ 15,122,257	\$ 15,381,357	\$ 2,978,636	\$ 1,440,854
13	Allowance for Working Capital		\$ 2,465,192	\$ 30,091	\$ 1,801,542	\$ 271,465	\$ 274,256	\$ 55,367	\$ 32,470
14	Consumer Deposits		\$ (1,751,744)	\$ (21,821)	\$ (1,285,296)	\$ (192,061)	\$ (195,295)	\$ (38,182)	\$ (19,089)
15	Net Rate Base		\$ 138,826,725	\$ 1,739,709	\$ 101,974,981	\$ 15,201,661	\$ 15,460,318	\$ 2,995,820	\$ 1,454,235

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	\$ -	\$ 53,279,555	\$ 11,153,638	\$ 4,694,794	\$ 58,528	\$ 80,017
5	General Plant		\$ 15,418,607	\$ -	\$ 11,707,632	\$ 2,450,897	\$ 1,221,526	\$ 15,228	\$ 23,324
6	Plant In Service		\$ 84,685,139	\$ -	\$ 64,987,188	\$ 13,604,535	\$ 5,916,320	\$ 73,756	\$ 103,340
7	CWIP		\$ 236,137	\$ -	\$ 181,211	\$ 37,935	\$ 16,497	\$ 206	\$ 288
8	Total Utility Plant		\$ 84,921,276	\$ -	\$ 65,168,399	\$ 13,642,470	\$ 5,932,818	\$ 73,962	\$ 103,628
	Accumulated Depreciation								
9	Distribution		\$ 20,379,502	\$ -	\$ 16,079,487	\$ 3,366,109	\$ 908,431	\$ 11,325	\$ 14,151
10	General		\$ 7,242,977	\$ -	\$ 5,499,726	\$ 1,151,322	\$ 573,819	\$ 7,154	\$ 10,956
11	Subtotal		\$ 27,622,479	\$ -	\$ 21,579,212	\$ 4,517,431	\$ 1,482,250	\$ 18,479	\$ 25,107
12	Net Utility Plant		\$ 57,298,797	\$ -	\$ 43,589,186	\$ 9,125,039	\$ 4,450,568	\$ 55,483	\$ 78,521
13	Allowance for Working Capital		\$ 2,746,645	\$ -	\$ 2,103,946	\$ 440,444	\$ 196,118	\$ 2,445	\$ 3,693
14	Consumer Deposits		\$ (725,903)	\$ -	\$ (557,057)	\$ (116,615)	\$ (50,713)	\$ (632)	\$ (886)
15	Net Rate Base		\$ 59,319,539	\$ -	\$ 45,136,075	\$ 9,448,867	\$ 4,595,973	\$ 57,296	\$ 81,328

**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		\$ 159,746	\$ 159,746	\$ -	\$ -	\$ -	\$ -	\$ -
6	Plant In Service		\$ 5,986,692	\$ 5,986,692	\$ -	\$ -	\$ -	\$ -	\$ -
7	CWIP		\$ 16,693	\$ 16,693	\$ -	\$ -	\$ -	\$ -	\$ -
8	Total Utility Plant		\$ 6,003,385	\$ 6,003,385	\$ -	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation								
9	Distribution		\$ 1,252,394	\$ 1,252,394	\$ -	\$ -	\$ -	\$ -	\$ -
10	General		\$ 75,041	\$ 75,041	\$ -	\$ -	\$ -	\$ -	\$ -
11	Subtotal		\$ 1,327,436	\$ 1,327,436	\$ -	\$ -	\$ -	\$ -	\$ -
12	Net Utility Plant		\$ 4,675,949	\$ 4,675,949	\$ -	\$ -	\$ -	\$ -	\$ -
13	Allowance for Working Capital		\$ 35,236	\$ 35,236	\$ -	\$ -	\$ -	\$ -	\$ -
14	Consumer Deposits		\$ (51,323)	\$ (51,323)	\$ -	\$ -	\$ -	\$ -	\$ -
15	Net Rate Base		\$ 4,659,862	\$ 4,659,862	\$ -	\$ -	\$ -	\$ -	\$ -

Allocation of Production Expenses
Total System

A	B	C	D	E	F	G	H	I	J
Line No.	Account	Allocatic 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	\$ 215,041	\$ 24,181,536	\$ 3,881,974	\$ 6,449,572	\$ 1,706,961	\$ 1,284,847
2	Regular Tariff Energy		\$ 54,945,633	\$ 616,863	\$ 34,432,961	\$ 5,796,965	\$ 9,631,168	\$ 2,549,010	\$ 1,918,667
3	Regular Tariff unwind		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Classes A, B, and C		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Own Use		\$ (204,459)	\$ (2,295)	\$ (128,129)	\$ (21,571)	\$ (35,839)	\$ (9,485)	\$ (7,140)
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	\$ 889,661	\$ 61,838,449	\$ 10,221,709	\$ 16,982,505	\$ 4,494,636	\$ 3,389,159
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	\$ 889,661	\$ 61,838,449	\$ 10,221,709	\$ 16,982,505	\$ 4,494,636	\$ 3,389,159

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	\$ 616,863	\$ 34,432,961	\$ 5,796,965	\$ 9,631,168	\$ 2,549,010	\$ 1,918,667
3	Regular Tariff unwind		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Classes A, B, and C		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Own Use	1	\$ (204,459)	\$ (2,295)	\$ (128,129)	\$ (21,571)	\$ (35,839)	\$ (9,485)	\$ (7,140)
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	\$ 674,619	\$ 37,656,913	\$ 6,339,734	\$ 10,532,933	\$ 2,787,675	\$ 2,104,312
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	\$ 674,619	\$ 37,656,913	\$ 6,339,734	\$ 10,532,933	\$ 2,787,675	\$ 2,104,312

Allocation of Production Expenses
Demand Related

A	B	C	D	E	F	G	H	I	J
Line No.	Account	Allocatio 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	3	\$ 37,719,932	\$ 215,041	\$ 24,181,536	\$ 3,881,974	\$ 6,449,572	\$ 1,706,961	\$ 1,284,847
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	\$ 215,041	\$ 24,181,536	\$ 3,881,974	\$ 6,449,572	\$ 1,706,961	\$ 1,284,847
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	\$ 215,041	\$ 24,181,536	\$ 3,881,974	\$ 6,449,572	\$ 1,706,961	\$ 1,284,847

**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	\$ 200,624	\$ 1,142	\$ 122,792	\$ 22,345	\$ 37,124	\$ 9,825	\$ 7,396
3	Distribution Maintenance	7	\$ 1,015,599	\$ 5,781	\$ 621,600	\$ 113,114	\$ 187,929	\$ 49,738	\$ 37,438
4	Customer Accounts	7	\$ 31,697	\$ 180	\$ 19,400	\$ 3,530	\$ 5,865	\$ 1,552	\$ 1,168
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 1,247,919	\$ 7,103	\$ 763,792	\$ 138,988	\$ 230,918	\$ 61,115	\$ 46,002
8	Administrative & General	7	\$ 265,463	\$ 1,511	\$ 162,477	\$ 29,566	\$ 49,122	\$ 13,001	\$ 9,786
	Depreciation and Amortization								
9	Distribution	7	\$ 997,563	\$ 5,678	\$ 610,561	\$ 111,105	\$ 184,591	\$ 48,854	\$ 36,773
10	General	7	\$ 42,703	\$ 243	\$ 26,136	\$ 4,756	\$ 7,902	\$ 2,091	\$ 1,574
11	Subtotal - Dep. & Amort.		\$ 1,040,266	\$ 5,921	\$ 636,698	\$ 115,861	\$ 192,493	\$ 50,946	\$ 38,347
12	Taxes	PLTINS	\$ 169,106	\$ 963	\$ 103,502	\$ 18,834	\$ 31,292	\$ 8,282	\$ 6,234
13	Debt Service	Rate Base	\$ 415,300	\$ 2,364	\$ 254,186	\$ 46,255	\$ 76,848	\$ 20,339	\$ 15,309
14	426 - Realized Gain/(Loss)	Rate Base	\$ (3,825)	\$ (22)	\$ (2,341)	\$ (426)	\$ (708)	\$ (187)	\$ (141)
15	431 - Interest on Customer Deposits	Rate Base	\$ 3,491	\$ 20	\$ 2,136	\$ 389	\$ 646	\$ 171	\$ 129
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		\$ 584,072	\$ 3,325	\$ 357,483	\$ 65,052	\$ 108,078	\$ 28,604	\$ 21,531
25	Total Expenses		\$ 3,137,721	\$ 17,860	\$ 1,920,451	\$ 349,467	\$ 580,610	\$ 153,666	\$ 115,666

Allocation of Primary 3-Phase Expenses
Total System

A	B	C	D	E	F	G	H	I	J
Line 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	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations		\$ 433,935	\$ 3,807	\$ 305,387	\$ 50,672	\$ 57,082	\$ 9,557	\$ 7,429
3	Distribution Maintenance		\$ 2,610,488	\$ 22,929	\$ 1,836,909	\$ 304,692	\$ 343,664	\$ 57,558	\$ 44,737
4	Customer Accounts		\$ 88,238	\$ 779	\$ 62,050	\$ 10,277	\$ 11,658	\$ 1,955	\$ 1,520
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 3,132,661	\$ 27,515	\$ 2,204,346	\$ 365,641	\$ 412,405	\$ 69,070	\$ 53,685
8	Administrative & General		\$ 581,370	\$ 5,105	\$ 409,108	\$ 67,867	\$ 76,517	\$ 12,814	\$ 9,960
	Depreciation and Amortization								
9	Distribution		\$ 2,777,063	\$ 24,517	\$ 1,952,844	\$ 323,432	\$ 366,908	\$ 61,537	\$ 47,824
10	General		\$ 93,520	\$ 821	\$ 65,810	\$ 10,917	\$ 12,309	\$ 2,061	\$ 1,602
11	Subtotal - Dep. & Amort.		\$ 2,870,582	\$ 25,338	\$ 2,018,654	\$ 334,349	\$ 379,217	\$ 63,599	\$ 49,426
12	Taxes		\$ 461,583	\$ 4,073	\$ 324,604	\$ 53,768	\$ 60,968	\$ 10,224	\$ 7,946
13	Debt Service		\$ 1,252,202	\$ 11,052	\$ 880,582	\$ 145,853	\$ 165,414	\$ 27,741	\$ 21,559
14	426 - Realized Gain/(Loss)		\$ (11,532)	\$ (102)	\$ (8,109)	\$ (1,343)	\$ (1,523)	\$ (255)	\$ (199)
15	431 - Interest on Customer Deposits		\$ 10,525	\$ 93	\$ 7,401	\$ 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		\$ 1,712,778	\$ 15,117	\$ 1,204,478	\$ 199,503	\$ 226,249	\$ 37,943	\$ 29,488
25	Total Expenses		\$ 8,297,392	\$ 73,075	\$ 5,836,585	\$ 967,359	\$ 1,094,387	\$ 183,426	\$ 142,559

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	\$ 316,880	\$ 3,807	\$ 212,519	\$ 31,230	\$ 52,485	\$ 9,500	\$ 7,339
3	Distribution Maintenance	9	\$ 1,908,397	\$ 22,929	\$ 1,279,887	\$ 188,084	\$ 316,087	\$ 57,214	\$ 44,196
4	Customer Accounts	9	\$ 64,837	\$ 779	\$ 43,484	\$ 6,390	\$ 10,739	\$ 1,944	\$ 1,502
5	Customer Service	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 2,290,114	\$ 27,515	\$ 1,535,889	\$ 225,705	\$ 379,310	\$ 68,658	\$ 53,036
8	Administrative & General	9	\$ 424,862	\$ 5,105	\$ 284,939	\$ 41,873	\$ 70,370	\$ 12,737	\$ 9,839
	Depreciation and Amortization								
9	Distribution	9	\$ 2,040,576	\$ 24,517	\$ 1,368,534	\$ 201,111	\$ 337,980	\$ 61,177	\$ 47,257
10	General	9	\$ 68,344	\$ 821	\$ 45,836	\$ 6,736	\$ 11,320	\$ 2,049	\$ 1,583
11	Subtotal - Dep. & Amort.		\$ 2,108,920	\$ 25,338	\$ 1,414,369	\$ 207,847	\$ 349,299	\$ 63,226	\$ 48,840
12	Taxes	PLTINS	\$ 339,034	\$ 4,073	\$ 227,377	\$ 33,414	\$ 56,154	\$ 10,164	\$ 7,852
13	Debt Service	Rate Base	\$ 919,894	\$ 11,052	\$ 616,937	\$ 90,661	\$ 152,362	\$ 27,579	\$ 21,304
14	426 - Realized Gain/(Loss)	Rate Base	\$ (8,471)	\$ (102)	\$ (5,681)	\$ (835)	\$ (1,403)	\$ (254)	\$ (196)
15	431 - Interest on Customer Deposits	9	\$ 7,732	\$ 93	\$ 5,185	\$ 762	\$ 1,281	\$ 232	\$ 179
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		\$ 1,258,189	\$ 15,117	\$ 843,818	\$ 124,002	\$ 208,393	\$ 37,721	\$ 29,138
25	Total Expenses		\$ 6,082,085	\$ 73,075	\$ 4,079,015	\$ 599,426	\$ 1,007,373	\$ 182,341	\$ 140,854

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	\$ 117,055	\$ -	\$ 92,868	\$ 19,441	\$ 4,598	\$ 57	\$ 90
3	Distribution Maintenance	11	\$ 702,091	\$ -	\$ 557,022	\$ 116,608	\$ 27,577	\$ 344	\$ 540
4	Customer Accounts	11	\$ 23,401	\$ -	\$ 18,566	\$ 3,887	\$ 919	\$ 11	\$ 18
5	Customer Service	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 842,547	\$ -	\$ 668,456	\$ 139,936	\$ 33,094	\$ 413	\$ 648
8	Administrative & General	11	\$ 156,508	\$ -	\$ 124,169	\$ 25,994	\$ 6,147	\$ 77	\$ 120
	Depreciation and Amortization								
9	Distribution	11	\$ 736,487	\$ -	\$ 584,311	\$ 122,321	\$ 28,928	\$ 361	\$ 567
10	General	11	\$ 25,176	\$ -	\$ 19,974	\$ 4,181	\$ 989	\$ 12	\$ 19
11	Subtotal - Dep. & Amort.		\$ 761,663	\$ -	\$ 604,285	\$ 126,502	\$ 29,917	\$ 373	\$ 586
12	Taxes	PLTINS	\$ 122,549	\$ -	\$ 97,227.29	\$ 20,353.73	\$ 4,813.57	\$ 60.01	\$ 94.30
13	Debt Service	Rate Base	\$ 332,308	\$ -	\$ 263,644.64	\$ 55,191.84	\$ 13,052.64	\$ 162.72	\$ 255.71
14	426 - Realized Gain/(Loss)	Rate Base	\$ (3,060)	\$ -	\$ (2,427.91)	\$ (508.26)	\$ (120.20)	\$ (1.50)	\$ (2.35)
15	431 - Interest on Customer Deposits	Rate Base	\$ 2,793	\$ -	\$ 2,215.99	\$ 463.90	\$ 109.71	\$ 1.37	\$ 2.15
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		\$ 454,589	\$ -	\$ 360,660	\$ 75,501	\$ 17,856	\$ 223	\$ 350
25	Total Expenses		\$ 2,215,307	\$ -	\$ 1,757,570	\$ 367,933	\$ 87,015	\$ 1,085	\$ 1,705

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		\$ 491,102	\$ 5,525	\$ 417,955	\$ 67,622	\$ -	\$ -	\$ -
3	Distribution Maintenance		\$ 3,032,716	\$ 34,294	\$ 2,581,385	\$ 417,037	\$ -	\$ -	\$ -
4	Customer Accounts		\$ 114,880	\$ 1,326	\$ 97,841	\$ 15,713	\$ -	\$ -	\$ -
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 3,638,697	\$ 41,145	\$ 3,097,181	\$ 500,371	\$ -	\$ -	\$ -
8	Administrative & General		\$ 669,859	\$ 7,563	\$ 570,144	\$ 92,152	\$ -	\$ -	\$ -
	Depreciation and Amortization								
9	Distribution		\$ 3,615,529	\$ 41,729	\$ 3,079,277	\$ 494,522	\$ -	\$ -	\$ -
10	General		\$ 107,754	\$ 1,217	\$ 91,714	\$ 14,824	\$ -	\$ -	\$ -
11	Subtotal - Dep. & Amort.		\$ 3,723,283	\$ 42,946	\$ 3,170,992	\$ 509,345	\$ -	\$ -	\$ -
12	Taxes		\$ 595,876	\$ 6,868	\$ 507,475	\$ 81,533	\$ -	\$ -	\$ -
13	Debt Service		\$ 1,622,074	\$ 18,706	\$ 1,381,456	\$ 221,913	\$ -	\$ -	\$ -
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		\$ 2,216,646	\$ 25,558	\$ 1,887,820	\$ 303,267	\$ -	\$ -	\$ -
25	Total Expenses		\$ 10,248,485	\$ 117,212	\$ 8,726,137	\$ 1,405,136	\$ -	\$ -	\$ -

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	\$ 358,626	\$ 5,525	\$ 308,412	\$ 44,690	\$ -	\$ -	\$ -
3	Distribution Maintenance	10	\$ 2,225,959	\$ 34,294	\$ 1,914,281	\$ 277,384	\$ -	\$ -	\$ -
4	Customer Accounts	10	\$ 86,062	\$ 1,326	\$ 74,012	\$ 10,724	\$ -	\$ -	\$ -
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 2,670,647	\$ 41,145	\$ 2,296,704	\$ 332,798	\$ -	\$ -	\$ -
8	Administrative & General	10	\$ 490,883	\$ 7,563	\$ 422,150	\$ 61,171	\$ -	\$ -	\$ -
	Depreciation and Amortization								
9	Distribution	10	\$ 2,708,572	\$ 41,729	\$ 2,329,319	\$ 337,524	\$ -	\$ -	\$ -
10	General	10	\$ 78,964	\$ 1,217	\$ 67,908	\$ 9,840	\$ -	\$ -	\$ -
11	Subtotal - Dep. & Amort.		\$ 2,787,536	\$ 42,946	\$ 2,397,226	\$ 347,364	\$ -	\$ -	\$ -
12	Taxes	PLTINS	\$ 445,763	\$ 6,868	\$ 383,347	\$ 55,548	\$ -	\$ -	\$ -
13	Debt Service	Rate Base	\$ 1,214,145	\$ 18,706	\$ 1,044,141	\$ 151,299	\$ -	\$ -	\$ -
14	426 - Realized Gain/(Loss)	Rate Base	\$ (11,181)	\$ (172)	\$ (9,616)	\$ (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		\$ 1,658,932	\$ 25,558	\$ 1,426,649	\$ 206,725	\$ -	\$ -	\$ -
25	Total Expenses		\$ 7,607,999	\$ 117,212	\$ 6,542,729	\$ 948,058	\$ -	\$ -	\$ -

Allocation of Primary 1-Phase Expenses
Consumer Related

A	B	C	D	E	F	G	H	I	J
Line 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	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations	12	\$ 132,476	\$ -	\$ 109,544	\$ 22,932	\$ -	\$ -	\$ -
3	Distribution Maintenance	12	\$ 806,757	\$ -	\$ 667,104	\$ 139,653	\$ -	\$ -	\$ -
4	Customer Accounts	12	\$ 28,818	\$ -	\$ 23,829	\$ 4,988	\$ -	\$ -	\$ -
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 968,050	\$ -	\$ 800,477	\$ 167,573	\$ -	\$ -	\$ -
8	Administrative & General	12	\$ 178,975	\$ -	\$ 147,994	\$ 30,981	\$ -	\$ -	\$ -
	Depreciation and Amortization								
9	Distribution	12	\$ 906,957	\$ -	\$ 749,959	\$ 156,998	\$ -	\$ -	\$ -
10	General	12	\$ 28,790	\$ -	\$ 23,806	\$ 4,984	\$ -	\$ -	\$ -
11	Subtotal - Dep. & Amort.		\$ 935,747	\$ -	\$ 773,765	\$ 161,981	\$ -	\$ -	\$ -
12	Taxes	PLTINS	\$ 150,113	\$ -	\$ 124,127.88	\$ 25,985.15	\$ -	\$ -	\$ -
13	Debt Service	Rate Base	\$ 407,928	\$ -	\$ 337,314	\$ 70,614	\$ -	\$ -	\$ -
14	426 - Realized Gain/(Loss)	Rate Base	\$ (3,757)	\$ -	\$ (3,106.34)	\$ (650.29)	\$ -	\$ -	\$ -
15	431 - Interest on Customer Deposits	12	\$ 3,429	\$ -	\$ 2,835.20	\$ 593.53	\$ -	\$ -	\$ -
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		\$ 557,714	\$ -	\$ 461,171	\$ 96,542	\$ -	\$ -	\$ -
25	Total Expenses		\$ 2,640,486	\$ -	\$ 2,183,407	\$ 457,078	\$ -	\$ -	\$ -

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		\$ 244,485	\$ 2,714	\$ 170,990	\$ 26,034	\$ 38,384	\$ 6,364	\$ -
3	Distribution Maintenance		\$ 179,636	\$ 1,994	\$ 125,635	\$ 19,129	\$ 28,203	\$ 4,676	\$ -
4	Customer Accounts		\$ 47,737	\$ 530	\$ 33,387	\$ 5,083	\$ 7,495	\$ 1,243	\$ -
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 471,858	\$ 5,238	\$ 330,012	\$ 50,246	\$ 74,081	\$ 12,282	\$ -
8	Administrative & General		\$ 117,430	\$ 1,303	\$ 82,129	\$ 12,505	\$ 18,436	\$ 3,057	\$ -
	Depreciation and Amortization								
9	Distribution		\$ 1,502,400	\$ 16,677	\$ 1,050,759	\$ 159,983	\$ 235,875	\$ 39,107	\$ -
10	General		\$ 18,890	\$ 210	\$ 13,211	\$ 2,011	\$ 2,966	\$ 492	\$ -
11	Subtotal - Dep. & Amort.		\$ 1,521,290	\$ 16,886	\$ 1,063,971	\$ 161,994	\$ 238,840	\$ 39,598	\$ -
12	Taxes		\$ 238,237	\$ 2,644	\$ 166,620	\$ 25,369	\$ 37,403	\$ 6,201	\$ -
13	Debt Service		\$ 714,114	\$ 7,927	\$ 499,442	\$ 76,042	\$ 112,115	\$ 18,588	\$ -
14	426 - Realized Gain/(Loss)		\$ (6,576)	\$ (73)	\$ (4,599)	\$ (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		\$ 951,776	\$ 10,565	\$ 665,660	\$ 101,350	\$ 149,427	\$ 24,774	\$ -
25	Total Expenses		\$ 3,062,355	\$ 33,992	\$ 2,141,771	\$ 326,095	\$ 480,785	\$ 79,712	\$ -

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	\$ 219,425	\$ 2,714	\$ 151,481	\$ 21,950	\$ 36,935	\$ 6,346	\$ -
3	Distribution Maintenance	14	\$ 161,224	\$ 1,994	\$ 111,301	\$ 16,128	\$ 27,138	\$ 4,663	\$ -
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		\$ 423,493	\$ 5,238	\$ 292,359	\$ 42,364	\$ 71,285	\$ 12,247	\$ -
8	Administrative & General	14	\$ 105,393	\$ 1,303	\$ 72,759	\$ 10,543	\$ 17,740	\$ 3,048	\$ -
	Depreciation and Amortization								
9	Distribution	14	\$ 1,348,404	\$ 16,677	\$ 930,874	\$ 134,886	\$ 226,972	\$ 38,996	\$ -
10	General	14	\$ 16,954	\$ 210	\$ 11,704	\$ 1,696	\$ 2,854	\$ 490	\$ -
11	Subtotal - Dep. & Amort.		\$ 1,365,358	\$ 16,886	\$ 942,578	\$ 136,582	\$ 229,825	\$ 39,486	\$ -
12	Taxes	PLTINS	\$ 213,817	\$ 2,644	\$ 147,609	\$ 21,389	\$ 35,991	\$ 6,184	\$ -
13	Debt Service	Rate Base	\$ 640,917	\$ 7,927	\$ 442,459	\$ 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		\$ 854,219	\$ 10,565	\$ 589,712	\$ 85,451	\$ 143,787	\$ 24,704	\$ -
25	Total Expenses		\$ 2,748,463	\$ 33,992	\$ 1,897,409	\$ 274,939	\$ 462,638	\$ 79,485	\$ -

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	\$ 25,060	\$ -	\$ 19,509	\$ 4,084	\$ 1,449	\$ 18	\$ -
3	Distribution Maintenance	16	\$ 18,413	\$ -	\$ 14,334	\$ 3,001	\$ 1,064	\$ 13	\$ -
4	Customer Accounts	16	\$ 4,893	\$ -	\$ 3,809	\$ 797	\$ 283	\$ 4	\$ -
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 48,365	\$ -	\$ 37,652	\$ 7,882	\$ 2,796	\$ 35	\$ -
8	Administrative & General	16	\$ 12,037	\$ -	\$ 9,370	\$ 1,962	\$ 696	\$ 9	\$ -
	Depreciation and Amortization								
9	Distribution	16	\$ 153,996	\$ -	\$ 119,885	\$ 25,097	\$ 8,903	\$ 111	\$ -
10	General	16	\$ 1,936	\$ -	\$ 1,507	\$ 316	\$ 112	\$ 1	\$ -
11	Subtotal - Dep. & Amort.		\$ 155,932	\$ -	\$ 121,392	\$ 25,413	\$ 9,015	\$ 112	\$ -
12	Taxes	PLTINS	\$ 24,419	\$ -	\$ 19,010.25	\$ 3,979.64	\$ 1,411.75	\$ 17.60	\$ -
13	Debt Service	Rate Base	\$ 73,197	\$ -	\$ 56,983.19	\$ 11,928.96	\$ 4,231.72	\$ 52.76	\$ -
14	426 - Realized Gain/(Loss)	Rate Base	\$ (674)	\$ -	\$ (524.76)	\$ (109.85)	\$ (38.97)	\$ (0.49)	\$ -
15	431 - Interest on Customer Deposits	16	\$ 615	\$ -	\$ 478.96	\$ 100.27	\$ 35.57	\$ 0.44	\$ -
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	\$ -	\$ 75,948	\$ 15,899	\$ 5,640	\$ 70	\$ -
25	Total Expenses		\$ 313,891	\$ -	\$ 244,363	\$ 51,155	\$ 18,147	\$ 226	\$ -

Allocation of Secondary and Services 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		\$ 209,498	\$ 1,411	\$ 155,536	\$ 27,486	\$ 21,735	\$ 3,330	\$ -
3	Distribution Maintenance		\$ 1,448,150	\$ 9,717	\$ 1,075,460	\$ 190,187	\$ 149,845	\$ 22,941	\$ -
4	Customer Accounts		\$ 41,360	\$ 280	\$ 30,691	\$ 5,417	\$ 4,310	\$ 661	\$ -
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 1,699,008	\$ 11,408	\$ 1,261,687	\$ 223,090	\$ 175,891	\$ 26,933	\$ -
8	Administrative & General		\$ 309,214	\$ 2,077	\$ 229,616	\$ 40,598	\$ 32,020	\$ 4,903	\$ -
	Depreciation and Amortization								
9	Distribution		\$ 1,301,702	\$ 8,819	\$ 965,920	\$ 170,487	\$ 135,660	\$ 20,816	\$ -
10	General		\$ 49,741	\$ 334	\$ 36,936	\$ 6,531	\$ 5,151	\$ 789	\$ -
11	Subtotal - Dep. & Amort.		\$ 1,351,442	\$ 9,153	\$ 1,002,857	\$ 177,017	\$ 140,810	\$ 21,605	\$ -
12	Taxes		\$ 218,497	\$ 1,479	\$ 162,144	\$ 28,623	\$ 22,759	\$ 3,492	\$ -
13	Debt Service		\$ 583,498	\$ 3,951	\$ 432,997	\$ 76,431	\$ 60,791	\$ 9,327	\$ -
14	426 - Realized Gain/(Loss)		\$ (5,373)	\$ (36)	\$ (3,987)	\$ (704)	\$ (560)	\$ (86)	\$ -
15	431 - Interest on Customer Deposits		\$ 4,904	\$ 33	\$ 3,639	\$ 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		\$ 801,526	\$ 5,427	\$ 594,793	\$ 104,993	\$ 83,501	\$ 12,811	\$ -
25	Total Expenses		\$ 4,161,191	\$ 28,065	\$ 3,088,953	\$ 545,697	\$ 432,222	\$ 66,253	\$ -

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	\$ 114,070	\$ 1,411	\$ 78,748	\$ 11,411	\$ 19,201	\$ 3,299	\$ -
3	Distribution Maintenance	14	\$ 785,681	\$ 9,717	\$ 542,397	\$ 78,595	\$ 132,251	\$ 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		\$ 922,407	\$ 11,408	\$ 636,786	\$ 92,272	\$ 155,265	\$ 26,676	\$ -
8	Administrative & General	14	\$ 167,935	\$ 2,077	\$ 115,935	\$ 16,799	\$ 28,268	\$ 4,857	\$ -
	Depreciation and Amortization								
9	Distribution	14	\$ 713,057	\$ 8,819	\$ 492,261	\$ 71,330	\$ 120,026	\$ 20,622	\$ -
10	General	14	\$ 27,014	\$ 334	\$ 18,649	\$ 2,702	\$ 4,547	\$ 781	\$ -
11	Subtotal - Dep. & Amort.		\$ 740,071	\$ 9,153	\$ 510,910	\$ 74,032	\$ 124,573	\$ 21,403	\$ -
12	Taxes	PLTINS	\$ 119,606	\$ 1,479	\$ 82,570	\$ 11,965	\$ 20,133	\$ 3,459	\$ -
13	Debt Service	Rate Bas	\$ 319,497	\$ 3,951	\$ 220,565	\$ 31,960	\$ 53,780	\$ 9,240	\$ -
14	426 - Realized Gain/(Loss)	Rate Bas	\$ (2,942)	\$ (36)	\$ (2,031)	\$ (294)	\$ (495)	\$ (85)	\$ -
15	431 - Interest on Customer Deposits	Rate Bas	\$ 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		\$ 438,846	\$ 5,427	\$ 302,958	\$ 43,899	\$ 73,869	\$ 12,691	\$ -
25	Total Expenses		\$ 2,269,260	\$ 28,065	\$ 1,566,589	\$ 227,003	\$ 381,976	\$ 65,627	\$ -

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	\$ 95,428	\$ -	\$ 76,787	\$ 16,075	\$ 2,534	\$ 32	\$ -
3	Distribution Maintenance	15	\$ 662,469	\$ -	\$ 533,063	\$ 111,592	\$ 17,594	\$ 219	\$ -
4	Customer Accounts	15	\$ 18,704	\$ -	\$ 15,050	\$ 3,151	\$ 497	\$ 6	\$ -
5	Customer Service	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 776,601	\$ -	\$ 624,901	\$ 130,818	\$ 20,625	\$ 257	\$ -
8	Administrative & General	15	\$ 141,279	\$ -	\$ 113,682	\$ 23,798	\$ 3,752	\$ 47	\$ -
	Depreciation and Amortization								
9	Distribution	15	\$ 588,645	\$ -	\$ 473,660	\$ 99,157	\$ 15,633	\$ 195	\$ -
10	General	15	\$ 22,726	\$ -	\$ 18,287	\$ 3,828	\$ 604	\$ 8	\$ -
11	Subtotal - Dep. & Amort.		\$ 611,371	\$ -	\$ 491,947	\$ 102,985	\$ 16,237	\$ 202	\$ -
12	Taxes	PLTINS	\$ 98,891	\$ -	\$ 79,574.15	\$ 16,658.20	\$ 2,626.39	\$ 32.74	\$ -
13	Debt Service	Rate Bas	\$ 264,001	\$ -	\$ 212,431.40	\$ 44,470.77	\$ 7,011.43	\$ 87.41	\$ -
14	426 - Realized Gain/(Loss)	Rate Bas	\$ (2,431)	\$ -	\$ (1,956.29)	\$ (409.53)	\$ (64.57)	\$ (0.80)	\$ -
15	431 - Interest on Customer Deposits	Rate Bas	\$ 2,219	\$ -	\$ 1,785.53	\$ 373.79	\$ 58.93	\$ 0.73	\$ -
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		\$ 362,680	\$ -	\$ 291,835	\$ 61,093	\$ 9,632	\$ 120	\$ -
25	Total Expenses		\$ 1,891,931	\$ -	\$ 1,522,364	\$ 318,694	\$ 50,247	\$ 626	\$ -

Allocation of 3-Phase Meters Expenses
Consumer 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	Subtransmission	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations	13	\$ 307,413	\$ -	\$ -	\$ -	\$ 297,864	\$ 3,713	\$ 5,835
3	Distribution Maintenance	13	\$ 22,375	\$ -	\$ -	\$ -	\$ 21,680	\$ 270	\$ 425
4	Customer Accounts	13	\$ 4,436	\$ -	\$ -	\$ -	\$ 4,298	\$ 54	\$ 84
5	Customer Service	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 334,224	\$ -	\$ -	\$ -	\$ 323,842	\$ 4,037	\$ 6,344
8	Administrative & General	13	\$ 115,439	\$ -	\$ -	\$ -	\$ 111,853	\$ 1,394	\$ 2,191
	Depreciation and Amortization								
9	Distribution	13	\$ 176,512	\$ -	\$ -	\$ -	\$ 171,030	\$ 2,132	\$ 3,351
10	General	13	\$ 18,570	\$ -	\$ -	\$ -	\$ 17,993	\$ 224	\$ 352
11	Subtotal - Dep. & Amort.		\$ 195,082	\$ -	\$ -	\$ -	\$ 189,022	\$ 2,356	\$ 3,703
12	Taxes	PLTINS	\$ 28,229	\$ -	\$ -	\$ -	\$ 27,351.79	\$ 340.98	\$ 535.83
13	Debt Service	late Bas	\$ 86,500	\$ -	\$ -	\$ -	\$ 83,813.27	\$ 1,044.87	\$ 1,641.93
14	426 - Realized Gain/(Loss)	late Bas	\$ (797)	\$ -	\$ -	\$ -	\$ (771.84)	\$ (9.62)	\$ (15.12)
15	431 - Interest on Customer Deposits	late Bas	\$ 727	\$ -	\$ -	\$ -	\$ 704.47	\$ 8.78	\$ 13.80
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		\$ 114,659	\$ -	\$ -	\$ -	\$ 111,098	\$ 1,385	\$ 2,176
25	Total Expenses		\$ 759,404	\$ -	\$ -	\$ -	\$ 735,816	\$ 9,173	\$ 14,415

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	\$ 570,408	\$ -	\$ 471,668	\$ 98,740	\$ -	\$ -	\$ -
3	Distribution Maintenance	17	\$ 41,517	\$ -	\$ 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		\$ 620,156	\$ -	\$ 512,804	\$ 107,351	\$ -	\$ -	\$ -
8	Administrative & General	17	\$ 214,198	\$ -	\$ 177,120	\$ 37,079	\$ -	\$ -	\$ -
	Depreciation and Amortization								
9	Distribution	17	\$ 610,647	\$ -	\$ 504,941	\$ 105,705	\$ -	\$ -	\$ -
10	General	17	\$ 34,456	\$ -	\$ 28,492	\$ 5,965	\$ -	\$ -	\$ -
11	Subtotal - Dep. & Amort.		\$ 645,103	\$ -	\$ 533,433	\$ 111,670	\$ -	\$ -	\$ -
12	Taxes	PLTINS	\$ 52,378	\$ -	\$ 43,311.57	\$ 9,066.92	\$ -	\$ -	\$ -
13	Debt Service	Rate Base	\$ 160,502	\$ -	\$ 132,718.35	\$ 27,783.50	\$ -	\$ -	\$ -
14	426 - Realized Gain/(Loss)	Rate Base	\$ (1,478)	\$ -	\$ (1,222.21)	\$ (255.86)	\$ -	\$ -	\$ -
15	431 - Interest on Customer Deposits	Rate Base	\$ 1,349	\$ -	\$ 1,115.53	\$ 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		\$ 212,751	\$ -	\$ 175,923	\$ 36,828	\$ -	\$ -	\$ -
25	Total Expenses		\$ 1,692,208	\$ -	\$ 1,399,280	\$ 292,928	\$ -	\$ -	\$ -

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	\$ -	\$ 3,136,798	\$ 656,663	\$ 155,298	\$ 1,936	\$ 3,042
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 3,953,737	\$ -	\$ 3,136,798	\$ 656,663	\$ 155,298	\$ 1,936	\$ 3,042
8	Administrative & General	19	\$ 1,301,146	\$ -	\$ 1,032,297	\$ 216,103	\$ 51,107	\$ 637	\$ 1,001
	Depreciation and Amortization								
9	Distribution	19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	General	19	\$ 209,304	\$ -	\$ 166,057	\$ 34,763	\$ 8,221	\$ 102	\$ 161
11	Subtotal - Dep. & Amort.		\$ 209,304	\$ -	\$ 166,057	\$ 34,763	\$ 8,221	\$ 102	\$ 161
12	Taxes	PLTINS	\$ 75,796	\$ -	\$ 60,134.31	\$ 12,588.62	\$ 2,977.16	\$ 37.12	\$ 58.32
13	Debt Service	Rate Base	\$ 122,575	\$ -	\$ 97,247.60	\$ 20,357.99	\$ 4,814.58	\$ 60.02	\$ 94.32
14	426 - Realized Gain/(Loss)	Rate Base	\$ (1,129)	\$ -	\$ (895.56)	\$ (187.48)	\$ (44.34)	\$ (0.55)	\$ (0.87)
15	431 - Interest on Customer Deposits	19	\$ 1,030	\$ -	\$ 817.39	\$ 171.11	\$ 40.47	\$ 0.50	\$ 0.79
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		\$ 198,272	\$ -	\$ 157,304	\$ 32,930	\$ 7,788	\$ 97	\$ 153
25	Total Expenses		\$ 5,662,459	\$ -	\$ 4,492,455	\$ 940,459	\$ 222,414	\$ 2,773	\$ 4,357

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	\$ -	\$ 224,598	\$ 47,018	\$ 5,560	\$ 69	\$ 109
6	Sales	20	\$ 1,876	\$ -	\$ 1,519	\$ 318	\$ 38	\$ 0	\$ 1
7	Distribution O&M Before A&G		\$ 279,230	\$ -	\$ 226,117	\$ 47,336	\$ 5,597	\$ 70	\$ 110
8	Administrative & General	20	\$ 95,204	\$ -	\$ 77,096	\$ 16,139	\$ 1,908	\$ 24	\$ 37
Depreciation and Amortization									
9	Distribution	20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	General	20	\$ 15,315	\$ -	\$ 12,402	\$ 2,596	\$ 307	\$ 4	\$ 6
11	Subtotal - Dep. & Amort.		\$ 15,315	\$ -	\$ 12,402	\$ 2,596	\$ 307	\$ 4	\$ 6
12	Taxes	PLTINS	\$ 5,546	\$ -	\$ 4,491.04	\$ 940.16	\$ 111.17	\$ 1.39	\$ 2.18
13	Debt Service	Rate Base	\$ 8,969	\$ -	\$ 7,262.79	\$ 1,520.41	\$ 179.78	\$ 2.24	\$ 3.52
14	426 - Realized Gain/(Loss)	Rate Base	\$ (83)	\$ -	\$ (66.88)	\$ (14.00)	\$ (1.66)	\$ (0.02)	\$ (0.03)
15	431 - Interest on Customer Deposits	20	\$ 75	\$ -	\$ 61.05	\$ 12.78	\$ 1.51	\$ 0.02	\$ 0.03
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		\$ 14,507	\$ -	\$ 11,748	\$ 2,459	\$ 291	\$ 4	\$ 6
25	Total Expenses		\$ 404,257	\$ -	\$ 327,363	\$ 68,531	\$ 8,104	\$ 101	\$ 159

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	\$ 3,627	\$ 106,438	\$ 19,871	\$ 25,506	\$ 4,330	\$ 3,362
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	\$ 3,627	\$ 106,438	\$ 19,871	\$ 25,506	\$ 4,330	\$ 3,362
25	Total Expenses		\$ 163,135	\$ 3,627	\$ 106,438	\$ 19,871	\$ 25,506	\$ 4,330	\$ 3,362

Allocation of Security Lights Expenses
Direct Assignments

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	23	\$ 1,686	\$ 1,686	\$ -	\$ -	\$ -	\$ -	\$ -
3	Distribution Maintenance	23	\$ 96,693	\$ 96,693	\$ -	\$ -	\$ -	\$ -	\$ -
4	Customer Accounts	23	\$ 7,444	\$ 7,444	\$ -	\$ -	\$ -	\$ -	\$ -
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 105,823	\$ 105,823	\$ -	\$ -	\$ -	\$ -	\$ -
8	Administrative & General	23	\$ 22,946	\$ 22,946	\$ -	\$ -	\$ -	\$ -	\$ -
	Depreciation and Amortization								
9	Distribution	23	\$ 234,265	\$ 234,265	\$ -	\$ -	\$ -	\$ -	\$ -
10	General	23	\$ 3,691	\$ 3,691	\$ -	\$ -	\$ -	\$ -	\$ -
11	Subtotal - Dep. & Amort.		\$ 237,956	\$ 237,956	\$ -	\$ -	\$ -	\$ -	\$ -
12	Taxes	PLTINS	\$ 37,418	\$ 37,417.58	\$ -	\$ -	\$ -	\$ -	\$ -
13	Debt Service	Rate Bas	\$ 118,847	\$ 118,846.57	\$ -	\$ -	\$ -	\$ -	\$ -
14	426 - Realized Gain/(Loss)	Rate Bas	\$ (1,094)	\$ (1,094.46)	\$ -	\$ -	\$ -	\$ -	\$ -
15	431 - Interest on Customer Deposits		\$ 999	\$ 998.93	\$ -	\$ -	\$ -	\$ -	\$ -
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		\$ 156,169	\$ 156,169	\$ -	\$ -	\$ -	\$ -	\$ -
25	Total Expenses		\$ 522,894	\$ 522,894	\$ -	\$ -	\$ -	\$ -	\$ -

Total 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	Regular Tariff Demand		\$ 37,719,932	\$ 215,041	\$ 24,181,536	\$ 3,881,974	\$ 6,449,572	\$ 1,706,961	\$ 1,284,847
2	Regular Tariff Energy		\$ 54,945,633	\$ 616,863	\$ 34,432,961	\$ 5,796,965	\$ 9,631,168	\$ 2,549,010	\$ 1,918,667
3	Regular Tariff unwind		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Classes A, B, and C		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Own Use		\$ (204,459)	\$ (2,295)	\$ (128,129)	\$ (21,571)	\$ (35,839)	\$ (9,485)	\$ (7,140)
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	\$ 889,661	\$ 61,838,449	\$ 10,221,709	\$ 16,982,505	\$ 4,494,636	\$ 3,389,159
24	Transmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Distribution Operations		\$ 2,459,150	\$ 16,285	\$ 1,644,328	\$ 292,897	\$ 452,189	\$ 32,790	\$ 20,660
27	Distribution Maintenance		\$ 8,447,174	\$ 171,408	\$ 6,275,319	\$ 1,051,345	\$ 731,320	\$ 135,183	\$ 82,599
28	Customer Accounts		\$ 4,297,760	\$ 10,539	\$ 3,386,973	\$ 698,108	\$ 188,925	\$ 7,401	\$ 5,815
29	Customer Service		\$ 277,354	\$ -	\$ 224,598	\$ 47,018	\$ 5,560	\$ 69	\$ 109
30	Sales		\$ 1,876	\$ -	\$ 1,519	\$ 318	\$ 38	\$ 0	\$ 1
31	Distribution O&M Before A&G		\$ 15,483,314	\$ 198,232	\$ 11,532,737	\$ 2,089,686	\$ 1,378,032	\$ 175,444	\$ 109,183
32	Administrative & General		\$ 3,692,271	\$ 40,505	\$ 2,739,988	\$ 512,008	\$ 340,965	\$ 35,830	\$ 22,975
	Depreciation and Amortization								
33	Distribution		\$ 11,215,680	\$ 331,685	\$ 8,164,304	\$ 1,365,233	\$ 1,094,063	\$ 172,447	\$ 87,948
34	General		\$ 593,943	\$ 6,516	\$ 440,758	\$ 82,362	\$ 54,848	\$ 5,764	\$ 3,696
35	Subtotal - Dep. & Amort.		\$ 11,809,623	\$ 338,201	\$ 8,605,062	\$ 1,447,595	\$ 1,148,911	\$ 178,211	\$ 91,644
36	Taxes		\$ 2,045,800	\$ 57,072	\$ 1,478,720	\$ 250,594	\$ 208,368	\$ 32,908	\$ 18,138
37	Debt Service		\$ 5,084,579	\$ 162,847	\$ 3,685,890	\$ 616,156	\$ 503,976	\$ 77,102	\$ 38,608
38	426 - Realized Gain/(Loss)		\$ (46,824)	\$ (1,500)	\$ (33,943)	\$ (5,674)	\$ (4,641)	\$ (710)	\$ (356)
39	431 - Interest on Customer Deposits		\$ 42,737	\$ 1,369	\$ 30,981	\$ 5,179	\$ 4,236	\$ 648	\$ 325
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	\$ 219,788	\$ 5,161,647	\$ 866,254	\$ 711,938	\$ 109,949	\$ 56,715
49	Total Expenses		\$ 135,927,619	\$ 1,686,387	\$ 89,877,883	\$ 15,137,252	\$ 20,562,351	\$ 4,994,070	\$ 3,669,677

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	\$ 616,863	\$ 34,432,961	\$ 5,796,965	\$ 9,631,168	\$ 2,549,010	\$ 1,918,667
3	Regular Tariff unwind		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Classes A, B, and C		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Own Use		\$ (204,459)	\$ (2,295)	\$ (128,129)	\$ (21,571)	\$ (35,839)	\$ (9,485)	\$ (7,140)
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	\$ 674,619	\$ 37,656,913	\$ 6,339,734	\$ 10,532,933	\$ 2,787,675	\$ 2,104,312
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	\$ 674,619	\$ 37,656,913	\$ 6,339,734	\$ 10,532,933	\$ 2,787,675	\$ 2,104,312

**Total Expenses
Demand Related**

A	B	C	D	E	F	G	H	I	J
Line 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	\$ 215,041	\$ 24,181,536	\$ 3,881,974	\$ 6,449,572	\$ 1,706,961	\$ 1,284,847
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	\$ 215,041	\$ 24,181,536	\$ 3,881,974	\$ 6,449,572	\$ 1,706,961	\$ 1,284,847
24	Transmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Distribution Operations		\$ 1,209,625	\$ 14,599	\$ 873,952	\$ 131,625	\$ 145,744	\$ 28,970	\$ 14,734
27	Distribution Maintenance		\$ 6,096,860	\$ 74,715	\$ 4,469,466	\$ 673,304	\$ 663,404	\$ 134,336	\$ 81,634
28	Customer Accounts		\$ 248,096	\$ 3,095	\$ 182,114	\$ 27,197	\$ 27,630	\$ 5,390	\$ 2,670
29	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Distribution O&M Before A&G		\$ 7,554,581	\$ 92,409	\$ 5,525,531	\$ 832,127	\$ 836,778	\$ 168,696	\$ 99,039
32	Administrative & General		\$ 1,454,538	\$ 17,559	\$ 1,058,259	\$ 159,952	\$ 165,500	\$ 33,643	\$ 19,625
	Depreciation and Amortization								
33	Distribution		\$ 7,808,172	\$ 97,420	\$ 5,731,549	\$ 855,956	\$ 869,569	\$ 169,648	\$ 84,031
34	General		\$ 233,979	\$ 2,825	\$ 170,233	\$ 25,730	\$ 26,623	\$ 5,412	\$ 3,157
35	Subtotal - Dep. & Amort.		\$ 8,042,151	\$ 100,245	\$ 5,901,781	\$ 881,686	\$ 896,191	\$ 175,060	\$ 87,188
36	Taxes		\$ 1,287,326	\$ 16,027	\$ 944,405	\$ 141,150	\$ 143,570	\$ 28,089	\$ 14,085
37	Debt Service		\$ 3,509,754	\$ 44,000	\$ 2,578,288	\$ 384,288	\$ 390,872	\$ 75,692	\$ 36,613
38	426 - Realized Gain/(Loss)		\$ (32,321)	\$ (405)	\$ (23,744)	\$ (3,539)	\$ (3,600)	\$ (697)	\$ (337)
39	431 - Interest on Customer Deposits		\$ 29,500	\$ 370	\$ 21,671	\$ 3,230	\$ 3,285	\$ 636	\$ 308
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		\$ 4,794,259	\$ 59,992	\$ 3,520,621	\$ 525,129	\$ 534,128	\$ 103,720	\$ 50,669
49	Total Expenses		\$ 59,565,460	\$ 485,246	\$ 40,187,729	\$ 6,280,868	\$ 8,882,170	\$ 2,188,080	\$ 1,541,367

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		\$ 1,247,839	\$ -	\$ 770,376	\$ 161,272	\$ 306,445	\$ 3,820	\$ 5,925
27	Distribution Maintenance		\$ 2,253,621	\$ -	\$ 1,805,853	\$ 378,041	\$ 67,916	\$ 847	\$ 965
28	Customer Accounts		\$ 4,042,220	\$ -	\$ 3,204,859	\$ 670,911	\$ 161,295	\$ 2,011	\$ 3,145
29	Customer Service		\$ 277,354	\$ -	\$ 224,598	\$ 47,018	\$ 5,560	\$ 69	\$ 109
30	Sales		\$ 1,876	\$ -	\$ 1,519	\$ 318	\$ 38	\$ 0	\$ 1
31	Distribution O&M Before A&G		\$ 7,822,910	\$ -	\$ 6,007,206	\$ 1,257,559	\$ 541,253	\$ 6,748	\$ 10,145
32	Administrative & General		\$ 2,214,787	\$ -	\$ 1,681,728	\$ 352,056	\$ 175,465	\$ 2,187	\$ 3,350
	Depreciation and Amortization								
33	Distribution		\$ 3,173,243	\$ -	\$ 2,432,755	\$ 509,277	\$ 224,494	\$ 2,799	\$ 3,917
34	General		\$ 356,273	\$ -	\$ 270,525	\$ 56,632	\$ 28,225	\$ 352	\$ 539
35	Subtotal - Dep. & Amort.		\$ 3,529,516	\$ -	\$ 2,703,280	\$ 565,910	\$ 252,720	\$ 3,151	\$ 4,456
36	Taxes		\$ 557,921	\$ -	\$ 427,876	\$ 89,572	\$ 39,292	\$ 490	\$ 691
37	Debt Service		\$ 1,455,979	\$ -	\$ 1,107,602	\$ 231,867	\$ 113,103	\$ 1,410	\$ 1,995
38	426 - Realized Gain/(Loss)		\$ (13,408)	\$ -	\$ (10,200)	\$ (2,135)	\$ (1,042)	\$ (13)	\$ (18)
39	431 - Interest on Customer Deposits		\$ 12,238	\$ -	\$ 9,310	\$ 1,949	\$ 951	\$ 12	\$ 17
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		\$ 2,012,730	\$ -	\$ 1,534,589	\$ 321,254	\$ 152,304	\$ 1,899	\$ 2,685
49	Total Expenses		\$ 15,579,943	\$ -	\$ 11,926,803	\$ 2,496,778	\$ 1,121,742	\$ 13,984	\$ 20,635

Total 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	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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Depreciation and Amortization								
33	Distribution		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	General		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	Subtotal - Dep. & Amort.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	Taxes		\$ 163,135	\$ 3,627	\$ 106,438	\$ 19,871	\$ 25,506	\$ 4,330	\$ 3,362
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	\$ 3,627	\$ 106,438	\$ 19,871	\$ 25,506	\$ 4,330	\$ 3,362
49	Total Expenses		\$ 163,135	\$ 3,627	\$ 106,438	\$ 19,871	\$ 25,506	\$ 4,330	\$ 3,362

Total Expenses
Direct Assignments

A	B	C	D	E	F	G	H	I	J
Line 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		\$ 1,686	\$ 1,686	\$ -	\$ -	\$ -	\$ -	\$ -
27	Distribution Maintenance		\$ 96,693	\$ 96,693	\$ -	\$ -	\$ -	\$ -	\$ -
28	Customer Accounts		\$ 7,444	\$ 7,444	\$ -	\$ -	\$ -	\$ -	\$ -
29	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Distribution O&M Before A&G		\$ 105,823	\$ 105,823	\$ -	\$ -	\$ -	\$ -	\$ -
32	Administrative & General		\$ 22,946	\$ 22,946	\$ -	\$ -	\$ -	\$ -	\$ -
	Depreciation and Amortization								
33	Distribution		\$ 234,265	\$ 234,265	\$ -	\$ -	\$ -	\$ -	\$ -
34	General		\$ 3,691	\$ 3,691	\$ -	\$ -	\$ -	\$ -	\$ -
35	Subtotal - Dep. & Amort.		\$ 237,956	\$ 237,956	\$ -	\$ -	\$ -	\$ -	\$ -
36	Taxes		\$ 37,418	\$ 37,418	\$ -	\$ -	\$ -	\$ -	\$ -
37	Debt Service		\$ 118,847	\$ 118,847	\$ -	\$ -	\$ -	\$ -	\$ -
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		\$ 156,169	\$ 156,169	\$ -	\$ -	\$ -	\$ -	\$ -
49	Total Expenses		\$ 521,895	\$ 521,895	\$ -	\$ -	\$ -	\$ -	\$ -

KENERGY CORP.
Total Revenue Requirements (Present Rates)

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
	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	\$ 7,867	\$ 1,392,911	\$ 264,398	\$ 136,001	\$ 19,850	\$ 15,616
3	Total	\$ 134,721,359	\$ 2,352,950	\$ 86,908,476	\$ 15,563,773	\$ 21,908,205	\$ 4,525,008	\$ 3,462,947
	Production							
4	Generation	\$ 97,816,119	\$ 889,661	\$ 61,838,449	\$ 10,221,709	\$ 16,982,505	\$ 4,494,636	\$ 3,389,159
5	Not Applicable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Total Production	\$ 97,816,119	\$ 889,661	\$ 61,838,449	\$ 10,221,709	\$ 16,982,505	\$ 4,494,636	\$ 3,389,159
8	Subtransmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Substation	\$ 3,251,458	\$ 18,508	\$ 1,990,064	\$ 362,135	\$ 601,657	\$ 159,236	\$ 119,859
10	Primary	\$ 19,329,323	\$ 198,395	\$ 15,179,227	\$ 2,472,737	\$ 1,139,526	\$ 190,996	\$ 148,442
11	Transformers	\$ 3,254,541	\$ 36,125	\$ 2,276,184	\$ 346,560	\$ 510,958	\$ 84,714	\$ -
12	Secondary and Services	\$ 4,320,926	\$ 29,147	\$ 3,207,490	\$ 566,622	\$ 448,862	\$ 68,806	\$ -
13	3 Phase Meters	\$ 783,416	\$ -	\$ -	\$ -	\$ 759,082	\$ 9,463	\$ 14,871
14	1 Phase Meters	\$ 1,736,763	\$ -	\$ 1,436,123	\$ 300,641	\$ -	\$ -	\$ -
15	Metering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Billing	\$ 5,705,039	\$ -	\$ 4,526,238	\$ 947,531	\$ 224,087	\$ 2,794	\$ 4,390
17	Consumer Ser 1	\$ 407,353	\$ -	\$ 329,870	\$ 69,056	\$ 8,166	\$ 102	\$ 160
18	Consumer Ser 2	\$ 163,135	\$ 3,627	\$ 106,438	\$ 19,871	\$ 25,506	\$ 4,330	\$ 3,362
19	Consumer Ser 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Security Lights	\$ 554,956	\$ 554,956	\$ -	\$ -	\$ -	\$ -	\$ -
21	Street Lights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Total Distribution	\$ 39,506,912	\$ 840,758	\$ 29,051,635	\$ 5,085,152	\$ 3,717,843	\$ 520,441	\$ 291,083
23	Total Expenses	\$ 137,323,031	\$ 1,730,419	\$ 90,890,084	\$ 15,306,861	\$ 20,700,348	\$ 5,015,077	\$ 3,680,242
24	Margins	\$ (2,601,672)	\$ 622,531	\$ (3,981,609)	\$ 256,913	\$ 1,207,857	\$ (490,069)	\$ (217,295)

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	\$ 674,619	\$ 37,656,913	\$ 6,339,734	\$ 10,532,933	\$ 2,787,675	\$ 2,104,312
2	Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Not Applicable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Not Applicable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Total Production	\$ 60,096,187	\$ 674,619	\$ 37,656,913	\$ 6,339,734	\$ 10,532,933	\$ 2,787,675	\$ 2,104,312
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	\$ 674,619	\$ 37,656,913	\$ 6,339,734	\$ 10,532,933	\$ 2,787,675	\$ 2,104,312

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	\$ 215,041	\$ 24,181,536	\$ 3,881,974	\$ 6,449,572	\$ 1,706,961	\$ 1,284,847
2	Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Not Applicable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Not Applicable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Total Production	\$ 37,719,932	\$ 215,041	\$ 24,181,536	\$ 3,881,974	\$ 6,449,572	\$ 1,706,961	\$ 1,284,847
6	Subtransmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Substation	\$ 3,251,458	\$ 18,508	\$ 1,990,064	\$ 362,135	\$ 601,657	\$ 159,236	\$ 119,859
8	Primary	\$ 14,271,613	\$ 198,395	\$ 11,074,326	\$ 1,613,410	\$ 1,048,948	\$ 189,867	\$ 146,667
9	Transformers	\$ 2,920,951	\$ 36,125	\$ 2,016,486	\$ 292,194	\$ 491,672	\$ 84,474	\$ -
10	Secondary and Services	\$ 2,356,706	\$ 29,147	\$ 1,626,958	\$ 235,750	\$ 396,695	\$ 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	\$ 22,800,728	\$ 282,175	\$ 16,707,834	\$ 2,503,489	\$ 2,538,972	\$ 501,732	\$ 266,526
21	Total	\$ 60,520,660	\$ 497,216	\$ 40,889,370	\$ 6,385,463	\$ 8,988,545	\$ 2,208,693	\$ 1,551,373

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	\$ 5,057,710	\$ -	\$ 4,104,902	\$ 859,327	\$ 90,578	\$ 1,129	\$ 1,774
6	Transformers	\$ 333,590	\$ -	\$ 259,698	\$ 54,366	\$ 19,286	\$ 240	\$ -
7	Secondary and Services	\$ 1,964,220	\$ -	\$ 1,580,532	\$ 330,871	\$ 52,166	\$ 650	\$ -
8	3 Phase Meters	\$ 783,416	\$ -	\$ -	\$ -	\$ 759,082	\$ 9,463	\$ 14,871
9	1 Phase Meters	\$ 1,736,763	\$ -	\$ 1,436,123	\$ 300,641	\$ -	\$ -	\$ -
10	Metering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Billing	\$ 5,705,039	\$ -	\$ 4,526,238	\$ 947,531	\$ 224,087	\$ 2,794	\$ 4,390
12	Consumer Ser 1	\$ 407,353	\$ -	\$ 329,870	\$ 69,056	\$ 8,166	\$ 102	\$ 160
13	Consumer Ser 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Consumer Ser 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Security Lights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Street Lights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Total Distribution	\$ 15,988,093	\$ -	\$ 12,237,363	\$ 2,561,792	\$ 1,153,365	\$ 14,379	\$ 21,195
18	Total	\$ 15,988,093	\$ -	\$ 12,237,363	\$ 2,561,792	\$ 1,153,365	\$ 14,379	\$ 21,195

KENERGY CORP.
Determination of Fixed Charge Rate

Line No	Item (a)	Rate Calculation (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%

Line No.	Description	175 Watt MV	250 Watt MV	400 Watt MV	100 Watt HPS	100 Watt MH	400 Watt MH	250 Watt HPS	400 Watt HPS	60 Watt LED	108 Watt LED	135 Watt LED
1	Fixture Cost	\$ 70.97	\$ 178.11	\$ 163.24	\$ 63.00	\$ 107.24	\$ 204.00	\$ 199.44	\$ 225.00	\$ 255.00	\$ 242.00	\$ 416.00
2	Miscellaneous Material	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29.58	\$ -	\$ -	\$ -
3	Labor & Overhead	\$ 541.23	\$ 541.23	\$ 541.23	\$ 541.23	\$ 541.23	\$ 541.23	\$ 541.23	\$ 552.88	\$ 541.23	\$ 611.07	\$ 611.07
4	Total Initial Installed Cost	\$ 612.20	\$ 719.34	\$ 704.47	\$ 604.23	\$ 648.47	\$ 745.23	\$ 740.67	\$ 807.46	\$ 796.23	\$ 853.07	\$ 1,027.07
5	Lamp Cost	\$ 6.36	\$ 8.16	\$ 8.03	\$ 6.04	\$ 19.29	\$ 11.06	\$ 24.68	\$ 17.79	\$ 26.50	\$ 26.50	\$ 26.50
6												
7	Estimated Hrs./Yr.	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100
8	Ballast Watts	30	35	55	28	24	58	45	64	1	0	0
9	Bulb Watts	175	250	400	100	100	400	250	400	60	108	135
10	Total Watts (Line 8 + Line 9)	205	285	455	128	124	458	295	464	60.6	108	135
11	Lamp Life-Hours	24,000	24,000	24,000	24,000	24,000	20,000	24,000	24,000	20,500	20,500	20,500
12	Wholesale Power Cost/kWh <1>	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820
13	Annual kWh/Fixture (Line 7 x Line 10)	841	1,169	1,866	525	508	1,878	1,210	1,902	248	443	554
14												
15	OPERATING COST											
16	Annual Power Cost (Line 12 x Line 13)	\$ 57.32	\$ 79.69	\$ 127.23	\$ 35.79	\$ 34.67	\$ 128.07	\$ 82.49	\$ 129.74	\$ 16.94	\$ 30.20	\$ 37.75
17	Annual O&M/Light <2>	\$ 6.52	\$ 6.52	\$ 6.52	\$ 6.52	\$ 6.52	\$ 7.82	\$ 6.52	\$ 6.52	\$ 7.63	\$ 7.63	\$ 7.63
18	Allocated Distribution System Cost @ per kWh <3>	\$ 0.01019	\$ 6.22	\$ 8.65	\$ 13.80	\$ 3.88	\$ 3.76	\$ 13.90	\$ 8.95	\$ 14.08	\$ 1.84	\$ 3.28
19	Subtotal	\$ 70.06	\$ 94.86	\$ 147.55	\$ 46.19	\$ 44.96	\$ 149.79	\$ 97.96	\$ 150.34	\$ 26.42	\$ 41.11	\$ 49.48
20												
21	INVESTMENT COST											
22	Allocated System Depreciation @ per kWh <4>	\$ 0.00768	\$ 6.46	\$ 8.97	\$ 14.33	\$ 4.03	\$ 3.90	\$ 14.42	\$ 9.29	\$ 14.61	\$ 1.91	\$ 3.40
23	Allocated System Property Tax @ per kWh <5>	\$ 0.00123	\$ 1.03	\$ 1.44	\$ 2.29	\$ 0.65	\$ 0.63	\$ 2.31	\$ 1.49	\$ 2.34	\$ 0.31	\$ 0.54
24	Allocated System Interest Expense @ per kWh <6>	\$ 0.00337	\$ 2.83	\$ 3.94	\$ 6.29	\$ 1.77	\$ 1.71	\$ 6.33	\$ 4.08	\$ 6.41	\$ 0.84	\$ 1.49
25	Margin for 2.00 TIER on Allocated System Interest	\$ 0.00337	\$ 2.83	\$ 3.94	\$ 6.29	\$ 1.77	\$ 1.71	\$ 6.33	\$ 4.08	\$ 6.41	\$ 0.84	\$ 1.49
26	Levelized Return for Installed Costs<7>	\$ 52.22	\$ 61.36	\$ 60.09	\$ 51.54	\$ 55.31	\$ 63.57	\$ 63.18	\$ 68.88	\$ 67.92	\$ 72.77	\$ 87.61
27	Subtotal	\$ 65.37	\$ 79.65	\$ 89.29	\$ 59.75	\$ 63.27	\$ 92.96	\$ 82.11	\$ 98.65	\$ 71.81	\$ 79.70	\$ 96.27
28												
29	Subtotal Annual Cost (Line 19 + Line 27)	\$ 135.44	\$ 174.51	\$ 236.84	\$ 106.95	\$ 108.23	\$ 242.74	\$ 180.07	\$ 248.99	\$ 98.22	\$ 120.81	\$ 145.75
30	PSC Assessment <8>	\$ 0.20	\$ 0.26	\$ 0.33	\$ 0.17	\$ 0.17	\$ 0.34	\$ 0.26	\$ 0.35	\$ 0.17	\$ 0.20	\$ 0.24
31	Not Used	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	Annual Costs	\$ 135.64	\$ 174.76	\$ 237.17	\$ 106.12	\$ 108.40	\$ 243.08	\$ 180.33	\$ 249.34	\$ 98.39	\$ 121.01	\$ 145.99
33												
34	Monthly Cost/Light	\$ 11.30	\$ 14.56	\$ 19.76	\$ 8.84	\$ 9.03	\$ 20.26	\$ 15.03	\$ 20.78	\$ 8.20	\$ 10.08	\$ 12.17
35												
36	Current Base Rate (\$/Mo.)	\$ 11.06	\$ 13.24	\$ 16.19	\$ 10.41	\$ 9.82	\$ 21.07	\$ 15.46	\$ 18.18	\$ 8.89	\$ 11.28	\$ 13.80
37												
38	Difference (Ln. 34 - Ln. 36)	\$ 0.24	\$ 1.32	\$ 3.57	\$ (1.57)	\$ (0.79)	\$ (0.81)	\$ (0.43)	\$ 2.60	\$ (0.69)	\$ (1.20)	\$ (1.63)
39												
40	Proposed Base Rate (\$/Mo.)	\$ 11.30	\$ 13.78	\$ 16.87	\$ 9.99	\$ 9.42	\$ 20.26	\$ 15.03	\$ 18.94	\$ 8.53	\$ 10.82	\$ 13.24

<1> Wholesale power cost per kWh excluding WDA from 2015 COSS filed in Case No.

<2> Direct assigned O&M per light from 2015 COSS filed in Case No. Of times 24,000 divided by la \$ 6.52

<3> Based on primary system O&M allocated to light class from 2015 COSS filed in Case No.

<4> Based on primary system depreciation expense allocated to light class from 2015 COSS filed in Case No.

<5> Based on primary system property tax allocated to light class from 2015 COSS filed in Case No.

<6> Based on primary system interest expense allocated to light class from 2015 COSS filed in Case No.

<7> Line 4 times cost of capital rate based on 13.32% light class rate of return and 21.74 year amortization (4.60% depreciation rate) yielding an amortization rate of -

8.53%

<8> PSC Assessment at a rate of 0.001901 per revenue minus 1/2 power cost

Line No.	Description <u>LAMP FIXTURE</u>	175 Watt MV	400 Watt MV	100 Watt HPS	250 Watt HPS	100 Watt MH	400 Watt MH	60 Watt LED	108 Watt LED	135 Watt LED
1	Fixture Cost	\$ 70.97	\$ 163.24	\$ 63.00	\$ 199.44	\$ 107.24	\$ 205.00	\$ 255.00	\$ 242.00	\$ 416.00
2	Miscellaneous Material	\$ 13.83	\$ 4.99	\$ 13.83	\$ 9.98	\$ -	\$ -	\$ -	\$ -	\$ -
3	Labor & Overhead	\$ 480.12	\$ 581.96	\$ 349.18	\$ 581.96	\$ 541.23	\$ 541.23	\$ 541.23	\$ 611.07	\$ 611.07
4	Total Initial Installed Cost	\$ 564.92	\$ 750.19	\$ 426.01	\$ 791.38	\$ 648.47	\$ 746.23	\$ 796.23	\$ 853.07	\$ 1,027.07
5	Lamp Cost	\$ 6.36	\$ 8.03	\$ 6.04	\$ 24.68	\$ 19.29	\$ 11.06	\$ 26.50	\$ 26.50	\$ 26.50
6										
7	Estimated Hrs./Yr.	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100
8	Ballast Watts	30	55	28	45	24	58	1	0	0
9	Bulb Watts	175	400	100	250	100	400	60	108	135
10	Total Watts (Line 8 + Line 9)	205	455	128	295	124	458	60.6	108	135
11	Lamp Life-Hours	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000
12	Wholesale Power Cost/kWh <1>	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820
13	Annual kWh/Fixture (Line 7 x Line 10)	841	1,866	525	1,210	508	1,878	248	443	554
14										
15	<u>OPERATING COST</u>									
16	Annual Power Cost (Line 12 x Line 13)	\$ 57.32	\$ 127.23	\$ 35.79	\$ 82.49	\$ 34.67	\$ 128.07	\$ 16.94	\$ 30.20	\$ 37.75
17	Annual O&M/Light <2>	\$ 6.52	\$ 6.52	\$ 6.52	\$ 6.52	\$ 6.52	\$ 6.52	\$ 6.52	\$ 6.52	\$ 6.52
18	Allocated Distribution System Cost @ per kWh <3>	\$ 0.01019	\$ 8.56	\$ 19.01	\$ 5.35	\$ 12.32	\$ 5.18	\$ 19.13	\$ 2.53	\$ 4.51
19	Subtotal	\$ 72.41	\$ 152.76	\$ 47.66	\$ 101.33	\$ 46.37	\$ 153.72	\$ 26.00	\$ 41.23	\$ 49.91
20										
21	<u>INVESTMENT COST</u>									
22	Allocated System Depreciation @ per kWh <4>	\$ 0.00768	\$ 6.46	\$ 14.33	\$ 4.03	\$ 9.29	\$ 3.90	\$ 14.42	\$ 1.91	\$ 3.40
23	Allocated System Property Tax @ per kWh <5>	\$ 0.00123	\$ 1.03	\$ 2.29	\$ 0.65	\$ 1.49	\$ 0.63	\$ 2.31	\$ 0.31	\$ 0.54
24	Allocated System Interest Expense @ per kWh <6>	\$ 0.00337	\$ 2.83	\$ 6.29	\$ 1.77	\$ 4.08	\$ 1.71	\$ 6.33	\$ 0.84	\$ 1.49
25	Margin for 2.00 TIER on Allocated System Interest	\$ 0.00337	\$ 2.83	\$ 6.29	\$ 1.77	\$ 4.08	\$ 1.71	\$ 6.33	\$ 0.84	\$ 1.49
26	Levelized Return for Installed Costs<7>	\$ 48.19	\$ 63.99	\$ 36.34	\$ 67.50	\$ 55.31	\$ 63.65	\$ 67.92	\$ 72.77	\$ 87.61
27	Subtotal	\$ 61.34	\$ 93.19	\$ 44.55	\$ 86.43	\$ 63.27	\$ 93.04	\$ 71.81	\$ 79.70	\$ 96.27
28										
29	Subtotal Annual Cost (Line 19 + Line 27)	\$ 133.75	\$ 245.94	\$ 92.21	\$ 187.77	\$ 109.64	\$ 246.76	\$ 97.80	\$ 120.93	\$ 146.18
30	PSC Assessment <8>	\$ 0.20	\$ 0.35	\$ 0.14	\$ 0.28	\$ 0.18	\$ 0.35	\$ 0.17	\$ 0.20	\$ 0.24
31	Not Used	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	Annual Costs	\$ 133.95	\$ 246.29	\$ 92.35	\$ 188.05	\$ 109.82	\$ 247.11	\$ 97.97	\$ 121.13	\$ 146.42
33										
34	Monthly Cost/Light	\$ 11.16	\$ 20.52	\$ 7.70	\$ 15.67	\$ 9.15	\$ 20.59	\$ 8.16	\$ 10.09	\$ 12.20
35										
36	Current Base Rate (\$/Mo.)	\$ 11.06	\$ 16.19	\$ 10.41	\$ 15.46	\$ 9.82	\$ 20.78	\$ 8.89	\$ 11.28	\$ 13.80
37										
38	Difference (Ln. 34 - Ln. 36)	\$ 0.10	\$ 4.33	\$ (2.71)	\$ 0.21	\$ (0.67)	\$ (0.19)	\$ (0.73)	\$ (1.19)	\$ (1.50)
39										
40	Proposed Base Rate (\$/Mo.)	\$ 11.16	\$ 16.87	\$ 9.98	\$ 15.67	\$ 9.42	\$ 20.59	\$ 8.53	\$ 10.82	\$ 13.24

<1> Wholesale power cost per kWh excluding WDA from 2015 COSS filed in Case No.

<2> Direct assigned O&M per light from 2015 COSS filed in Case No. Of times 24,000 divided by la \$ 6.52

<3> Based on primary system O&M allocated to light class from 2015 COSS filed in Case No.

<4> Based on primary system depreciation expense allocated to light class from 2015 COSS filed in Case No.

<5> Based on primary system property tax allocated to light class from 2015 COSS filed in Case No.

<6> Based on primary system interest expense allocated to light class from 2015 COSS filed in Case No.

<7> Line 4 times cost of capital rate based on 13.18% light class rate of return and 21.74 year amortization (4.60% depreciation rate) yielding an amortization rate of -

8.53%

<8> PSC Assessment at a rate of 0.001901 per revenue minus 1/2 power cost

Line No.	Description	175 Watt MV	400 Watt MV	100 Watt HPS	250 Watt HPS	100 Watt MH	400 Watt MH	60 Watt LED	108 Watt LED	135 Watt LED
1	Fixture Cost	\$ 70.97	\$ 163.24	\$ 63.00	\$ 199.44	\$ 107.24	\$ 205.00	\$ 255.00	\$ 242.00	\$ 416.00
2	Miscellaneous Material	\$ 13.83	\$ 4.99	\$ 13.83	\$ 9.98	\$ -	\$ -	\$ -	\$ -	\$ -
3	Labor & Overhead	\$ 480.12	\$ 581.96	\$ 349.18	\$ 581.96	\$ 541.23	\$ 541.23	\$ 541.23	\$ 611.07	\$ 611.07
4	Total Initial Installed Cost	\$ 564.92	\$ 750.19	\$ 426.01	\$ 791.38	\$ 648.47	\$ 746.23	\$ 796.23	\$ 853.07	\$ 1,027.07
5	Lamp Cost	\$ 6.36	\$ 8.03	\$ 6.04	\$ 24.68	\$ 19.29	\$ 11.06	\$ 26.50	\$ 26.50	\$ 26.50
6										
7	Estimated Hrs./Yr.	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100
8	Ballast Watts	30	55	28	45	24	58	1	0	0
9	Bulb Watts	175	400	100	250	100	400	60	108	135
10	Total Watts (Line 8 + Line 9)	205	455	128	295	124	458	60.6	108	135
11	Lamp Life-Hours	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000
12	Wholesale Power Cost/kWh <1>	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820
13	Annual kWh/Fixture (Line 7 x Line 10)	841	1,866	525	1,210	508	1,878	248	443	554
14										
15	OPERATING COST									
16	Annual Power Cost (Line 12 x Line 13)	\$ 57.32	\$ 127.23	\$ 35.79	\$ 82.49	\$ 34.67	\$ 128.07	\$ 16.94	\$ 30.20	\$ 37.75
17	Annual O&M/Light <2>	\$ 6.52	\$ 6.52	\$ 6.52	\$ 6.52	\$ 6.52	\$ 6.52	\$ 6.52	\$ 6.52	\$ 6.52
18	Allocated Distribution System Cost @ per kWh <3>	\$ 0.01019	\$ 8.56	\$ 19.01	\$ 5.35	\$ 12.32	\$ 5.18	\$ 19.13	\$ 2.53	\$ 4.51
19	Subtotal	\$ 72.41	\$ 152.76	\$ 47.66	\$ 101.33	\$ 46.37	\$ 153.72	\$ 26.00	\$ 41.23	\$ 49.91
20										
21	INVESTMENT COST									
22	Allocated System Depreciation @ per kWh <4>	\$ 0.00768	\$ 6.46	\$ 14.33	\$ 4.03	\$ 9.29	\$ 3.90	\$ 14.42	\$ 1.91	\$ 3.40
23	Allocated System Property Tax @ per kWh <5>	\$ 0.00123	\$ 1.03	\$ 2.29	\$ 0.65	\$ 1.49	\$ 0.63	\$ 2.31	\$ 0.31	\$ 0.54
24	Allocated System Interest Expense @ per kWh <6>	\$ 0.00337	\$ 2.83	\$ 6.29	\$ 1.77	\$ 4.08	\$ 1.71	\$ 6.33	\$ 0.84	\$ 1.49
25	Margin for 2.00 TIER on Allocated System Interest	\$ 0.00337	\$ 2.83	\$ 6.29	\$ 1.77	\$ 4.08	\$ 1.71	\$ 6.33	\$ 0.84	\$ 1.49
26	Levelized Return for Installed Costs <7>	\$ 48.19	\$ 63.99	\$ 36.34	\$ 67.50	\$ 55.31	\$ 63.65	\$ 67.92	\$ 72.77	\$ 87.61
27	Subtotal	\$ 61.34	\$ 93.19	\$ 44.55	\$ 86.43	\$ 63.27	\$ 93.04	\$ 71.81	\$ 79.70	\$ 96.27
28										
29	Subtotal Annual Cost (Line 19 + Line 27)	\$ 133.75	\$ 245.94	\$ 92.21	\$ 187.77	\$ 109.64	\$ 246.76	\$ 97.80	\$ 120.93	\$ 146.18
30	PSC Assessment <8>	\$ 0.20	\$ 0.35	\$ 0.14	\$ 0.28	\$ 0.18	\$ 0.35	\$ 0.17	\$ 0.20	\$ 0.24
31	Not Used	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	Annual Costs	\$ 133.95	\$ 246.29	\$ 92.35	\$ 188.05	\$ 109.82	\$ 247.11	\$ 97.97	\$ 121.13	\$ 146.42
33										
34	Monthly Cost/Light	\$ 11.16	\$ 20.52	\$ 7.70	\$ 15.67	\$ 9.15	\$ 20.59	\$ 8.16	\$ 10.09	\$ 12.20
35										
36	Current Base Rate (\$/Mo.)	\$ 11.06	\$ 16.19	\$ 10.41	\$ 15.46	\$ 9.82	\$ 20.78	\$ 8.89	\$ 11.28	\$ 13.80
37										
38	Difference (Ln. 34 - Ln. 36)	\$ 0.10	\$ 4.33	\$ (2.71)	\$ 0.21	\$ (0.67)	\$ (0.19)	\$ (0.73)	\$ (1.19)	\$ (1.60)
39										
40	Proposed Base Rate (\$/Mo.)	\$ 11.16	\$ 16.87	\$ 9.98	\$ 15.67	\$ 9.42	\$ 20.59	\$ 8.53	\$ 10.82	\$ 13.24

<1> Wholesale power cost per kWh excluding WDA from 2015 COSS filed in Case No.

<2> Direct assigned O&M per light from 2015 COSS filed in Case No. Of times 24,000 divided by la \$ 6.52

<3> Based on primary system O&M allocated to light class from 2015 COSS filed in Case No.

<4> Based on primary system depreciation expense allocated to light class from 2015 COSS filed in Case No.

<5> Based on primary system property tax allocated to light class from 2015 COSS filed in Case No.

<6> Based on primary system interest expense allocated to light class from 2015 COSS filed in Case No.

<7> Line 4 times cost of capital rate based on 13.18% light class rate of return and 21.74 year amortization (4.60% depreciation rate) yielding an amortization rate of -

8.53%

<8> PSC Assessment at a rate of 0.001901 per revenue minus 1/2 power cost

Line No.	Description	Flood 192 Watt LED	Flood 250 Watt HPS	Flood 400 Watt HPS	Flood 1000 Watt HPS	Flood 250 Watt MH	Flood 400 Watt MH	Flood 1000 Watt MH	Shoebox 250 Watt HPS	Shoebox 400 Watt HPS	Flood 1000 Watt HPS	Shoebox 250 Watt MH
1	Fixture Cost	\$ 600.00	\$ 175.00	\$ 175.00	\$ 444.40	\$ 179.25	\$ 230.00	\$ 398.20	\$ 316.80	\$ 329.00	\$ 444.40	\$ 350.00
2	Miscellaneous Material	\$ -	\$ 29.58	\$ 30.11	\$ 29.58	\$ 29.58	\$ 29.58	\$ 29.58	\$ -	\$ -	\$ -	\$ -
3	Labor & Overhead	\$ 611.07	\$ 552.88	\$ 552.88	\$ 552.88	\$ 552.88	\$ 552.88	\$ 552.88	\$ 611.07	\$ 611.07	\$ 611.07	\$ 611.07
4	Total Initial Installed Cost	\$ 1,211.07	\$ 757.46	\$ 757.99	\$ 1,026.86	\$ 761.71	\$ 812.46	\$ 980.66	\$ 927.87	\$ 940.07	\$ 1,055.47	\$ 961.07
5	Lamp Cost	\$ 26.50	\$ 16.21	\$ 17.79	\$ 44.52	\$ 16.21	\$ 15.87	\$ 43.30	\$ 24.68	\$ 17.79	\$ 44.52	\$ 16.21
6												
7	Estimated Hrs./Yr.	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100
8	Ballast Watts	-	50	68	104	38	56	93	50	68	104	38
9	Bulb Watts	192	250	400	1,000	250	400	1,000	250	400	1,000	250
10	Total Watts (Line 8 + Line 9)	192	300	468	1,104	288	456	1,093	300	468	1,104	288
11	Lamp Life-Hours	20,500	24,000	24,000	24,000	20,000	20,000	12,000	24,000	24,000	24,000	20,000
12	Wholesale Power Cost/kWh <1>	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820
13	Annual kWh/Fixture (Line 7 x Line 10)	787	1,230	1,919	4,526	1,181	1,870	4,481	1,230	1,919	4,526	1,181
14												
15	OPERATING COST											
16	Annual Power Cost (Line 12 x Line 13)	\$ 53.69	\$ 83.89	\$ 130.86	\$ 308.70	\$ 80.53	\$ 127.51	\$ 305.62	\$ 83.89	\$ 130.86	\$ 308.70	\$ 80.53
17	Annual O&M/Light <2>	\$ 6.52	\$ 7.63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Allocated Distribution System Cost @ per kWh <3>	\$ 0.01019	\$ 8.02	\$ 9.10	\$ 14.20	\$ 33.50	\$ 8.74	\$ 13.84	\$ 33.16	\$ 9.10	\$ 14.20	\$ 33.50
19	Subtotal	\$ 69.34	\$ 92.99	\$ 145.06	\$ 342.20	\$ 89.27	\$ 141.34	\$ 338.79	\$ 92.99	\$ 145.06	\$ 342.20	\$ 89.27
20												
21	INVESTMENT COST											
22	Allocated System Depreciation @ per kWh <4>	\$ 0.00768	\$ 6.05	\$ 9.45	\$ 14.74	\$ 34.76	\$ 9.07	\$ 14.36	\$ 34.42	\$ 9.45	\$ 14.74	\$ 9.07
23	Allocated System Property Tax @ per kWh <5>	\$ 0.00123	\$ 0.97	\$ 1.51	\$ 2.36	\$ 5.57	\$ 1.45	\$ 2.30	\$ 5.51	\$ 1.51	\$ 2.36	\$ 1.45
24	Allocated System Interest Expense @ per kWh <6>	\$ 0.00337	\$ 2.65	\$ 4.15	\$ 6.47	\$ 15.25	\$ 3.98	\$ 6.30	\$ 15.10	\$ 4.15	\$ 6.47	\$ 3.98
25	Margin for 2.00 TIER on Allocated System Interest	\$ 0.00337	\$ 2.65	\$ 4.15	\$ 6.47	\$ 15.25	\$ 3.98	\$ 6.30	\$ 15.10	\$ 4.15	\$ 6.47	\$ 3.98
26	Levelized Return for Installed Costs <7>	\$ 103.30	\$ 64.61	\$ 64.66	\$ 87.59	\$ 64.97	\$ 69.30	\$ 83.65	\$ 79.15	\$ 80.19	\$ 90.03	\$ 81.98
27	Subtotal	\$ 115.62	\$ 83.86	\$ 94.69	\$ 158.43	\$ 83.45	\$ 98.56	\$ 153.78	\$ 98.40	\$ 110.22	\$ 160.87	\$ 100.46
28												
29	Subtotal Annual Cost (Line 19 + Line 27)	\$ 184.97	\$ 176.85	\$ 239.75	\$ 500.63	\$ 172.72	\$ 239.90	\$ 492.57	\$ 191.38	\$ 255.28	\$ 503.07	\$ 189.73
30	PSC Assessment <8>	\$ 0.30	\$ 0.26	\$ 0.33	\$ 0.66	\$ 0.25	\$ 0.34	\$ 0.65	\$ 0.28	\$ 0.36	\$ 0.66	\$ 0.28
31	Not Used	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	Annual Costs	\$ 185.27	\$ 177.11	\$ 240.08	\$ 501.28	\$ 172.97	\$ 240.24	\$ 493.22	\$ 191.67	\$ 255.64	\$ 503.73	\$ 190.01
33												
34	Monthly Cost/Light	\$ 15.44	\$ 14.76	\$ 20.01	\$ 41.77	\$ 14.41	\$ 20.02	\$ 41.10	\$ 15.97	\$ 21.30	\$ 41.98	\$ 15.83
35												
36	Current Base Rate (\$/Mo.)	\$ 17.94	\$ 14.06	\$ 18.19	\$ 41.94	\$ 13.46	\$ 18.11	\$ 41.87	\$ 15.90	\$ 20.13	\$ 41.94	\$ 15.29
37												
38	Difference (Ln. 34 - Ln. 36)	\$ (2.50)	\$ 0.70	\$ 1.82	\$ (0.17)	\$ 0.95	\$ 1.91	\$ (0.77)	\$ 0.07	\$ 1.17	\$ 0.04	\$ 0.54
39												
40	Proposed Base Rate (\$/Mo.)	\$ 17.21	\$ 14.65	\$ 18.94	\$ 41.77	\$ 14.02	\$ 18.86	\$ 41.10	\$ 15.97	\$ 20.96	\$ 41.98	\$ 15.83

<1> Wholesale power cost per kWh excluding WDA from 2015 COSS filed in Case No.

<2> Direct assigned O&M per light from 2015 COSS filed in Case No. Of times 24,000 divided by lam \$ 6.52

<3> Based on primary system O&M allocated to light class from 2015 COSS filed in Case No.

<4> Based on primary system depreciation expense allocated to light class from 2015 COSS filed in Case No.

<5> Based on primary system property tax allocated to light class from 2015 COSS filed in Case No.

<6> Based on primary system interest expense allocated to light class from 2015 COSS filed in Case No.

<7> Line 4 times cost of capital rate based on 13.18% light class rate of return and 21.74 year amortization (4.60% depreciation rate) yielding an amortization rate of -

8.53% 0.00%

<8> PSC Assessment at a rate of 0.001901 per revenue minus 1/2 power cost

Line No.	Description	Shoebox 400 Watt MH	Shoebox 1000 Watt MH	Decorative Acorn 100 Watt MH	Decorative Acorn 175 Watt MH	Decorative Round 100 Watt MH	Decorative Round 175 Watt MH	Decorative Lantern 175 Watt MH	Decorative Acorn 100 Watt HPS
1	Fixture Cost	\$ 340.00	\$ 728.20	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 567.10	\$ 700.00
2	Miscellaneous Material	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Labor & Overhead	\$ 611.07	\$ 611.07	\$ 611.07	\$ 698.36	\$ 611.07	\$ 698.36	\$ 698.36	\$ 611.07
4	Total Initial Installed Cost	\$ 951.07	\$ 1,339.27	\$ 1,311.07	\$ 1,398.36	\$ 1,311.07	\$ 1,398.36	\$ 1,265.46	\$ 1,311.07
5	Lamp Cost	\$ 15.87	\$ 43.30	\$ 20.51	\$ 18.23	\$ 20.51	\$ 18.23	\$ 18.23	\$ 24.38
6									
7	Estimated Hrs./Yr.	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100
8	Ballast Watts	56	93	24	33	24	33	33	24
9	Bulb Watts	400	1,000	100	175	100	175	175	100
10	Total Watts (Line 8 + Line 9)	456	1,093	124	208	124	208	208	124
11	Lamp Life-Hours	20,000	12,000	15,000	10,000	15,000	10,000	10,000	15,000
12	Wholesale Power Cost/kWh <1>	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820	\$ 0.06820
13	Annual kWh/Fixture (Line 7 x Line 10)	1,870	4,481	508	853	508	853	853	508
14									
15	OPERATING COST								
16	Annual Power Cost (Line 12 x Line 13)	\$ 127.51	\$ 305.62	\$ 34.67	\$ 58.16	\$ 34.67	\$ 58.16	\$ 58.16	\$ 34.67
17	Annual O&M/Light <2>	\$ 6.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Allocated Distribution System Cost @ per kWh <3>	\$ 0.01019	\$ 13.84	\$ 3.76	\$ 6.31	\$ 3.76	\$ 6.31	\$ 6.31	\$ 3.76
19	Subtotal	\$ 141.34	\$ 338.79	\$ 38.44	\$ 64.47	\$ 38.44	\$ 64.47	\$ 64.47	\$ 38.44
20									
21	INVESTMENT COST								
22	Allocated System Depreciation @ per kWh <4>	\$ 0.00768	\$ 14.36	\$ 34.42	\$ 3.90	\$ 6.55	\$ 3.90	\$ 6.55	\$ 3.90
23	Allocated System Property Tax @ per kWh <5>	\$ 0.00123	\$ 2.30	\$ 5.51	\$ 0.63	\$ 1.05	\$ 0.63	\$ 1.05	\$ 0.63
24	Allocated System Interest Expense @ per kWh <6>	\$ 0.00337	\$ 6.30	\$ 15.10	\$ 1.71	\$ 2.87	\$ 1.71	\$ 2.87	\$ 1.71
25	Margin for 2.00 TIER on Allocated System Interest	\$ 0.00337	\$ 6.30	\$ 15.10	\$ 1.71	\$ 2.87	\$ 1.71	\$ 2.87	\$ 1.71
26	Levelized Return for Installed Costs<7>	\$ 81.13	\$ 114.24	\$ 111.83	\$ 119.28	\$ 111.83	\$ 119.28	\$ 107.94	\$ 111.83
27	Subtotal	\$ 110.39	\$ 184.37	\$ 119.79	\$ 132.63	\$ 119.79	\$ 132.63	\$ 121.29	\$ 119.79
28									
29	Subtotal Annual Cost (Line 19 + Line 27)	\$ 251.73	\$ 523.16	\$ 158.23	\$ 197.10	\$ 158.23	\$ 197.10	\$ 185.76	\$ 158.23
30	PSC Assessment <8>	\$ 0.36	\$ 0.71	\$ 0.27	\$ 0.32	\$ 0.27	\$ 0.32	\$ 0.30	\$ 0.27
31	Not Used	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	Annual Costs	\$ 252.09	\$ 523.86	\$ 158.49	\$ 197.42	\$ 158.49	\$ 197.42	\$ 186.06	\$ 158.49
33									
34	Monthly Cost/Light	\$ 21.01	\$ 43.66	\$ 13.21	\$ 16.45	\$ 13.21	\$ 16.45	\$ 15.51	\$ 13.21
35									
36	Current Base Rate (\$/Mo.)	\$ 19.73	\$ 41.87	\$ 14.26	\$ 17.57	\$ 13.99	\$ 16.30	\$ 16.47	\$ 16.09
37									
38	Difference (Ln. 34 - Ln. 36)	\$ 1.28	\$ 1.79	\$ (1.05)	\$ (1.12)	\$ (0.78)	\$ 0.15	\$ (0.96)	\$ (2.88)
39									
40	Proposed Base Rate (\$/Mo.)	\$ 20.55	\$ 43.61	\$ 13.69	\$ 16.85	\$ 13.43	\$ 16.45	\$ 15.79	\$ 15.44

<1> Wholesale power cost per kWh excluding WDA from 2015 COSS filed in Case No.

<2> Direct assigned O&M per light from 2015 COSS filed in Case No. Of times 24,000 divided by lam \$ 6.52

<3> Based on primary system O&M allocated to light class from 2015 COSS filed in Case No.

<4> Based on primary system depreciation expense allocated to light class from 2015 COSS filed in Case No.

<5> Based on primary system property tax allocated to light class from 2015 COSS filed in Case No.

<6> Based on primary system interest expense allocated to light class from 2015 COSS filed in Case No.

<7> Line 4 times cost of capital rate based on 13.18% light class rate of return and 21.74 year amortization (4.60% depreciation rate) yielding an amortization rate of -

<8> PSC Assessment at a rate of 0.001901 per revenue minus 1/2 power cost

SECURITY LIGHT ANALYSIS - Poles

Exhibit 10B

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	POLES - PEDESTAL MOUNTED			POLES- DIRECT BURIAL POLE					
	Steel <u>25ft.</u>	Steel <u>30ft.</u>	Steel <u>39ft.</u>	Wood <u>30 ft.</u>	Aluminum <u>28ft.</u>	FL. Fiberglass <u>9ft.</u>	FL. Fiberglass <u>15ft.</u>	FL.Aluminum <u>14ft.</u>	
1 Cost of Pole	\$ 625.00	\$ 675.00	\$ 838.00	\$ 113.00	\$ 1,161.00	\$ 419.00	\$ 1,506.00	\$ 1,273.00	
2 Installation labor for pole	\$ 392.83	\$ 392.83	\$ 392.83	\$ 279.35	\$ 654.71	\$ 523.77	\$ 523.77	\$ 392.83	
3 Installed Cost of Pole	\$ 1,017.83	\$ 1,067.83	\$ 1,230.83	\$ 392.35	\$ 1,815.71	\$ 942.77	\$ 2,029.77	\$ 1,665.83	
4 Monthly Fixed Charge Rate	<u>1.14%</u>	<u>1.14%</u>	<u>1.14%</u>	<u>1.14%</u>	<u>1.14%</u>	<u>1.14%</u>	<u>1.14%</u>	<u>1.14%</u>	
5									
6 Monthly Pole Charge	\$ 11.60	\$ 12.17	\$ 14.03	\$ 4.47	\$ 20.70	\$ 10.75	\$ 23.14	\$ 18.99	

SECURITY LIGHT ANALYSIS - Rate Summary

<u>Classification</u> a	<u>Lumens</u> b	<u>Watts</u> c	<u>Type</u> d	<u>Description</u> e	<u>Present</u> <u>Rate</u> f	<u>Cost</u> <u>Per Lt.</u> g	<u>Proposed</u> <u>Rate</u> h	<u>Number</u> i	<u>Annual</u> <u>kWh</u> j	<u>Present</u> <u>Revenue</u> k	<u>Proposed</u> <u>Revenue</u> l	<u>Difference</u> m	<u>%</u> <u>Difference</u> m
1 Individual	7,000	175	MV		\$ 11.06	\$ 11.30	\$ 11.30	8,924	7,496,090	\$ 1,218,891	\$ 1,244,592	\$ 25,701	2.1%
2 Individual	12,000	250	MV		\$ 13.24	\$ 14.56	\$ 13.78	159	185,464	\$ 26,169	\$ 27,208	\$ 1,039	4.0%
3 Individual	20,000	400	MV		\$ 16.19	\$ 19.76	\$ 16.87	454	843,975	\$ 92,040	\$ 95,723	\$ 3,683	4.0%
4 Individual	9,500	100	HPS		\$ 10.41	\$ 8.84	\$ 9.99	365	192,720	\$ 46,483	\$ 44,632	\$ (1,851)	-4.0%
5 Individual	9,000	100	MH		\$ 9.82	\$ 9.03	\$ 9.42	1,378	694,386	\$ 165,551	\$ 158,882	\$ (6,669)	-4.0%
6 Individual	24,000	400	MH		\$ 21.07	\$ 20.26	\$ 20.26	75	140,868	\$ 19,675	\$ 18,943	\$ (731)	-3.7%
7 Individual	27,000	250	HPS		\$ 15.46	\$ 15.03	\$ 15.03	228	275,932	\$ 43,507	\$ 42,332	\$ (1,175)	-2.7%
8 Individual	61,000	400	HPS		\$ 18.18	\$ 20.78	\$ 18.94	88	168,540	\$ 20,047	\$ 20,850	\$ 804	4.0%
9 Individual	5,200	60	LED		\$ 8.89	\$ 8.20	\$ 8.53	1,244	313,362	\$ 134,099	\$ 128,777	\$ (5,322)	-4.0%
10 Individual	9,500	108	LED		\$ 11.28	\$ 10.08	\$ 10.82	8	3,367	\$ 1,042	\$ 1,000	\$ (42)	-4.0%
11 Individual	11,000	135	LED		\$ 13.80	\$ 12.17	\$ 13.24	8	4,324	\$ 1,317	\$ 1,264	\$ (53)	-4.0%
12 Street	7,000	175	MV		\$ 11.06	\$ 11.16	\$ 11.16	373	313,530	\$ 50,981	\$ 51,429	\$ 448	0.9%
13 Street	2,000	400	MV		\$ 16.19	\$ 20.52	\$ 16.87	166	307,830	\$ 33,570	\$ 34,914	\$ 1,343	4.0%
14 Street	9,500	100	HPS		\$ 10.41	\$ 7.70	\$ 9.98	624	321,984	\$ 79,432	\$ 76,228	\$ (3,205)	-4.0%
15 Street	27,000	250	HPS		\$ 15.46	\$ 15.67	\$ 15.67	58	58,650	\$ 10,937	\$ 11,082	\$ 145	1.3%
16 Street	9,000	100	MH		\$ 9.82	\$ 9.15	\$ 9.42	8	3,906	\$ 931	\$ 894	\$ (38)	-4.0%
17 Street	24,000	400	MH		\$ 20.78	\$ 20.59	\$ 20.59	5	9,360	\$ 1,290	\$ 1,278	\$ (11)	-0.9%
18 Street	5,200	60	LED		\$ 8.89	\$ 8.16	\$ 8.53	-	-	\$ -	\$ -	\$ -	0.0%
19 Street	9,500	108	LED		\$ 11.28	\$ 10.09	\$ 10.82	-	-	\$ -	\$ -	\$ -	0.0%
20 Street	11,000	135	LED		\$ 13.80	\$ 12.20	\$ 13.24	-	-	\$ -	\$ -	\$ -	0.0%
21 Decorative	6,300	70	HPS	White Acorn	\$ 14.35	\$ 17.41	\$ 14.93	331	119,130	\$ 57,532	\$ 59,843	\$ 2,311	4.0%
22 Decorative	6,300	70	HPS	Lantern	\$ 14.35	\$ 16.91	\$ 14.93	242	87,180	\$ 42,102	\$ 43,793	\$ 1,691	4.0%
23 Decorative	12,600	140	HPS	2 of Acorn/Lant.	\$ 25.43	\$ 24.37	\$ 24.40	30	21,600	\$ 9,254	\$ 8,885	\$ (369)	-4.0%
24 Decorative	9,500	100	HPS	White Acorn	\$ 27.52	\$ 26.68	\$ 26.68	83	42,570	\$ 27,441	\$ 26,609	\$ (832)	-3.0%
25 Decorative	2,900	40	LED	Acorn	\$ 22.31	\$ 25.31	\$ 23.21	2	378	\$ 604	\$ 628	\$ 24	4.0%
26 C & I	18,500	192	LED	Flood	\$ 17.94	\$ 15.44	\$ 17.21	6	4,554	\$ 1,259	\$ 1,208	\$ (51)	-4.0%
27 C & I	28,000	250	HPS	Flood	\$ 14.06	\$ 14.76	\$ 14.65	89	109,386	\$ 15,435	\$ 16,057	\$ 622	4.0%
28 C & I	61,000	400	HPS	Flood	\$ 18.19	\$ 20.01	\$ 18.94	111	212,160	\$ 25,097	\$ 26,096	\$ 999	4.0%
29 C & I	140,000	1000	HPS	Flood	\$ 41.94	\$ 41.77	\$ 41.77	10	45,240	\$ 5,241	\$ 5,221	\$ (20)	-0.4%
30 C & I	19,500	250	MH	Flood	\$ 13.46	\$ 14.41	\$ 14.02	44	52,038	\$ 7,387	\$ 7,684	\$ 297	4.0%
31 C & I	32,000	400	MH	Flood	\$ 18.11	\$ 20.02	\$ 18.86	142	265,824	\$ 32,083	\$ 33,364	\$ 1,281	4.0%
32 C & I	107,000	1000	MH	Flood	\$ 41.87	\$ 41.10	\$ 41.10	48	214,848	\$ 25,106	\$ 24,663	\$ (444)	-1.8%
33 C & I	28,000	250	HPS	Shoebbox	\$ 15.90	\$ 15.97	\$ 15.97	3	3,708	\$ 589	\$ 592	\$ 3	0.4%
34 C & I	61,000	400	HPS	Shoebbox	\$ 20.13	\$ 21.30	\$ 20.96	14	26,880	\$ 3,506	\$ 3,646	\$ 140	4.0%
35 C & I	140,000	1000	HPS	Shoebbox	\$ 41.94	\$ 41.98	\$ 41.98	-	-	\$ -	\$ -	\$ -	0.0%
36 C & I	19,500	250	MH	Shoebbox	\$ 15.29	\$ 15.83	\$ 15.83	3	3,528	\$ 567	\$ 586	\$ 19	3.4%
37 C & I	32,000	400	MH	Shoebbox	\$ 19.73	\$ 21.01	\$ 20.55	97	180,648	\$ 23,679	\$ 24,631	\$ 952	4.0%
38 C & I	107,000	1000	MH	Shoebbox	\$ 41.87	\$ 43.66	\$ 43.61	52	234,244	\$ 27,373	\$ 28,467	\$ 1,095	4.0%
39 C&I Décor.	9,000	100	MH	Acorn	\$ 14.26	\$ 13.21	\$ 13.69	11	5,544	\$ 1,908	\$ 1,832	\$ (76)	-4.0%
40 C&I Decorative	16,600	175	MH	Acorn	\$ 17.57	\$ 16.45	\$ 16.85	23	19,596	\$ 4,940	\$ 4,742	\$ (198)	-4.0%
41 C&I Decorative	9,000	100	MH	Round	\$ 13.99	\$ 13.21	\$ 13.43	1	504	\$ 170	\$ 163	\$ (7)	-4.0%
42 C&I Decorative	16,600	175	MH	Round	\$ 16.30	\$ 16.45	\$ 16.45	5	4,260	\$ 998	\$ 1,007	\$ 9	0.9%
43 C&I Decorative	16,600	175	MH	Lantern	\$ 16.47	\$ 15.51	\$ 15.79	-	-	\$ -	\$ -	\$ -	0.0%
44 C&I Decorative	9,500	100	HPS	Acorn	\$ 16.09	\$ 13.21	\$ 15.44	2	1,008	\$ 391	\$ 375	\$ (16)	-4.0%
45										\$ 2,258,623	\$ 2,280,121	\$ 21,498	
46												\$ 0.95%	
47													
48					<u>Present</u>	<u>Monthly</u>				<u>Present</u>	<u>Proposed</u>	<u>Difference</u>	
49 <u>Classification</u>	<u>Type</u>	<u>Description</u>		<u>Rate</u>	<u>Cost/Pole</u>		<u>Number</u>			<u>Revenue</u>	<u>Revenue</u>	<u>Difference</u>	
50													
51 Poles:													
52 PEDESTAL MOUNTED	Steel	25ft.		\$ 9.03	\$ 11.60	\$ 9.39	32		\$ 3,468	\$ 3,606	\$ 139	4.0%	
53 PEDESTAL MOUNTED	Steel	30ft.		\$ 10.15	\$ 12.17	\$ 10.56	99		\$ 12,058	\$ 12,541	\$ 482	4.0%	
54 PEDESTAL MOUNTED	Steel	39ft.		\$ 17.07	\$ 14.03	\$ 16.39	11		\$ 2,253	\$ 2,163	\$ (90)	-4.0%	
55 DIRECT BURIAL POLE	Wood	30 ft.		\$ 5.65	\$ 4.47	\$ 5.42	73		\$ 4,938	\$ 4,741	\$ (198)	-4.0%	
56 DIRECT BURIAL POLE	Alum.	28ft.		\$ 11.62	\$ 20.70	\$ 12.08	5		\$ 697	\$ 725	\$ 28	4.0%	
57 DIRECT BURIAL POLE	Fiberglass	15ft.		\$ 12.42	\$ 23.14	\$ 12.92	29		\$ 4,322	\$ 4,495	\$ 173	4.0%	
58 DIRECT BURIAL POLE	Aluminum	14ft.		\$ 13.64	\$ 18.99	\$ 14.19	8		\$ 1,309	\$ 1,362	\$ 52	4.0%	
59									\$ 29,046	\$ 29,632	\$ 587		
60													
61													
62 OH FAC-STREET LI				\$ 3.04	\$ 3.07	\$ 3.07	12		\$ 438	\$ 442	\$ 4	1.0%	
63 UG NON-STD POLE-GO				\$ 7.27	\$ 7.34	\$ 7.34	545		\$ 47,546	\$ 48,004	\$ 458	1.0%	
64													
65									\$ 2,335,653	\$ 2,358,199	\$ 22,546		
66												\$ 0.97%	
67													
68 BASKETT STREET LIG				\$ 3.83	\$ 3.87	\$ 3.87	64		\$ 2,957	\$ 2,988	\$ 31	1.0%	
69 MEADOW HILL STREET				\$ 3.49	\$ 3.52	\$ 3.52	30		\$ 1,256	\$ 1,267	\$ 11	0.9%	
70 SPOTTSVILLE STREET				\$ 4.32	\$ 4.36	\$ 4.36	62		\$ 3,197	\$ 3,226	\$ 30	0.9%	
71									\$ 7,410	\$ 7,481	\$ 71		
									\$ 2,343,063	\$ 2,365,680	\$ 22,618		

Kenergy

2015 Depreciation Study

Tab 1

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Kenergy 2015 Depreciation Rate Study Table of Contents

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Kenergy

2015 Depreciation Study

Tab 2

Narrative

KENERGY CORP.
DEPRECIATION RATE NARRATIVE
2015

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KENERGY DEPRECIATION RATE STUDY NARRATIVE

I. OVERVIEW

This depreciation rate study was prepared by the Welsh Group, LLC ("WG") for Kenergy Corp. ("Kenergy"). The depreciation study was prepared using traditional depreciation study methodologies discussed in Section III and based on actual December 31, 2014 plant and reserve balances. The new rates would increase the composite depreciation rate from 3.8 percent to 3.9 percent or \$310,675 (on an annualized basis).

Since Kenergy is also governed by the Rural Utilities Service (RUS) and some accounts have proposed depreciation rates that exceed the RUS recommended ranges in Bulletin 183-1, the depreciation study will require RUS approval.

Kenergy filed its first depreciation study with Kentucky Public Service Commission ("PSC" or "Commission") in 2006. The 2006 study established individual depreciation rates for each distribution account and started a transition plan to rates that fully reflected the appropriate lives and net salvage for all distribution plant. The 2010 study approved November 17, 2011 in case no. 2011-00035 continued the transition plan. This study completes the transition to appropriate lives and the transition to appropriate net salvage in most accounts. However, a few accounts may need one more step to be at the appropriate long term level.

The primary purpose of reviewing depreciation rates is to ensure the proper match between the recovery of the original cost of plant with the useful economic service life of that plant. A service life that is too short puts the company at a competitive disadvantage and burdens current customers since depreciation expense is higher than necessary. A service life that is too long increases the risk that a company may not be able to recover its investment and creates an unnecessary burden on future customers and a potential impairment issue.

II. COMPANY

Kenergy is an electric distribution cooperative established in July 1999 through the consolidation of Henderson Union Electric Cooperative

Corp. (organized in 1936) and Green River Electric Corporation (organized in 1937). It is the largest electric distribution cooperative in the nation based on energy sales. Kenergy serves 56,339 households, commercial enterprises and industries along more than 7,114 miles of line in all or portions of 14 western Kentucky counties. As a distribution cooperative, Kenergy is a customer-owned, not-for-profit electric company which purchases electric power at wholesale and distributes it to customers within its service territory.

III. DEPRECIATION STUDY PROCEDURES AND METHODS

Study methodologies are the procedures used to prepare the study and estimate the depreciation parameters (service life, survivor curve, and net salvage) for each account. The study methodologies used in this study were all selected based on their current usage in the electric industry and are briefly described below:

A. Definitions

The Rural Utilities Service (RUS) in its Uniform System of Accounts (USOA) defines depreciation as applied to depreciable electric plant as "the loss in service value, not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand and requirements of public authorities." Service value is defined as "the difference between original cost and net salvage value of electric plant" and net salvage value is defined as "the salvage value of property retired less the cost of removal".

Bulletin 183-1 states the objective of depreciation accounting is "to charge to expense the capital investment in certain fixed assets, less salvage at time of retirement, over their useful lives. The useful life of such assets is dependent upon such factors as use, misuse, maintenance and obsolescence". The bulletin also states that "depreciation accounting provides for the systematic, periodic write-down or allocation of the cost of a limited-life asset or asset group. The established rate of depreciation should recognize useful life and recovery values. Depreciation is not intended to provide funds for replacement, nor is it to be legitimately considered as a means to make a desirable showing on the revenue and expense statement."

B. Depreciation Rate Methods

The depreciation rate for each account was calculated on a straight line basis using the whole life method. The whole life depreciation rate is calculated as follows:

$$\text{Whole Life Rate} = \frac{100\% - \text{Net Salvage \%}}{\text{Service Life}}$$

The Service Life values are based on the life analysis which is discussed in the next section. The Net Salvage values are based on historical experience and discussed in the net salvage section.

Now that the transition plan largely has been completed, WG considered the Average Remaining Life methodology as an alternative rate development method. However, after comparing the actual reserve to the theoretical reserve we see no compelling reason to change rate methodologies at this time.

C. Life Analysis

The service life analysis is based on the 1939 to 2009 accounting data used in the 2010 Depreciation Study updated to include the 2010 to 2014 accounting data.

The Simulated Plant Record (SPR) method was used to analyze the plant data. The SPR model uses generalized survivor curves to determine the best retirement pattern that represents the life characteristics of the assets being studied. The model assumes that all vintage additions retire in accordance with the same retirement dispersion pattern and average life. SPR determines the best retirement pattern by retiring the vintage additions over time according to the retirement characteristics of successive Iowa curves and noting the simulated survivors. The curves are ranked according to their ability to simulate annual survivors for the account that are close to the actual survivors for selected test years. The closeness of the match between annual amounts is measured by the Conformance Index (CI) and its reciprocal, the Index of Variation (IV). These measures are based upon the sum of squared differences between simulated and actual annual amounts.

Iowa curves were used in the SPR model to depict the estimated survivor curves. A survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve the average life of the group can be derived by

calculating the area under the survivor between age zero and maximum life and dividing this area by the ordinate at age zero, which is 100 percent. Iowa curves are a series of generalized survivor curves that reflect the range of survivor characteristics usually experienced by utility and industrial properties. There are four families of Iowa curves based on the location of the modes in relationship to the average life and the relative height of the modes. The left modal curves are those with the greatest frequency of retirement occurring to the left or before the average service life. The symmetrical modal curves are those with the frequency of retirement occurring at the average service life. The right modal curves are those with the greatest frequency of retirement occurring to the right or after the average service life. The origin modal curves are those with the greatest frequency of retirement occurring at the origin or immediately after age zero. The letter designation of each family of curve (L, S, R, and O) represents the location of the mode in respect to the average service life. The numeric subscript represents the relative height of the mode or dispersion around the average service life with the higher the number being the higher the mode or less dispersion.

The SPR process and the use of survivor curves to reflect plant experience and the expected dispersion of service lives is a systematic and rational method for estimating the appropriate average service lives to be used to calculate depreciation. Using the actual plant data and the SPR method, the most likely retirement patterns and average service lives for each account were developed. The results were then compared to the prior study result and reviewed for appropriateness. In a few accounts the survivor curve and/or life was adjusted for other relevant factors. For example, this study retained the multi-year copper replacement program adjustments made in the 2010 study.

In 2009 retirements more than doubled due to storm activity. To avoid distorting the SPR analysis the storm related retirements were adjusted out of the retirements used in the life analysis. In 2004 there was a large retirement adjustment in account 369 for idle services. In the following years the reversing of this adjustment as idle services were reviewed hid the underlying normal retirement activity. To avoid a possible distortion in the SPR analysis, the adjustment and the related activity in subsequent years was excluded from the life analysis. In this study it was decided that no adjustment was necessary for the years 2010 to 2014.

In account 362, Station Equipment, the regular station equipment was studied using the SPR model. However, the five specialized sub accounts related to the Kenergy's fiber communication network do not have enough plant activity for a meaningful SPR analysis. As a result, the

life estimates were based on expert opinion. In four of the sub accounts we propose retaining the current prescribed life and net salvage values. In the new Fiber in Substations subaccount 362.3 we propose the prescribed life and net salvage of the Owenboro Fiber subaccount 362.4.

As in the prior studies, account 364, Poles, Towers and Fixtures, and Account 365, Overhead Conductors and Devices, the SPR analysis was significantly impacted by the copper replacement project. The impact was twofold. First the project generated a lot of retirements that tended to shorten the account life. Second, the project generated a lot of additions that should lengthen the account life since the average age of the plant is now lower. Given the lower average unit cost of the retirements (because of age) one would assume the account life would be getting longer. This is supported by a SPR analysis that showed a gradual lengthening of the life when different time periods were used. In the last study, we believed the SPR analysis, as is, generates a life estimate that is shorter than what will probably be experienced by the assets in these two accounts because of the significant impact of the copper replacement project. For this reason the life estimate was increased to reflect a more reasonable estimate. In this study, the additional years of experience coupled with lower level of copper replacements makes the SPR analysis more representative of the appropriate life. The SPR analysis supports the current prescribed life in account 364 and we propose to retained it. However, in account 365 the SPR analysis life increased from 30.8 years in 2010 to 33.6 years. This is still shorter than the currently prescribed life of 36 years which we believe is more representative of what we would expect the longer term life to be. Given this we propose retaining the current prescribed life.

Account 366, Underground Conduit, is very small and does not have enough plant activity for a simulated plant analysis. We propose retaining the current prescribed 45 year life.

Account 370, Meters, will be undergoing a significant change with the implementation of the Advance Metering Infrastructure (AMI) project in 2015 and 2016. This project will replace the current mechanical meters with new AMI meters. Today the current mechanical meters represent approximately 72 percent of the account investment. We do not believe the SPR analysis is appropriate for the new AMI meters, but we do believe it is reasonable to assume that the SPR analysis is appropriate for the remaining investment in the account. The study splits the 370 account into Meters which is the ongoing account equipment and Meters – AMI which is the new AMI meters. In a recent proceeding Case No. 2014-00376 dated February 24, 2015 the PSC approved a 15 year life for the AMI meters.

Account 373, Street Lighting and Signal Systems, the SPR analysis showed a significant life change of three years. However, the pattern of plant activity made it difficult to find a good survivor curve fit. So while it is clear a life shortening is appropriate we do not believe the full three year life change is appropriate. For this reason, we propose to reduce the current prescribed life by two years.

D. Net Salvage

Net salvage is the result of combining the gross salvage received for plant removed from service and the cost of removal. Usually in distribution plant, the historical net salvage is fairly consistent and assumed to be a good indicator of the salvage expected in the future. Typically, average net salvage for the prior five years is used as the net salvage estimate in the depreciation rate calculation. Occasionally, this net salvage estimate is then adjusted either up or down if there is discernable trend. However, in accounts with erratic net salvage or no discernable trend a longer period is often used. In this study, whenever the adjustment factor (described below) was used we also used the ten year average since no adjustment was made in the 2010 to 2014 net salvage data for copper replacement program.

Since prior to 2002, Kenergy did not maintain the salvage information by the individual distribution accounts the 2006 study used only four years of experience. In some accounts the net salvage had a wide range and in others the multi-year copper replacement project distorted the normal pattern of retirements and net salvage. To adjust for the copper cable replacement project, the study used a Net Salvage Adjustment Factor based on 1979 to 1996 experience that reduced the net salvage to what was expected in the future when the copper cable replacement project was completed.

For the 2010 study, there was eight years of individual account experience to base the net salvage estimate on. In some accounts the net salvage was been fairly consistent and the five year average was used. In some accounts the copper replacement project is still a factor and the five year average was adjusted by the Net Salvage Adjustment Factor. When the prior study Net Salvage Adjustment Factor was used, it was reduced by 50 percent¹ since in recent years the project had a lesser impact.

¹ The Net Salvage Adjustment Factor in the 2010 study is 81%. The factor reduces the net salvage average by 19%.

For this study there are 12 years of individual account experience to base the net salvage estimate on. As in the 2010 study, some accounts have fairly consistent net salvage and the five year average was used. This resulted in some increases and decreases in the net salvage values. In some accounts the copper replacement project is still a factor and the ten year average was adjusted by the Net Salvage Adjustment Factor used in the 2010 study. However, in a few of these accounts increasing the net salvage from the current prescribed amount to the adjusted net salvage amount would result in an unreasonable jump in the depreciation rate. In these cases, the net salvage was adjusted considering the resulting depreciation rate and the relationship between the actual reserve and the theoretical reserve.

Earlier it was noted that this study completes the transition to appropriate lives in all accounts and the transition to appropriate net salvage in most accounts. However, a few accounts may need another net salvage step in the future to be at the most appropriate long term level. While net salvage has been fairly consistent in most accounts, a few accounts have experienced some recent increases with no clearly discernable trigger like the storm activity in 2009 or the copper replacement program. Since there is seldom a good reason for large increases in depreciation rates based on net salvage alone, we have elected to take a moderate approach and view the increases in a global context that considers the life, actual reserve relative to the theoretical reserve and the expected frequency of update. So when the actual reserve is above the theoretical reserve (using the recent adjusted net salvage estimate) we are not proposing any significant increases in the net salvage estimate until clear uptrends have been identified.

In account 364, Poles and account 369, Services we propose to maintain the current prescribed net salvage values since the actual reserves are significantly above the theoretical reserve.

In account 365, Overhead Conductors and account 368, Line transformers we propose increases in net salvage to move the new value to the midpoint of the current prescribed net salvage and the adjusted average as discussed above.

In account 370, Meters Kenergy will be implementing the Advance Metering Infrastructure (AMI) project in 2015 and 2016 which will replace over 70 percent of the investment in the account. A review of the net salvage for 2012 to 2014 of the remaining investment shows these assets will have a lower net salvage than the current total. For this reason, we propose increasing the net salvage to the midpoint between the current prescribed net salvage and the three year average of the remaining

investment. For the new AMI meters we propose a negative 12 percent based on the AMI project implementation contract and company expectations.

E Depreciation Reserve

Prior to the 2006 study, Kenergy was been depreciating all distribution plant (except for a few Account 362 sub accounts) at a common depreciation rate. In 2002, Kenergy disaggregated the common distribution depreciation reserve and started to maintain the depreciation reserve information by individual accounts. The distribution reserve was allocated to the individual accounts by investment. Going forward the gross salvage and cost of removal were charged to the individual account reserve based on the retirements in the work orders. In the 2006 study the common depreciation rate for all distribution plant was replaced with individual depreciation rates for each account. In addition, the depreciation reserves for the accounts were reallocated using the theoretical reserve. This better aligned the account reserves with the life and net salvage estimates underlying the new depreciation rates.

When utilizing the whole life method of accounting for depreciation, the adequacy of the depreciation reserve for each account needs to be considered since there is no direct linkage between the depreciation reserve and the depreciation rate. Normally the theoretical reserve is used for this adequacy test. Another measure of adequacy is reserve forecasts which show how the reserve will change over time.

The theoretical reserve is an estimate of the balance which should be in the depreciation reserve today, considering the distribution by ages of existing plant and assuming the correctness of the current service life parameters and net salvage. The theoretical reserve is calculated by deducting from the original cost and estimated net salvage the estimated future accruals. The theoretical reserve may be either higher or lower than the current book reserve. It is important to note the relationship between the future accruals and the reserve level. The higher the expected future accruals the lower the current theoretical reserve is given a particular life estimate and survivor curve. That is, calculating the theoretical reserve with the same life estimate and survivor curve will have different values depending on the depreciation rates used to calculate the future accruals.

In 2006 there was a reserve deficiency of 4 percent. As of January 1, 2015 there is a small reserve surplus of less than 1 percent when the current 2010 prescribed lives and net salvage are used to calculate the

theoretical reserve. This clearly indicates that the transition to appropriate lives and net salvage in the 2006 and 2010 studies have worked. It also suggests that there should be little reason for any changes. However, since the 2010 study there has significant increases in negative net salvage in some of the major accounts which if left unchecked, could undo much of the progress that has made.

In the Five Year Forecast the depreciation reserve increases from 30.8 percent in 2014 to 39.8 percent in 2020. This appears to be a significant reserve increase and suggests the deprecation rates may be higher than necessary. However, when the reserve ratios are compared with the total amount that needs to be recovered these ratios do not look as high as shown in Table 1. The values in the column labeled "Five Year

Table 1
Summary of 2020 Depreciation Reserve

Account	Five Year Forecast Reserve Ratio	Amount to be Depreciated	Percent Depreciated in 2020
362 Station Equipment Supervisory Control	26.8%	84%	31.9%
362.1 Equipment	89.1%	100%	89.1%
362.2 Microwave Equipment	62.2%	100%	32.2%
362.223 Microwave Towers	89.8%	90%	99.8%
362.3 Fiber in Substations	15.9%	100%	15.9%
362.4 Owenboro Fiber	99.8%	100%	99.8%
364 Poles, Towers, Fixtures	44.0%	151%	37.8%
365 Ohead Conds & Devices	39.4%	144%	29.1%
366 Underground Conduit	98.9%	100%	98.9%
367 Underground Conds & Devices	38.1%	131%	29.1%
368 Line Transformers	30.7%	139%	22.1%
369 Services	47.6%	132%	36.0%
370 Meters	47.7%	214%	21.0%
70 Meters - AMI	26.0%	112%	23.3%
371 Instal on Cons Premises	30.5%	154%	43.8%
373 St Ltg & Signal Systems	50.4%	115%	40.8%

Forecast Reserve Ratio" are directly from the Five Year Forecast. The values in the column labeled "Amount to be Depreciated" are the original cost less the net salvage. Since most accounts have negative net salvage this percentage is greater than 100 percent. The values in the column

labeled "The "Percent Depreciated in 2015" are the Five Year Forecast Reserve Ratio divided by the Amount to be Depreciated. When looked at this way, the reserve ratios are not excessive and quite reasonable given the expected life of the plant, especially in accounts with shorter lives and high negative net salvage.

F Five Year Forecast

One of the RUS depreciation study requirements is a five year forecast of the investment and associated reserves. The basis of the study forecast is end of year 2014 plant and reserve balances and total distribution plant additions from the 2013 RUS Forecast (Form 325g) for the period 2015 to 2020. To develop an account based additions forecast the total distribution additions were allocated to the individual accounts using an average based on the prior four years (2012 to 2014) experience. The AMI project was added as an overlay in 2015 and 2016. The retirement forecast was based on modified retirement ratio based a comparison of the 2014 retirement ratio and the longer 12 year (2002 to 2014) retirement ratio. Again the retirements generated by the AMI project was added as an overlay in 2015 and 2016. This process relates the end of year plant balances directly to the RUS additions forecast and actual retirement activity. In developing the depreciation reserve for each account it was assumed that the new depreciation rates would be effective in 2016. The net salvage estimates were based the expected net salvage developed in the net salvage analysis (the annual retirements and net salvage exhibits).

The forecast shows a gradually increasing distribution investment and deprecation reserve. The depreciation reserve ratios in 2020 are listed in Table 1 above and appear to be reasonable and exceed the guideline ranges in RUS Bulletin 183-1, dated October 28, 1977 in the outer years. We believe that if the guidelines were updated today to reflect the negative salvage experience in the industry, we suspect the forecasted Kenergy reserve ratio would still be within the ranges and closer to the Optimum Curve level. In addition, technology is driving some account lives shorter pushing up the reserve levels. For example, the AMI project will significantly increase the investment in account 370 and shorten the life from 43 years to 15 years when fully implemented in 2016.

IV. STUDY PROPOSAL

The primary purpose of a depreciation study is to determine new depreciation rates that will ensure that the assets of a company are recovered over the useful life of those assets. The depreciation rates require an estimate of the future life of the assets and the net salvage expected from the assets when they retire. Both of these factors are estimates of the future based on certain assumptions. Foremost in these assumptions is the expectation that the past will be a good indicator of the future. For most electric distribution companies, this is a good assumption as long as it is tempered with informed judgment. Informed judgment ensures that out of the ordinary events, such as the 2009 storm retirements, do not adversely affect the study results. Another key assumption is that utility assets tend to have common life expectancy patterns that can be identified. These patterns are usually defined by generalized life survivor curves like the Iowa curves. This study used these assumptions and standard industry methods and procedures to determine the most appropriate life, survivor curve and net salvage values for Kenergy.

A Proposed Depreciation Parameters

In the Study Procedures and Methods discussion the approach used by Welsh Group to determine appropriate life and net salvage values for Kenergy was discussed. Table 2 lists the recommended depreciation parameters. In most accounts the original survivor curve was either retained or a curve very similar selected. The life estimates showed some change both longer and shorter with only account 373 showing a significant change. Net salvage discussed in the salvage section had the most change with some changes being relatively large.

Table 2
Summary of Depreciation Parameters

	Account	Survivor Curve		Life		Net Salvage	
		Current	Proposed	Current	Proposed	Current	Proposed
362	Station Equipment	R1	R1	42	44	20	16
	Supervisory Control						
362.1	Equipment			20	20	0	0
362.2	Microwave Equipment			20	20	0	0
362.223	Microwave Towers			32	32	10	10
362.3	Fiber in Substations				25		0
362.4	Owenboro Fiber			25	25	0	0
364	Poles, Towers & Fixtures	R1	R1	32	32	-51	-51
365	Overhead Conds & Devices	R4	R3	36	36	-40	-44
366	Underground Conduit	S0	S0	45	45	0	0
367	Udgd Conds & Devices	S0	S0.5	39	40	-30	-31
368	Line Transformers	L0	L0.5	39	40	-33	-39
369	Services	R2	R2.5	30	33	-32	-32
370	Meters	O1	S0.5	43	38	-114	-127
370	Meters - AMI		S0.5		15		-12
371	Instal on Cons Premises	O1	R1	31	30	-66	-54
373	St Ltg & Signal Systems	R2	L5	27	25	-19	-15

B Proposed Depreciation Rates

Kenergy uses whole life depreciation rates. Whole life rates require an estimate of the service life and the expected net salvage. The service estimates are based on the SPR model as discussed in the Life Analysis section. The net salvage estimates are based on historical experience as discussed in the Net Salvage section. Table 3 is a summary of the depreciation rates. The column marked "Current Rates" lists the depreciation rates currently being used by Kenergy. The rates in the column marked "Calculated Rates" were developed using the proposed service lives and net salvage estimates in Table 2. The rates in the column marked "Proposed Rates" are the recommended rates and are the calculated rates except for account 368. In account 368 it was felt that the life and salvage estimate generated too high of a rate increase. This is primarily due to keeping the depreciation rate in the 2010 study at the 2006 study level. Had the 2010 rate been at its calculated rate of 3.4 percent a move to the 2015 calculated rate of 3.5 percent would not have

Table 3
Summary of Depreciation Rates

Account	Current Rates	Calculated Rate	Proposed Rates
362 Station Equipment Supervisory Control	1.9%	1.9%	1.9%
362.1 Equipment	5.0%	5.0%	5.0%
362.2 Microwave Equipment	5.0%	5.0%	5.0%
362.22 Microwave Towers	2.8%	2.8%	2.8%
362.3 Fiber in Substations		4.0%	4.0%
362.4 Owenboro Fiber	4.0%	4.0%	4.0%
364 Poles, Towers & Fixtures	4.7%	4.7%	4.7%
365 Ohead Conds & Devices	3.9%	4.0%	4.0%
366 Underground Conduit	2.2%	2.2%	2.2%
367 Underground Conds & Devices	3.1%	3.3%	3.3%
368 Line Transformers	2.9%	3.5%	3.3%
369 Services	3.8%	4.0%	4.0%
370 Meters	5.0%	6.0%	6.0%
370 Meters – AMI		7.5%	7.5%
371 Instal on Cons Premises	5.4%	5.1%	5.1%
373 St Ltg & Signal Systems	3.8%	4.6%	4.6%
Composite Rate	3.8%		3.9%

been an issue. Then as now there are good reasons to use a rate lower than the calculated in this account. A move to the calculated rate would put the actual reserve greater than the theoretical reserve and create higher than necessary reserve levels in the five year forecast if the proposed net salvage materializes. A lower rate fixes this issue. Also there has been a spike in negative net salvage in recent years which we believe will moderate making a higher accrual unnecessary.

It is worth noting that in this study there will be only one account with a depreciation rate below the calculated depreciation rate using appropriate life and net salvage estimates. This is an additional indication that the measured steps in the prior studies have been successful. The proposed depreciation rates will increase the composite depreciation rate from 3.8 percent to 3.9 percent.

C. Depreciation Expense Impact

The depreciation expense impact of the proposed depreciation rates is shown in Table 4. The annual depreciation expense would increase \$310,675 based on beginning of the year plant balances.

Table 4
Summary of Depreciation Expense Change

	Account	Jan 1, 2015 Investment	Current Rates	Proposed Rates	Change
362	Station Equipment	20,879,766	396,716	396,716	-
362.1	Supervisory Control Equipment	1,704,880	85,244	85,244	-
362.2	Microwave Equipment	481,561	24,078	24,078	-
362.223	Microwave Towers	1,411,547	39,523	39,523	-
362.3	Fiber in Substations	51,597	-	2,064	2,064
362.4	Owenboro Fiber	910,479	36,419	36,419	-
364	Poles, Towers & Fixtures	83,457,287	3,922,492	3,922,492	-
365	Ohead Conds & Devices	58,196,025	2,269,645	2,327,841	58,196
366	Underground Conduit	14,166	312	312	-
367	Underground Conds & Devices	17,495,586	542,363	577,354	34,991
368	Line Transformers	36,763,961	1,066,155	1,213,211	147,056
369	Services	28,753,336	1,092,551	1,150,053	57,503
370	Meters	1,670,541	83,527	100,232	16,705
370	Meters - AMI	-	-	-	-
371	Instal on Cons Premises	4,341,205	234,425	221,401	(13,024)
373	St Ltg & Signal Systems	897,999	34,124	41,308	7,184
	Total	257,027,936	9,827,574	10,138,249	310,675
	Composite Depreciation Rate		3.82%	9.94%	

D RUS Ranges

In Bulletin 183-1 RUS provides a range of depreciation rates for distribution plant. Most of the proposed depreciation rates are outside the recommended range as shown in Table 5. The composite depreciation rate for the proposed depreciation rates of 3.9 percent is above the composite depreciation rate calculated using the high end of the RUS ranges for each account. The primary reason the proposed rates are outside the RUS ranges is the negative net salvage. As a result, Kenergy will need to seek RUS approval of the new depreciation rates.

Table 5
Comparison with RUS Ranges

	<u>Accounts</u>	<u>Proposed Rates</u>	<u>RUS Rate Range</u>	<u>Range</u>
362	Station Equipment	1.9%	2.7 - 3.2%	Below
364	Poles, Towers & Fixtures	4.7%	3.0 - 4.0%	Above
365	Ohead Conds & Devices	4.0%	2.3 - 2.8%	Above
366	Underground Conduit	2.2%	1.8 - 2.3%	
367	Underground Conds & Devices	3.3%	2.4 - 2.9%	Above
368	Line Transformers	3.3%	2.6 - 3.1%	Above
369	Services	4.0%	3.1 - 3.6%	Above
370	Meters	6.0%	2.9 - 3.4%	Above
371	Instal on Cons Premises	5.1%	3.9 - 4.4%	Above
373	St Ltg & Signal Systems	4.6%	3.8 - 4.3%	Above
	Composite Depreciation Rate	3.9%	3.4%	

E Depreciation Reserve

When utilizing the whole life method for depreciation, it is necessary to determine the adequacy of the depreciation reserve for each account. The theoretical reserve was discussed in detail in the depreciation reserve section of this study. At the beginning of 2015 depreciation reserve of all distribution plant was 30.9 percent (reserve divided by investment) and the theoretical reserve was 28 percent based on the proposed life and net salvage estimates. However, when looking at the individual major accounts the reserve differences range between 6 percent and -12 percent. This variance is not surprising and reflects more the changes in negative net salvage estimates than the life estimates. We believe this study addresses these variances by minimizing depreciation rate changes in accounts with reserve surpluses and increasing depreciation rate changes in accounts with reserve deficiencies. In time the new rates should drive the accounts closer to their theoretical levels.

However, on a total distribution plant basis, a small reserve surplus is a much better place to be than a reserve deficiency. In addition, given the increases in negative net salvage in recent years that are above the net salvage estimates used to calculate the proposed depreciation rates,

the surplus may mitigate a large accrual increase in the next depreciation study if the upward trends don't moderate as we expect.

F Study Exhibits

The following exhibits are included in the study to support the study findings.

On a Total Company Basis:

- Analysis of Depreciation Rates
- Analysis of Expense Change
- Theoretical Reserve
- Five Year Forecast

For each distribution account:

- Summary of the SPR Analysis
- Chart of the Simulated Balances to the Book Balances
- Chart of the Survivor Curve
- Account Investment Summary
- Net Salvage Table
- Calculation of the Theoretical Reserve

Kenergy

2015 Depreciation Study

Tab 3

Analysis Summary

KENERGY
DEPRECIATION RATES & PARAMETERS

		Current				Proposed				
		Survivor	Net	Deprec	Survivor	Net	Calculated	Recommend		
		<u>Curve</u>	<u>Life</u>	<u>Salvage</u>	<u>Rates</u>	<u>Curve</u>	<u>Life</u>	<u>Salvage</u>	<u>Rates</u>	<u>Rate</u>
		a	b	c	d	e	f	g	h=(100-g)/f	i
362	Station Equipment	R1	42	20	1.9%	R1	44	16	1.9%	1.9%
362.1	Supervisory Control Equipment		20	0	5.0%		20	0	5.0%	5.0%
362.2	Microwave Equipment		20	0	5.0%		20	0	5.0%	5.0%
362.223	Microwave Towers		32	10	2.8%		32	10	2.8%	2.8%
362.3	Fiber in Substations						25	0	4.0%	4.0%
362.4	Owenboro Fiber		25	0	4.0%		25	0	4.0%	4.0%
	Total Station & Equipment									
364	Poles, Towers & Fixtures	R1	32	-51	4.7%	R1	32	-51	4.7%	4.7%
365	Ohead Conds & Devices	R4	36	-40	3.9%	R3	36	-44	4.0%	4.0%
366	Underground Conduit	S0	45	0	2.2%	S0	45	0	2.2%	2.2%
367	Underground Conds & Devices	S0	39	-30	3.1%	S0.5	40	-31	3.3%	3.3%
368	Line Transformers	L0	39	-33	2.9%	L0.5	40	-39	3.5%	3.3% *
369	Services	R2	30	-32	3.8%	R2.5	33	-32	4.0%	4.0%
370	Meters #	O1	43	-114	5.0%	S0.5	38	-127	6.0%	6.0%
370	Meters - AMI ##					S0.5	15	-12	7.5%	7.5%
371	Instal on Cons Premises	O1	31	-66	5.4%	R1	30	-54	5.1%	5.1%
373	St Ltg & Signal Systems	R2	27	-19	3.8%	L5	25	-15	4.6%	4.6%
	Composite Depreciation Rate				3.8%					3.9%

Total account less regualtory asset amounts

Life from PSC Order dated February 24, 2015 on Case NO 2014-00376

* Rate adjusted to balance accrual change and the theoretical reserve.

KENERGY
COMPARISON OF DEPRECIATION RATES AND EXPENSE

	Depreciation Rates		RUS Rate Range l	Jan 1 2015 Investment m	Depreciation Expense		
	Current j=d	Proposed k=i			Current n=j*m	Proposed o=k*m	Change p=o-n
362 Station Equipment	1.9%	1.9%	2.7 - 3.2%	20,879,766	396,716	396,716	-
362.1 Supervisory Control Equipment	5.0%	5.0%		1,704,880	85,244	85,244	-
362.2 Microwave Equipment	5.0%	5.0%		481,561	24,078	24,078	-
362.223 Microwave Towers	2.8%	2.8%		1,411,547	39,523	39,523	-
362.3 Fiber in Substations		4.0%		51,597		2,064	2,064
362.4 Owenboro Fiber	4.0%	4.0%		910,479	36,419	36,419	-
Total Station & Equipment				25,439,830	581,980	584,044	2,064
364 Poles, Towers & Fixtures	4.7%	4.7%	3.0 - 4.0%	83,457,287	3,922,492	3,922,492	-
365 Overhead Conds & Devices	3.9%	4.0%	2.3 - 2.8%	58,196,025	2,269,645	2,327,841	58,196
366 Underground Conduit	2.2%	2.2%	1.8 - 2.3%	14,166	312	312	-
367 Underground Conds & Devices	3.1%	3.3%	2.4 - 2.9%	17,495,586	542,363	577,354	34,991
368 Line Transformers	2.9%	3.3%	2.6 - 3.1%	36,763,961	1,066,155	1,213,211	147,056
369 Services	3.8%	4.0%	3.1 - 3.6%	28,751,336	1,092,551	1,150,053	57,503
370 Meters #	5.0%	6.0%	2.9 - 3.4%	1,670,541	83,527	100,232	16,705
370 Meters - AMI		7.5%					
371 Instal on Cons Premises	5.4%	5.1%	3.9 - 4.4%	4,341,205	234,425	221,401	(13,024)
373 St Ltg & Signal Systems	3.8%	4.6%	3.8 - 4.3%	897,999	34,124	41,308	7,184
Total				257,027,936	9,827,574	10,138,249	310,675
Composite Depreciation Rate					3.82%	3.94%	0.12%

Total account less regulatory asset amounts

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2015 Depreciation Study

Tab 4

Theoretical Reserve

KENERGY
THEORETICAL RESERVE

	Jan 1 2015 <u>Investment</u> q=m	Jan 1 2015 <u>Reserve</u> r	Reserve <u>Ratio</u> s=r/q	Theoretical Reserve		<u>Difference</u> v=s-u	
				\$ t=q*u	% u		
362	Station Equipment	20,879,766	5,372,137	25.7%	5,428,739	26%	0%
362.1	Supervisory Control Equipment	1,704,880	1,628,449	95.5%			
362.2	Microwave Equipment	481,561	445,028	92.4%			
362.223	Microwave Towers	1,411,547	1,146,983	81.3%			
362.3	Fiber in Substations	51,597	3,920	7.6%			
362.4	Owenboro Fiber	910,479	807,031	88.6%			
	Total Station & Equipment	25,439,830	9,403,548	37.0%	6,614,356	26%	11%
364	Poles, Towers & Fixtures	83,457,287	25,875,065	31.0%	21,698,895	26%	5%
365	Overhead Conds & Devices	58,196,025	17,721,929	30.5%	19,786,649	34%	-4%
366	Underground Conduit	14,166	12,566	88.7%	10,058	71%	18%
367	Underground Conds & Devices	17,495,586	4,980,610	28.5%	3,849,029	22%	6%
368	Line Transformers	36,763,961	9,470,599	25.8%	10,293,909	28%	-2%
369	Services	28,751,336	10,252,247	35.7%	8,050,374	28%	8%
370	Meters #	1,670,541	409,205	24.5%	601,395	36%	-12%
370	Meters - AMI	-	-				
371	Instal on Cons Premises	4,341,205	1,014,909	23.4%	1,085,301	25%	-2%
373	St Ltg & Signal Systems	897,999	313,229	34.9%	341,240	38%	-3%
	Composite Depreciation Rate	257,027,936	79,453,907	30.9%	72,331,205	28%	

Total account less regulatory asset amounts

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2015 Depreciation Study

Tab 5

Five Year Forecast

KENERGY

FIVE YEAR FORECAST INVESTMENT

Total Transmission Plant		2014 End of Year	2015			2016			2017		
		Investment	Additions	Retirements	End of Year	Additions	Retirements	End of Year	Additions	Retirements	End of Year
362	Station & Equipment	20,879,766	501,291	375,836	21,005,221	505,528	378,094	21,132,655	514,169	380,388	21,266,436
362.100	Supervisory Control Equipment	1,704,880	62,735	51,146	1,716,469	63,266	51,494	1,728,240	64,347	51,847	1,740,740
362.200	Microwave System-Equipment	481,561	77,511	9,631	549,441	78,166	10,989	616,618	79,502	12,332	683,787
362.223	Microwave System-Towers	1,411,547	21,173	28,231	1,404,489	21,067	28,090	1,397,467	20,962	27,949	1,390,479
362.30	Fiber in Substations	51,597	774	1,032	51,339	770	1,027	51,082	766	1,022	50,827
362.40	Owensboro Fiber	910,479	9,105	18,210	901,374	9,014	18,027	892,360	22,000	17,847	896,513
	Total Station	25,439,830	672,589	484,086	25,628,333	672,810	487,721	25,818,423	701,746	491,386	26,028,783
364	Poles, Towers & Fixtures	83,457,287	3,047,776	667,658	85,837,404	3,073,536	686,699	88,224,241	3,126,072	705,794	90,644,519
365	Ohead Conds & Devices	58,196,025	2,287,878	581,960	59,901,943	2,307,216	599,019	61,610,139	2,346,653	616,101	63,340,691
366	Underground Conduit	14,666	-	-	14,666	-	-	14,666	-	-	14,666
367	Underground Conds & Devices	17,495,586	721,453	52,487	18,164,552	727,551	54,494	18,837,610	739,987	56,513	19,521,084
368	Line Transformers	36,763,961	1,626,601	367,640	38,022,922	1,640,349	380,229	39,283,041	1,668,387	392,830	40,558,598
369	Services	28,751,336	1,071,515	86,254	29,736,597	1,080,571	89,210	30,727,959	1,099,042	92,184	31,734,816
370	Meters *	6,083,570	54,379	1,824,773	4,313,175	54,838	2,846,939	1,521,074	55,776	15,211	1,561,639
370	Meters - AMI	-	4,000,000	-	4,000,000	6,000,000	40,000	9,960,000	221,327	99,600	10,081,727
371	Instal on Cons Premises	4,341,205	241,161	78,142	4,504,224	243,199	81,076	4,666,347	247,356	83,994	4,829,708
373	St Ltg & Signal Systems	897,999	26,206	7,184	917,021	26,428	7,336	936,113	26,879	7,489	955,503
	Total Distribution	261,441,465	13,749,557	4,150,184	271,040,838	15,831,497	5,272,724	281,599,612	10,233,225	2,561,102	289,271,735
				1.6%			1.9%			0.9%	

FIVE YEAR FORECAST RESERVE

Total Transmission Plant		2014 End of Year	2015		2016		2017				
		Reserve	Accruals	Net Salvage	End of Year	Accruals	Net Salvage	End of Year	Accruals	Net Salvage	End of Year
362	Station & Equipment	5,372,136	397,907	60,134	5,454,341	400,310	60,495	5,537,052	402,791	60,862	5,620,318
362.100	Supervisory Control Equipment	1,628,449	85,534	-	1,662,836	86,118	-	1,697,460	86,725	-	1,732,337
362.200	Microwave System-Equipment	445,027	25,775	-	461,171	29,151	-	479,333	32,510	-	499,511
362.223	Microwave System-Towers	1,146,983	39,425	2,823	1,161,000	39,227	2,809	1,174,946	39,031	2,795	1,188,823
362.30	Fiber in Substations	3,920	-	-	2,888	2,048	-	3,910	2,038	-	4,926
362.40	Owensboro Fiber	807,031	36,237	-	825,058	35,875	-	842,906	35,777	-	860,836
	Total Station	9,403,546	584,878	62,957	9,567,295	592,730	63,304	9,735,607	598,873	63,657	9,906,752
364	Poles, Towers & Fixtures	25,875,065	3,978,425	(534,127)	28,651,705	4,090,449	(549,359)	31,506,095	4,203,416	(564,635)	34,439,082
365	Ohead Conds & Devices	17,721,929	2,302,910	(256,063)	19,186,817	2,430,242	(263,569)	20,754,470	2,499,017	(271,085)	22,366,301
366	Underground Conduit	12,565	323	-	12,888	323	-	13,210	323	-	13,533
367	Underground Conds & Devices	4,980,610	552,732	(16,271)	5,464,584	610,536	(16,893)	6,003,733	632,918	(17,519)	6,562,620
368	Line Transformers	9,470,599	1,084,410	(165,438)	10,021,931	1,275,548	(171,103)	10,746,147	1,317,387	(176,774)	11,493,930
369	Services	10,252,247	1,111,271	(69,003)	11,208,261	1,209,291	(71,368)	12,256,974	1,249,255	(73,747)	13,340,299
370	Meters *	1,514,524	4,144,636	(232,142)	3,602,245	175,027	(348,212)	582,121	92,481	(21,143)	638,248
370	Meters - AMI	-	-	-	-	523,500	(348,212)	135,288	751,565	(11,952)	775,300
371	Instal on Cons Premises	1,014,909	238,827	(51,574)	1,124,020	233,850	(53,510)	1,223,284	242,149	(55,436)	1,326,003
373	St Ltg & Signal Systems	313,229	34,485	(1,078)	339,453	42,622	(1,100)	373,638	43,507	(1,123)	408,533
	Total Distribution	80,559,223	14,032,896	(1,262,737)	89,179,199	11,184,117	(1,760,023)	93,330,568	11,630,892	(1,129,757)	101,270,601
	Composition Rate	30.8%	5.27%		32.9%	4.05%		33.1%	4.07%		35.0%

KENERGY

FIVE YEAR FORECAST INVESTMENT

Total Transmission Plant	2018			2019			2020		
	Additions	Retirements	End of Year	Additions	Retirements	End of Year	Additions	Retirements	End of Year
362 Station & Equipment	594,966	382,796	21,478,606	553,474	386,613	21,645,465	686,702	389,618	21,942,549
362.100 Supervisory Control Equipm	74,459	52,222	1,762,977	69,266	52,889	1,779,353	85,939	53,381	1,811,912
362.200 Microwave System-Equipme	91,995	13,676	762,107	85,579	15,242	832,444	106,180	16,649	921,975
362.223 Microwave System-Towers	20,857	27,810	1,383,527	20,753	27,671	1,376,609	20,649	27,532	1,369,726
362.30 Fiber in Substations	762	1,017	50,573	759	1,011	50,320	755	1,006	50,068
362.40 Owensboro Fiber	25,000	17,930	903,583	25,000	18,072	910,511	25,000	18,210	917,301
Total Station	808,039	495,450	26,341,372	754,830	501,500	26,594,703	925,225	506,397	27,013,531
364 Poles, Towers & Fixtures	3,617,307	725,156	93,536,669	3,365,039	748,293	96,153,415	4,175,049	769,227	99,559,237
365 Ohead Conds & Devices	2,715,409	633,407	65,422,693	2,526,039	654,227	67,294,505	3,134,091	672,945	69,755,651
366 Underground Conduit	-	-	14,666	-	-	14,666	-	-	14,666
367 Underground Conds & Devi	856,269	58,563	20,318,790	796,554	60,956	21,054,387	988,295	63,163	21,979,519
368 Line Transformers	1,930,560	405,586	42,083,572	1,795,924	420,836	43,458,661	2,228,227	434,587	45,252,302
369 Services	1,271,746	95,204	32,911,358	1,183,056	98,734	33,995,680	1,467,834	101,987	35,361,527
370 Meters *	64,540	15,616	1,610,563	60,039	16,106	1,654,497	74,492	16,545	1,712,443
370 Meters - AMI	256,107	100,817	10,237,017	238,247	102,370	10,372,894	295,596	103,729	10,564,760
371 Instal on Cons Premises	286,226	86,935	5,028,999	266,265	90,522	5,204,742	330,358	93,685	5,441,415
373 St Ltg & Signal Systems	31,103	7,644	978,962	28,934	7,832	1,000,065	35,899	8,001	1,027,963
Total Distribution	11,837,307	2,624,379	298,484,662	11,014,927	2,701,376	306,798,214	13,655,065	2,770,266	317,683,013
		0.9%			0.9%			0.9%	

FIVE YEAR FORECAST RESERVE

Total Transmission Plant	2018			2019			2020		
	Accruals	Net Salvage	End of Year	Accruals	Net Salvage	End of Year	Accruals	Net Salvage	End of Year
362 Station & Equipment	406,078	61,247	5,704,847	409,679	61,858	5,789,769	414,086	62,339	5,876,576
362.100 Supervisory Control Equipm	87,593	-	1,767,708	(133,420)	-	1,581,399	85,939	-	1,613,958
362.200 Microwave System-Equipme	36,147	-	521,983	39,864	-	546,604	43,860	-	573,816
362.223 Microwave System-Towers	38,836	2,781	1,202,631	38,642	2,767	1,216,369	38,449	2,753	1,230,039
362.30 Fiber in Substations	2,028	-	5,938	2,018	-	6,944	2,008	-	7,945
362.40 Owensboro Fiber	36,002	-	878,908	36,282	-	897,118	36,556	-	915,464
Total Station	606,684	64,028	10,082,014	593,064	64,625	10,038,204	620,898	65,092	10,217,798
364 Poles, Towers & Fixtures	4,328,258	(580,125)	37,462,059	4,457,717	(598,635)	40,572,848	4,599,247	(615,382)	43,787,486
365 Ohead Conds & Devices	2,575,268	(278,699)	24,029,463	2,654,344	(287,860)	25,741,720	2,741,003	(296,096)	27,513,682
366 Underground Conduit	323	-	13,856	323	-	14,178	323	-	14,501
367 Underground Conds & Devi	657,358	(18,155)	7,143,260	682,657	(18,896)	7,746,065	710,059	(19,581)	8,373,380
368 Line Transformers	1,363,596	(182,514)	12,269,426	1,411,447	(189,376)	13,070,662	1,463,731	(195,564)	13,904,242
369 Services	1,292,923	(76,164)	14,461,854	1,338,141	(78,987)	15,622,273	1,387,144	(81,590)	16,825,841
370 Meters *	95,166	(21,707)	696,091	97,952	(22,387)	755,551	101,008	(22,998)	817,016
370 Meters - AMI	761,953	(12,098)	1,424,338	772,872	(12,284)	2,082,555	785,162	(12,447)	2,751,541
371 Instal on Cons Premises	251,397	(57,377)	1,433,088	260,960	(59,745)	1,543,782	271,477	(61,832)	1,659,741
373 St Ltg & Signal Systems	44,493	(1,147)	444,235	45,518	(1,175)	480,746	46,645	(1,200)	518,190
Total Distribution	11,977,418	(1,163,956)	109,459,684	12,114,995	(1,204,719)	117,668,584	12,726,698	(1,241,597)	126,383,419
Composition Rate	4.08%		36.7%	4.00%		38.4%	4.08%		39.8%

Kenergy

2015 Depreciation Study

Tab 6

Depreciation Reserve Summary

KENERGY ACCOUNT DEPRECIATION RESERVE

Account 362

	<u>Balance Beg of Year</u>	<u>Depreciation Expense</u>	<u>Retirements</u>	<u>Reserve Adjustments</u>	<u>Gross Salvage</u>	<u>Cost of Removal</u>	<u>Balance End of Year</u>
2002	9,924,748	726,696	176,705		86,394	28,297	10,532,837
2003	10,532,837	832,825	336,166		58,752	12,122	11,076,125
2004	11,076,125	876,703	279,778		74,803	25,418	11,722,435
2005	11,722,435	703,854	464,440		55,387	14,705	12,002,531
2006	12,002,531	791,429	143,650		41,858	9,892	12,682,277
2007	12,682,277	751,907	108,269	(6,223,014) *	(106,115)	7,332	6,989,454
2008	6,989,454	758,260	162,121		69,514	16,316	7,638,791
2009	7,638,791	760,878	160,265		41,710	11,210	8,269,903
2010	8,269,903	833,832	1,706,581		65,665	22,712	7,440,107
2011	7,440,107	2,454,207	270,115		43,529	(24,667)	9,692,395
2012	9,692,395	83,036	1,103,617		8,705	(45,003)	8,725,522
2013	8,725,522	518,920	434,349		376,024	13,280	9,172,837
2014	9,172,837	551,489	426,925		133,764	27,618	9,403,547

* Reserve Adjustment from the 2006 Depreciation Study

**KENERGY
ACCOUNT DEPRECIATION RESERVE**

Account 364

	<u>Balance Beg of Year</u>	<u>Depreciation Expense</u>	<u>Retirements</u>	<u>Reserve Adjustments</u>	<u>Gross Salvage</u>	<u>Cost of Removal</u>	<u>Balance End of Year</u>
2002	5,049,104	1,440,506	518,002		58,565	567,357	5,462,815
2003	5,462,815	1,491,828	466,149	33,571	67,744	533,471	6,056,337
2004	6,056,337	1,593,553	375,698		49,830	405,802	6,918,220
2005	6,918,220	1,636,522	500,536		71,560	358,756	7,767,009
2006	7,767,009	1,770,758	602,436	(16,097)	84,455	638,450	8,365,239
2007	8,365,239	2,534,822	423,159		120,053	499,465	10,097,490
2008	10,097,490	2,647,948	482,124		34,454	482,762	11,815,006
2009	11,815,006	2,775,887	1,128,831		18,669	341,510	13,139,220
2010	13,139,220	2,904,279	523,551		28,891	445,874	15,102,965
2011	15,102,965	3,151,777	337,845		37,084	380,065	17,573,916
2012	17,573,916	3,515,329	510,662		91,600	583,299	20,086,884
2013	20,086,884	3,706,263	414,731		50,131	521,281	22,907,266
2014	22,907,266	3,846,037	415,695		47,035	509,578	25,875,065

**KENERGY
ACCOUNT DEPRECIATION RESERVE**

Account 365

	<u>Balance Beg of Year</u>	<u>Depreciation Expense</u>	<u>Retirements</u>	<u>Reserve Adjustments</u>	<u>Gross Salvage</u>	<u>Cost of Removal</u>	<u>Balance End of Year</u>
2002	3,954,549	1,140,022	334,663		32,041	329,477	4,462,472
2003	4,462,472	1,203,022	286,773	13,691	51,210	295,621	5,148,001
2004	5,148,001	1,289,456	247,719		52,387	262,545	5,979,580
2005	5,979,580	1,319,928	278,876		47,636	187,120	6,881,148
2006	6,881,148	1,377,280	298,501	(7,596)	79,003	294,178	7,737,156
2007	7,737,156	1,566,887	365,743		96,755	316,632	8,718,422
2008	8,718,422	1,608,398	245,143		23,414	198,135	9,906,957
2009	9,906,957	1,639,516	511,424		62,767	160,805	10,937,011
2010	10,937,011	1,630,291	353,043		35,721	245,111	12,004,869
2011	12,004,869	1,800,834	417,912		55,815	225,589	13,218,017
2012	13,218,017	2,632,202	873,046		78,408	441,155	14,614,426
2013	14,614,426	2,159,765	599,648		71,607	301,066	15,945,084
2014	15,945,084	2,239,159	296,190		72,737	238,862	17,721,928

KENERGY ACCOUNT DEPRECIATION RESERVE

Account 366

	<u>Balance Beg of Year</u>	<u>Depreciation Expense</u>	<u>Retirements</u>	<u>Reserve Adjustments</u>	<u>Gross Salvage</u>	<u>Cost of Removal</u>	<u>Balance End of Year</u>
2002	1,585	439	-		-	-	2,025
2003	2,025	439	-		-	-	2,464
2004	2,464	439	-		-	-	2,903
2005	2,903	439	-		-	-	3,342
2006	3,342	439	-		-	-	3,781
2007	3,781	312	-	6,291 *	-	-	10,384
2008	10,384	312	-		-	-	10,696
2009	10,696	312	-		-	-	11,007
2010	11,007	312					11,319
2011	11,319	312					11,631
2012	11,631	312		(1)			11,942
2013	11,942	312					12,254
2014	12,254	312					12,566

* Reserve Adjustment from the 2006 Depreciation Study

**KENERGY
ACCOUNT DEPRECIATION RESERVE**

Account 367

	<u>Balance Beg of Year</u>	<u>Depreciation Expense</u>	<u>Retirements</u>	<u>Reserve Adjustments</u>	<u>Gross Salvage</u>	<u>Cost of Removal</u>	<u>Balance End of Year</u>
2002	784,063	226,013	7,603		(1,574)	5,036	995,863
2003	995,863	236,275	16,260	8,456	(3,368)	6,060	1,214,905
2004	1,214,905	262,394	32,904		(2,033)	6,446	1,435,917
2005	1,435,917	276,468	33,541		(3,177)	650	1,675,017
2006	1,675,017	315,635	52,113	(4,681)	349	29,084	1,905,123
2007	1,905,123	344,879	92,495	189,915 *	8,500	49,338	2,306,584
2008	2,306,584	374,148	46,633		4,495	10,976	2,627,618
2009	2,627,618	394,857	34,370		1,870	17,153	2,972,822
2010	2,972,822	401,719	78,926		167	30,569	3,265,213
2011	3,265,213	445,144	30,525		272	19,087	3,661,017
2012	3,661,017	471,008	61,153		3,710	16,865	4,057,717
2013	4,057,717	491,652	29,502		214	14,895	4,505,186
2014	4,505,186	523,632	31,725		30	16,513	4,980,610

* Reserve Adjustment from the 2006 Depreciation Study

**KENERGY
ACCOUNT DEPRECIATION RESERVE**

Account 368

	<u>Balance Beg of Year</u>	<u>Depreciation Expense</u>	<u>Retirements</u>	<u>Reserve Adjustments</u>	<u>Gross Salvage</u>	<u>Cost of Removal</u>	<u>Balance End of Year</u>
2002	2,624,438	736,513	394,443		17,224	228,245	2,755,486
2003	2,755,486	754,519	218,669	1,779	13,660	136,093	3,170,683
2004	3,170,683	774,006	252,757		(4,122)	157,064	3,530,746
2005	3,530,746	797,995	214,478		6,363	115,691	4,004,935
2006	4,004,935	826,517	349,539	(987)	3,416	201,623	4,282,719
2007	4,282,719	800,801	213,569	2,830,470 *	10,053	135,384	7,575,089
2008	7,575,089	832,603	284,485		156,967	219,363	8,060,812
2009	8,060,812	863,671	796,199		26,346	289,879	7,864,751
2010	7,864,751	811,287	330,430		18,721	262,597	8,101,732
2011	8,101,732	4,971	331,762		46,219	259,343	7,561,817
2012	7,561,817	1,234,570	330,963		56,952	282,153	8,240,223
2013	8,240,223	991,097	245,547		39,328	261,699	8,763,402
2014	8,763,402	1,040,538	176,207		34,529	191,663	9,470,599

* Reserve Adjustment from the 2006 Depreciation Study

**KENERGY
ACCOUNT DEPRECIATION RESERVE**

Account 369

	<u>Balance Beg of Year</u>	<u>Depreciation Expense</u>	<u>Retirements</u>	<u>Reserve Adjustments</u>	<u>Gross Salvage</u>	<u>Cost of Removal</u>	<u>Balance End of Year</u>
2002	1,298,517	376,013	78,305		13,746	102,198	1,507,773
2003	1,507,773	398,330	63,940	14,486	14,844	94,743	1,776,750
2004	1,776,750	445,490	1,042,818		12,735	94,882	1,097,275
2005	1,097,275	438,771	(51,920)		12,035	47,435	1,552,566
2006	1,552,566	515,121	(94,129)	(8,037)	22,595	144,379	2,031,995
2007	2,031,995	707,838	(73,291)	2,858,024 *	27,861	139,407	5,559,602
2008	5,559,602	773,434	(52,155)		15,915	101,074	6,300,033
2009	6,300,033	819,892	34,095		2,567	90,779	6,997,618
2010	6,997,618	873,939	53,022		3,685	88,483	7,733,737
2011	7,733,737	17,926	54,575		10,591	81,633	7,626,046
2012	7,626,046	693,214	(265,031)		10,994	92,434	8,502,851
2013	8,502,851	1,016,582	62,717		3,882	117,689	9,342,909
2014	9,342,909	1,064,352	54,889		2,352	102,477	10,252,247

* Reserve Adjustment from the 2006 Depreciation Study

**KENERGY
ACCOUNT DEPRECIATION RESERVE**

Account 370

	<u>Balance Beg of Year</u>	<u>Depreciation Expense</u>	<u>Retirements</u>	<u>Reserve Adjustments</u>	<u>Gross Salvage</u>	<u>Cost of Removal</u>	<u>Balance End of Year</u>
2002	453,241	127,207	54,768		918	56,649	469,948
2003	469,948	131,518	44,650	21	2,272	47,634	511,474
2004	511,474	137,246	32,299		(59)	37,708	578,654
2005	578,654	143,106	55,978		10	68,230	597,561
2006	597,561	148,362	41,588	(11)	15	50,329	654,010
2007	654,010	163,127	44,304	193,121 *	42	55,445	910,551
2008	910,551	174,244	33,654		395	54,882	996,655
2009	996,655	177,794	60,151		7	104,061	1,010,244
2010	1,010,244	180,735	51,176		6	95,206	1,044,603
2011	1,044,603	215,729	58,710		14	109,307	1,092,329
2012	1,092,329	285,731	49,459		41	95,398	1,233,244
2013	1,233,244	300,224	37,429		27	56,949	1,439,117
2014	1,439,117	306,665	74,562		71	156,767	1,514,524

* Reserve Adjustment from the 2006 Depreciation Study

KENERGY ACCOUNT DEPRECIATION RESERVE

Account 371

	<u>Balance Beg of Year</u>	<u>Depreciation Expense</u>	<u>Retirements</u>	<u>Reserve Adjustments</u>	<u>Gross Salvage</u>	<u>Cost of Removal</u>	<u>Balance End of Year</u>
2002	267,819	76,386	32,235		3,665	31,555	284,081
2003	284,081	78,289	26,220	1,484	2,487	31,362	308,759
2004	308,759	81,692	30,123		2,615	31,193	331,750
2005	331,750	82,947	35,376		4,481	27,100	356,702
2006	356,702	88,875	42,577	(824)	1,597	44,075	359,698
2007	359,698	131,950	31,761	90,670 *	4,878	38,569	516,867
2008	516,867	137,260	36,343		2,173	28,892	591,065
2009	591,065	141,757	36,369		1,475	25,696	672,232
2010	672,232	147,304	40,737		653	29,592	749,860
2011	749,860	165,774	54,355		583	31,377	830,485
2012	830,485	199,514	87,808		2,134	37,782	906,543
2013	906,543	210,168	79,488		(329)	39,595	997,299
2014	997,299	223,715	130,237		6,170	82,038	1,014,909

* Reserve Adjustment from the 2006 Depreciation Study

KENERGY ACCOUNT DEPRECIATION RESERVE

Account 373

	<u>Balance Beg of Year</u>	<u>Depreciation Expense</u>	<u>Retirements</u>	<u>Reserve Adjustments</u>	<u>Gross Salvage</u>	<u>Cost of Removal</u>	<u>Balance End of Year</u>
2002	39,272	11,605	2,901		118	968	47,125
2003	47,125	12,831	2,741	483	(862)	939	55,898
2004	55,898	15,088	8,620		1,121	4,528	58,959
2005	58,959	15,647	7,074		46	924	66,654
2006	66,654	18,157	4,430	(269)	271	2,547	77,837
2007	77,837	24,963	6,502	54,543 *	(5,801)	1,851	143,187
2008	143,187	27,430	4,172		2,252	647	168,050
2009	168,050	29,613	1,191		386	938	195,920
2010	195,920	30,016	3,945		2,982	823	224,150
2011	224,150	30,903	6,593		1,633	1,229	248,864
2012	248,864	31,701	9,528		(432)	1,804	268,801
2013	268,801	32,959	9,098		98	2,751	290,009
2014	290,009	33,680	7,186		(1)	3,273	313,229

* Reserve Adjustment from the 2006 Depreciation Study

Kenergy

2015 Depreciation Study

Tab 7

SPR Analysis

SIMULATED PLANT RECORD ANALYSIS

WELSH GROUP
Jun-26-15COMPANY 100 KENERGY
ACCOUNT 362 STATION AND EQUIPMENT

ACCOUNT CONTROL INFORMATION

EARLIEST ADDITION	= 1939	LATEST ADDITION	= 2014
EARLIEST BALANCE	= 1941	LATEST BALANCE	= 2014
EARLIEST RETIREMENT	= 1941	LATEST RETIREMENT	= 2014

PLANT ADDITIONS

YEAR	ADD	YEAR	ADD	YEAR	ADD	YEAR	ADD
1939	3,328	1958	60,412	1977	304,577	1996	1,667,996
1940	4,924	1959	38,087	1978	808,818	1997	47,569
1941	246	1960	37,439	1979	644,689	1998	1,492,598
1942	188	1961	129,630	1980	102,537	1999	680,036
1943	0	1962	63,290	1981	614,965	2000	1,920,326
1944	8,717	1963	240,279	1982	1,163,386	2001	3,392,238
1945	0	1964	539	1983	546,388	2002	3,030,882
1946	5,116	1965	25,918	1984	472,615	2003	970,936
1947	959	1966	112,620	1985	337,823	2004	1,486,176
1948	9,864	1967	107,905	1986	1,961,250	2005	460,961
1949	58,703	1968	149,050	1987	207,487	2006	946,169
1950	32,617	1969	121,544	1988	94,240	2007	136,572
1951	0	1970	183,521	1989	1,395,595	2008	234,857
1952	207,531	1971	64,915	1990	107,049	2009	104,029
1953	79,183	1972	161,305	1991	363,811	2010	883,869
1954	82,813	1973	130,987	1992	193,671	2011	484,485
1955	73,628	1974	160,587	1993	84,071	2012	1,022,910
1956	45,939	1975	301,781	1994	111,078	2013	659,719
1957	275,632	1976	335,729	1995	23,617	2014	1,007,343

TOTAL ADDITIONS = 33,482,264

PLANT RETIREMENTS

YEAR	RET	YEAR	RET	YEAR	RET	YEAR	RET
1940	0	1959	0	1978	158,367	1997	43,777
1941	76	1960	0	1979	2,120	1998	357,006
1942	0	1961	15,108	1980	0	1999	43,268
1943	0	1962	1,004	1981	52,060	2000	0
1944	0	1963	83,778	1982	45,542	2001	41,883
1945	0	1964	0	1983	27,842	2002	176,705
1946	1,582	1965	43,942	1984	66,348	2003	336,146
1947	0	1966	84,602	1985	146,121	2004	279,778
1948	2,836	1967	22,846	1986	1,869	2005	464,440
1949	1,775	1968	83,946	1987	82,455	2006	143,650
1950	7,517	1969	4,514	1988	8,102	2007	108,269
1951	7,817	1970	57,893	1989	74,315	2008	162,121
1952	12,046	1971	19,747	1990	27,926	2009	125,525
1953	13,022	1972	45,890	1991	2,945	2010	193,355
1954	0	1973	2,489	1992	144,702	2011	270,115
1955	10,524	1974	0	1993	52,261	2012	289,222

1956	0	1975	149,877	1994	47,068	2013	434,349
1957	0	1976	35,826	1995	14,818	2014	426,925
1958	12,090	1977	70,646	1996	305,971		

TOTAL RETIREMENTS = 5,948,759

PLANT BALANCES

YEAR	BAL	YEAR	BAL	YEAR	BAL	YEAR	BAL
1940	8,252	1959	918,602	1978	3,478,561	1997	12,472,156
1941	8,422	1960	956,041	1979	4,121,130	1998	13,607,748
1942	8,610	1961	1,070,563	1980	4,223,667	1999	14,244,516
1943	8,610	1962	1,132,849	1981	4,786,572	2000	16,164,842
1944	17,327	1963	1,289,350	1982	5,904,416	2001	19,515,197
1945	17,327	1964	1,289,889	1983	6,422,962	2002	22,369,374
1946	20,861	1965	1,271,865	1984	6,829,229	2003	23,004,164
1947	21,820	1966	1,299,883	1985	7,020,931	2004	24,210,562
1948	28,848	1967	1,384,942	1986	8,980,312	2005	24,207,083
1949	85,776	1968	1,450,046	1987	9,105,344	2006	25,009,602
1950	110,876	1969	1,567,076	1988	9,191,482	2007	25,037,905
1951	103,059	1970	1,692,704	1989	10,512,762	2008	25,110,641
1952	298,544	1971	1,737,872	1990	10,591,885	2009	25,089,145
1953	364,705	1972	1,853,287	1991	10,952,751	2010	25,779,659
1954	447,518	1973	1,981,785	1992	11,001,720	2011	25,994,029
1955	510,622	1974	2,142,372	1993	11,033,530	2012	26,727,717
1956	556,561	1975	2,294,276	1994	11,097,540	2013	26,953,087
1957	832,193	1976	2,594,179	1995	11,106,339	2014	27,533,505
1958	880,515	1977	2,828,110	1996	12,468,364		

ANALYSIS BAND = 1994 THRU 2014

DISP	MEAN	SSD	IV	REI
R1	44.3 YRS.	0.9503E+12	10	94.84

SIMULATED BALANCES

YEAR	BALANCES	YEAR	BALANCES	YEAR	BALANCES	YEAR	BALANCES
2014	27484841.	2008	25126702.	2002	22360096.	1996	12748513.
2013	26805949.	2007	25159679.	2001	19530077.	1995	11202742.
2012	26463057.	2006	25283742.	2000	16315522.	1994	11293758.
2011	25745449.	2005	24589026.	1999	14553561.		
2010	25555429.	2004	24369531.	1998	14020832.		
2009	24955711.	2003	23113460.	1997	12665930.		

SIMULATED PLANT RECORD ANALYSIS

WELSH GROUP
Jun-26-15COMPANY 100 KENERGY
ACCOUNT 364 POLES, TOWERS AND FIXTURES

ACCOUNT CONTROL INFORMATION

EARLIEST ADDITION	= 1939	LATEST ADDITION	= 2014
EARLIEST BALANCE	= 1940	LATEST BALANCE	= 2014
EARLIEST RETIREMENT	= 1940	LATEST RETIREMENT	= 2014

PLANT ADDITIONS

YEAR	ADD	YEAR	ADD	YEAR	ADD	YEAR	ADD
1939	296,948	1958	315,534	1977	800,935	1996	2,160,340
1940	106,119	1959	216,988	1978	1,166,085	1997	2,480,591
1941	60,204	1960	237,850	1979	1,370,818	1998	2,823,887
1942	2,198	1961	229,969	1980	1,987,901	1999	3,798,297
1943	2,589	1962	171,336	1981	2,041,761	2000	4,098,084
1944	50,949	1963	317,420	1982	1,151,497	2001	3,373,974
1945	52,209	1964	196,459	1983	1,357,986	2002	3,196,079
1946	40,456	1965	239,846	1984	1,410,603	2003	3,096,498
1947	38,867	1966	269,937	1985	1,534,451	2004	2,689,745
1948	71,060	1967	436,830	1986	1,558,102	2005	3,451,887
1949	1,007,036	1968	373,134	1987	1,517,818	2006	3,861,410
1950	517,589	1969	426,294	1988	1,560,450	2007	3,332,114
1951	100,469	1970	406,025	1989	1,593,450	2008	3,132,748
1952	369,252	1971	484,326	1990	1,782,792	2009	4,730,906
1953	228,959	1972	431,135	1991	1,971,744	2010	3,424,342
1954	195,657	1973	450,291	1992	2,143,342	2011	2,829,072
1955	252,487	1974	536,148	1993	2,037,784	2012	4,615,259
1956	211,899	1975	694,673	1994	1,953,267	2013	3,351,473
1957	236,709	1976	437,128	1995	2,042,770	2014	3,328,389

TOTAL ADDITIONS = 105,471,630

PLANT RETIREMENTS

YEAR	RET	YEAR	RET	YEAR	RET	YEAR	RET
1939	0	1958	97,742	1977	122,879	1996	481,795
1940	1,048	1959	73,715	1978	193,606	1997	595,702
1941	203,942	1960	76,261	1979	235,309	1998	693,503
1942	0	1961	45,287	1980	511,021	1999	779,629
1943	25,695	1962	56,465	1981	587,083	2000	709,103
1944	10,634	1963	74,753	1982	339,188	2001	571,020
1945	0	1964	55,171	1983	321,420	2002	518,002
1946	2,989	1965	85,257	1984	355,069	2003	466,149
1947	686	1966	90,637	1985	422,698	2004	375,698
1948	6,287	1967	120,851	1986	529,507	2005	500,536
1949	26,122	1968	130,495	1987	570,529	2006	602,436
1950	25,213	1969	103,710	1988	467,928	2007	423,159
1951	11,901	1970	98,503	1989	494,671	2008	482,124
1952	31,699	1971	136,328	1990	601,432	2009	514,460
1953	24,962	1972	104,090	1991	689,237	2010	322,010
1954	47,681	1973	101,535	1992	804,147	2011	337,845

1955	82,788	1974	107,254	1993	710,876	2012	510,662
1956	62,768	1975	94,131	1994	572,874	2013	414,732
1957	59,062	1976	125,554	1995	555,022	2014	415,695

TOTAL RETIREMENTS = 21,199,972

PLANT BALANCES

YEAR	BAL	YEAR	BAL	YEAR	BAL	YEAR	BAL
1939	296,948	1958	3,435,971	1977	8,989,819	1996	31,889,368
1940	402,019	1959	3,579,244	1978	9,962,298	1997	33,774,257
1941	258,281	1960	3,740,833	1979	11,097,807	1998	35,904,641
1942	260,479	1961	3,925,515	1980	12,574,687	1999	38,923,309
1943	237,373	1962	4,040,386	1981	14,029,365	2000	42,312,290
1944	277,688	1963	4,283,053	1982	14,841,674	2001	45,115,244
1945	329,897	1964	4,424,341	1983	15,878,240	2002	47,793,321
1946	367,364	1965	4,578,930	1984	16,933,774	2003	50,423,670
1947	405,545	1966	4,758,230	1985	18,045,527	2004	52,737,717
1948	470,318	1967	5,074,209	1986	19,074,122	2005	55,689,068
1949	1,451,232	1968	5,316,848	1987	20,021,411	2006	58,948,042
1950	1,943,608	1969	5,639,432	1988	21,113,933	2007	61,856,997
1951	2,032,176	1970	5,946,954	1989	22,212,712	2008	64,507,621
1952	2,369,729	1971	6,294,952	1990	23,394,072	2009	68,924,067
1953	2,573,726	1972	6,621,997	1991	24,676,579	2010	71,826,399
1954	2,721,702	1973	6,970,753	1992	26,015,774	2011	74,317,626
1955	2,891,401	1974	7,399,647	1993	27,342,682	2012	78,422,223
1956	3,040,532	1975	8,000,189	1994	28,723,075	2013	81,358,964
1957	3,218,179	1976	8,311,763	1995	30,210,823	2014	84,271,658

ANALYSIS BAND = 1994 THRU 2014

DISP	MEAN	SSD	IV	REI
R1	32.3 YRS.	0.1819E+15	54	100.00

SIMULATED BALANCES

YEAR	BALANCES	YEAR	BALANCES	YEAR	BALANCES	YEAR	BALANCES
2014	78818594.	2008	64371932.	2002	50686585.	1996	35149668.
2013	76941654.	2007	62343727.	2001	48308041.	1995	33559517.
2012	74983974.	2006	60065975.	2000	45707065.	1994	32057492.
2011	71700799.	2005	57206833.	1999	42334894.		
2010	70145299.	2004	54705784.	1998	39215006.		
2009	67941569.	2003	52921191.	1997	37028268.		

SIMULATED PLANT RECORD ANALYSIS

WELSH GROUP
Jun-26-15

COMPANY 100 KENERGY
ACCOUNT 365 OVERHEAD CONDS AND DEVICES

ACCOUNT CONTROL INFORMATION

EARLIEST ADDITION = 1938 LATEST ADDITION = 2014
EARLIEST BALANCE = 1941 LATEST BALANCE = 2014
EARLIEST RETIREMENT = 1941 LATEST RETIREMENT = 2014

PLANT ADDITIONS

YEAR	ADD	YEAR	ADD	YEAR	ADD	YEAR	ADD
1938	163,803	1958	286,648	1978	566,923	1998	2,435,459
1939	60,905	1959	189,637	1979	802,221	1999	3,470,548
1940	24,656	1960	185,121	1980	1,550,250	2000	3,467,283
1941	153,982	1961	155,179	1981	1,032,116	2001	3,437,752
1942	493	1962	115,063	1982	591,933	2002	3,066,335
1943	5,888	1963	302,420	1983	821,837	2003	2,833,269
1944	68,060	1964	157,501	1984	798,630	2004	2,165,776
1945	21,550	1965	221,348	1985	854,731	2005	1,656,779
1946	21,073	1966	234,454	1986	795,124	2006	1,688,223
1947	25,507	1967	363,611	1987	817,876	2007	2,008,677
1948	61,709	1968	332,705	1988	1,018,530	2008	1,053,894
1949	1,146,644	1969	373,763	1989	942,940	2009	1,636,064
1950	553,652	1970	245,854	1990	1,277,279	2010	1,300,753
1951	89,224	1971	286,429	1991	1,449,767	2011	2,299,796
1952	398,479	1972	168,352	1992	1,193,537	2012	3,565,566
1953	252,394	1973	186,331	1993	1,088,197	2013	2,800,545
1954	250,179	1974	247,579	1994	970,392	2014	1,936,723
1955	198,732	1975	391,888	1995	1,294,191		
1956	151,774	1976	276,623	1996	1,494,461		
1957	189,224	1977	379,988	1997	2,130,611		

TOTAL ADDITIONS = 71,253,410

PLANT RETIREMENTS

YEAR	RET	YEAR	RET	YEAR	RET	YEAR	RET
1940	0	1959	56,285	1978	101,537	1997	345,236
1941	232	1960	55,088	1979	177,119	1998	423,634
1942	66,879	1961	28,373	1980	478,310	1999	598,463
1943	10,248	1962	38,370	1981	208,037	2000	428,487
1944	6,066	1963	49,509	1982	129,277	2001	338,525
1945	0	1964	43,027	1983	157,802	2002	334,663
1946	1,037	1965	58,935	1984	159,760	2003	286,773
1947	351	1966	66,762	1985	158,288	2004	247,719
1948	8,039	1967	96,378	1986	205,771	2005	278,876
1949	39,107	1968	57,968	1987	199,179	2006	298,501
1950	24,535	1969	112,087	1988	187,062	2007	365,743
1951	11,308	1970	43,316	1989	206,278	2008	245,143
1952	32,693	1971	71,131	1990	268,101	2009	511,423
1953	33,228	1972	51,532	1991	268,972	2010	395,822

1954	47,852	1973	46,765	1992	292,950	2011	417,912
1955	67,701	1974	66,514	1993	261,131	2012	873,046
1956	44,830	1975	44,378	1994	197,723	2013	599,648
1957	49,503	1976	54,697	1995	272,017	2014	296,190
1958	77,298	1977	63,114	1996	217,132		

TOTAL RETIREMENTS = 13,057,386

PLANT BALANCES

YEAR	BAL	YEAR	BAL	YEAR	BAL	YEAR	BAL
1940	249,364	1959	3,737,021	1978	7,778,672	1997	24,313,150
1941	403,114	1960	3,867,054	1979	8,403,774	1998	26,324,975
1942	336,728	1961	3,993,860	1980	9,475,714	1999	29,197,060
1943	332,368	1962	4,070,553	1981	10,299,793	2000	32,235,856
1944	394,362	1963	4,323,464	1982	10,762,449	2001	35,335,083
1945	415,912	1964	4,437,938	1983	11,426,484	2002	38,066,755
1946	435,948	1965	4,600,351	1984	12,065,354	2003	40,613,251
1947	461,104	1966	4,768,043	1985	12,761,797	2004	42,531,308
1948	514,774	1967	5,035,276	1986	13,351,150	2005	43,909,211
1949	1,622,311	1968	5,310,013	1987	13,969,847	2006	45,298,933
1950	2,151,428	1969	5,571,689	1988	14,801,315	2007	46,941,867
1951	2,229,344	1970	5,774,227	1989	15,537,977	2008	47,750,618
1952	2,595,130	1971	5,989,525	1990	16,547,155	2009	48,875,259
1953	2,814,296	1972	6,106,345	1991	17,727,950	2010	49,780,190
1954	3,016,623	1973	6,245,911	1992	18,628,537	2011	51,662,074
1955	3,147,654	1974	6,426,976	1993	19,455,603	2012	54,354,594
1956	3,254,598	1975	6,774,486	1994	20,228,272	2013	56,555,491
1957	3,394,319	1976	6,996,412	1995	21,250,446	2014	58,196,024
1958	3,603,669	1977	7,313,286	1996	22,527,775	0	0

ANALYSIS BAND = 1994 THRU 2014

DISP R3 MEAN 33.6 YRS. SSD 0.7649E+13 IV 15 REI 100.00

SIMULATED BALANCES

YEAR	BALANCES	YEAR	BALANCES	YEAR	BALANCES	YEAR	BALANCES
2014	57140144.	2008	47602273.	2002	38929264.	1996	22925306.
2013	55982777.	2007	47076728.	2001	36234430.	1995	21725474.
2012	53913451.	2006	45563895.	2000	33150495.	1994	20718725.
2011	51032917.	2005	44341479.	1999	30021427.		
2010	49374636.	2004	43123163.	1998	26875449.		
2009	48674963.	2003	41371109.	1997	24752894.		

SIMULATED PLANT RECORD ANALYSIS

WELSH GROUP
Jun-26-15COMPANY 100 KENERGY
ACCOUNT 367 UNDERGROUND CONDS AND DEVICES

ACCOUNT CONTROL INFORMATION

EARLIEST ADDITION	= 1964	LATEST ADDITION	= 2014
EARLIEST BALANCE	= 1968	LATEST BALANCE	= 2014
EARLIEST RETIREMENT	= 1968	LATEST RETIREMENT	= 2014

PLANT ADDITIONS

YEAR	ADD	YEAR	ADD	YEAR	ADD	YEAR	ADD
1964	10,697	1977	226,838	1990	445,391	2003	720,478
1965	6,778	1978	166,580	1991	436,757	2004	795,572
1966	26,503	1979	171,779	1992	379,747	2005	928,958
1967	43,602	1980	128,843	1993	263,949	2006	959,106
1968	25,869	1981	95,093	1994	335,449	2007	1,035,633
1969	18,773	1982	66,713	1995	467,270	2008	931,526
1970	38,859	1983	139,257	1996	401,514	2009	600,887
1971	44,864	1984	193,728	1997	491,260	2010	1,023,153
1972	38,807	1985	250,031	1998	612,046	2011	808,167
1973	62,090	1986	160,139	1999	0	2012	868,954
1974	19,315	1987	100,074	2000	565,613	2013	830,432
1975	78,031	1988	293,324	2001	588,176	2014	1,079,908
1976	71,636	1989	414,712	2002	454,898		

TOTAL ADDITIONS = 18,917,779

PLANT RETIREMENTS

YEAR	RET	YEAR	RET	YEAR	RET	YEAR	RET
1967	0	1979	13,316	1991	51,133	2003	16,260
1968	1,152	1980	23,884	1992	30,241	2004	32,904
1969	1,434	1981	3,992	1993	16,802	2005	33,541
1970	1,275	1982	2,212	1994	31,095	2006	52,113
1971	4,813	1983	2,577	1995	160,776	2007	92,495
1972	1,037	1984	5,068	1996	37,081	2008	46,633
1973	9	1985	8,793	1997	32,511	2009	32,771
1974	614	1986	6,726	1998	40,596	2010	79,099
1975	1,148	1987	14,734	1999	134,914	2011	30,525
1976	256	1988	6,722	2000	36,775	2012	61,153
1977	3,220	1989	98,647	2001	33,469	2013	29,502
1978	13,036	1990	54,213	2002	7,603	2014	31,725

TOTAL RETIREMENTS = 1,420,595

PLANT BALANCES

YEAR	BAL	YEAR	BAL	YEAR	BAL	YEAR	BAL
1967	87,580	1979	1,009,711	1991	3,455,072	2003	8,157,349
1968	112,297	1980	1,114,670	1992	3,804,578	2004	8,920,017
1969	129,636	1981	1,205,771	1993	4,051,725	2005	9,815,434
1970	167,220	1982	1,270,272	1994	4,356,079	2006	10,722,427
1971	207,271	1983	1,406,952	1995	4,662,573	2007	11,665,565
1972	245,041	1984	1,595,612	1996	5,027,006	2008	12,550,458
1973	307,122	1985	1,836,850	1997	5,485,755	2009	13,118,574
1974	325,823	1986	1,990,263	1998	6,057,205	2010	14,062,628
1975	402,706	1987	2,075,603	1999	5,922,291	2011	14,840,270
1976	474,086	1988	2,362,205	2000	6,451,129	2012	15,648,071
1977	697,704	1989	2,678,270	2001	7,005,836	2013	16,449,001
1978	851,248	1990	3,069,448	2002	7,453,131	2014	17,497,184

ANALYSIS BAND = 1994 THRU 2014

DISP	MEAN	SSD	IV	REI
S0.5	40.4 YRS.	0.1542E+13	27	69.37

SIMULATED BALANCES

YEAR	BALANCES	YEAR	BALANCES	YEAR	BALANCES	YEAR	BALANCES
2014	17053385.	2008	12642554.	2002	7766811.	1996	5348506.
2013	16132379.	2007	11811960.	2001	7372635.	1995	4981201.
2012	15450074.	2006	10869153.	2000	6840075.	1994	4544638.
2011	14718909.	2005	9995339.	1999	6325309.		
2010	14038645.	2004	9144744.	1998	6371767.		
2009	13133917.	2003	8421156.	1997	5801790.		

SIMULATED PLANT RECORD

WELSH GROUP
Jun-26-15COMPANY 100 KENERGY
ACCOUNT 368 LINE TRANSFORMERS

ACCOUNT CONTROL INFORMATION

EARLIEST ADDITION = 1938 LATEST ADDITION = 2014
EARLIEST BALANCE = 1938 LATEST BALANCE = 2014
EARLIEST RETIREMENT = 1938 LATEST RETIREMENT = 2014

PLANT ADDITIONS

YEAR	ADD	YEAR	ADD	YEAR	ADD	YEAR	ADD
1938	47,027	1958	289,086	1978	1,092,868	1998	1,559,802
1939	50,308	1959	276,116	1979	740,763	1999	1,704,766
1940	28,707	1960	181,316	1980	678,778	2000	1,630,254
1941	30,208	1961	222,284	1981	786,698	2001	817,472
1942	38,612	1962	250,329	1982	506,345	2002	1,119,877
1943	10,328	1963	212,539	1983	592,403	2003	754,036
1944	27,629	1964	199,046	1984	697,307	2004	1,054,706
1945	19,273	1965	204,388	1985	855,862	2005	991,614
1946	38,074	1966	250,953	1986	750,107	2006	1,200,669
1947	256,502	1967	287,174	1987	768,703	2007	1,080,139
1948	179,214	1968	328,411	1988	694,391	2008	1,589,000
1949	401,218	1969	357,425	1989	867,211	2009	1,494,756
1950	289,828	1970	395,092	1990	639,075	2010	990,238
1951	182,843	1971	355,280	1991	617,336	2011	1,524,996
1952	203,941	1972	411,845	1992	765,559	2012	1,999,382
1953	181,713	1973	478,543	1993	734,062	2013	1,931,494
1954	183,154	1974	444,326	1994	767,058	2014	1,722,695
1955	200,523	1975	445,998	1995	948,813		
1956	282,872	1976	566,505	1996	1,325,860		
1957	281,227	1977	857,779	1997	1,051,898		

TOTAL ADDITIONS = 48,994629

PLANT RETIREMENTS

YEAR	RET	YEAR	RET	YEAR	RET	YEAR	RET
0	0	1957	45,084	1977	150,591	1997	122,390
1938	2	1958	28,755	1978	170,078	1998	270,750
1939	0	1959	41,696	1979	132,985	1999	392,624
1940	124	1960	36,823	1980	224,417	2000	331,922
1941	1,068	1961	15,171	1981	174,460	2001	311,480
1942	0	1962	71,626	1982	164,219	2002	394,443
1943	470	1963	30,030	1983	183,733	2003	218,669
1944	1,381	1964	49,297	1984	141,867	2004	252,757
1945	170	1965	120,608	1985	180,226	2005	214,478
1946	1,478	1966	56,476	1986	227,449	2006	349,539
1947	329	1967	59,583	1987	195,267	2007	213,569
1948	5,213	1968	179,574	1988	669,599	2008	284,485

1949	117,592	1969	169,787	1989	474,819	2009	401,840
1950	36,459	1970	112,273	1990	207,875	2010	331,302
1951	104,106	1971	103,451	1991	251,268	2011	331,762
1952	23,416	1972	122,122	1992	205,087	2012	330,963
1953	70,796	1973	89,427	1993	256,230	2013	245,547
1954	38,010	1974	104,728	1994	178,741	2014	176,208
1955	39,185	1975	92,195	1995	210,595		
1956	35,574	1976	94,181	1996	163,959		

TOTAL RETIREMENTS = 11,836,453

PLANT BALANCES

YEAR	BAL	YEAR	BAL	YEAR	BAL	YEAR	BAL
0	0	1957	2,413,604	1977	7,699,645	1997	19,045,478
1938	47,025	1958	2,673,935	1978	8,622,435	1998	20,334,530
1939	98,193	1959	2,908,355	1979	9,230,213	1999	21,646,672
1940	126,776	1960	3,052,848	1980	9,684,574	2000	22,945,004
1941	155,916	1961	3,259,961	1981	10,296,812	2001	23,450,996
1942	194,528	1962	3,438,664	1982	10,638,938	2002	24,176,430
1943	204,386	1963	3,621,173	1983	11,047,608	2003	24,711,797
1944	230,634	1964	3,770,922	1984	11,603,048	2004	25,513,746
1945	249,737	1965	3,854,702	1985	12,278,684	2005	26,290,882
1946	286,333	1966	4,049,179	1986	12,801,342	2006	27,142,012
1947	542,506	1967	4,276,770	1987	13,374,778	2007	28,008,582
1948	716,507	1968	4,425,607	1988	13,399,570	2008	29,313,097
1949	1,000,133	1969	4,613,245	1989	13,791,962	2009	30,406,013
1950	1,253,502	1970	4,896,064	1990	14,223,162	2010	31,064,949
1951	1,332,239	1971	5,147,893	1991	14,589,230	2011	32,258,183
1952	1,512,764	1972	5,437,616	1992	15,149,702	2012	33,926,602
1953	1,623,681	1973	5,826,732	1993	15,627,534	2013	35,612,549
1954	1,768,825	1974	6,166,330	1994	16,215,851	2014	37,159,036
1955	1,930,163	1975	6,520,133	1995	16,954,069		
1956	2,177,461	1976	6,992,457	1996	18,115,970		

ANALYSIS BAND = 1994 THRU 2014

DISP MEAN SSD IV REI
 L0.5 39.5 YRS. 0.1973E+14 37 92.83

SIMULATED BALANCES

YEAR	BALANCES	YEAR	BALANCES	YEAR	BALANCES	YEAR	BALANCES
2014	35399451.	2008	29065902.	2002	25109103.	1996	19379248.
2013	34280698.	2007	27968685.	2001	24387964.	1995	18360165.
2012	32932329.	2006	27363865.	2000	23953904.	1994	17705415.
2011	31495732.	2005	26622685.	1999	22690681.		
2010	30514680.	2004	26075077.	1998	21336141.		
2009	30051259.	2003	25449180.	1997	20110804.		

SIMULATED PLANT RECORD ANALYSIS

WELSH GROUP
Jun-26-15COMPANY 100 KENERGY
ACCOUNT 369 SERVICES

ACCOUNT CONTROL INFORMATION

EARLIEST ADDITION	= 1938	LATEST ADDITION	= 2014
EARLIEST BALANCE	= 1940	LATEST BALANCE	= 2014
EARLIEST RETIREMENT	= 1940	LATEST RETIREMENT	= 2014

PLANT ADDITIONS

YEAR	ADD	YEAR	ADD	YEAR	ADD	YEAR	ADD
1938	22,397	1958	46,214	1978	294,520	1998	695,639
1939	22,970	1959	50,864	1979	356,353	1999	1,466,842
1940	8,611	1960	49,805	1980	299,466	2000	873,554
1941	12,123	1961	55,083	1981	279,195	2001	944,720
1942	7,753	1962	43,892	1982	252,397	2002	1,050,171
1943	1,454	1963	67,845	1983	354,035	2003	1,312,481
1944	9,927	1964	65,289	1984	360,182	2004	1,299,232
1945	3,389	1965	79,228	1985	346,861	2005	1,620,734
1946	2,730	1966	75,530	1986	317,776	2006	1,896,955
1947	2,206	1967	74,190	1987	272,659	2007	1,808,181
1948	13,085	1968	69,548	1988	351,876	2008	1,460,250
1949	151,660	1969	88,451	1989	424,274	2009	1,171,797
1950	99,693	1970	93,962	1990	417,061	2010	1,491,159
1951	31,659	1971	100,910	1991	511,615	2011	1,228,735
1952	70,520	1972	93,651	1992	419,194	2012	1,258,304
1953	57,287	1973	103,164	1993	425,441	2013	1,099,396
1954	37,682	1974	114,385	1994	498,363	2014	1,379,248
1955	60,882	1975	160,029	1995	553,137		
1956	54,082	1976	132,198	1996	610,173		
1957	53,642	1977	240,786	1997	647,919		

TOTAL ADDITIONS = 32,578,671

PLANT RETIREMENTS

YEAR	RET	YEAR	RET	YEAR	RET	YEAR	RET
1939	0	1958	16,420	1977	41,937	1996	86,872
1940	224	1959	16,559	1978	55,824	1997	100,778
1941	10,959	1960	18,420	1979	71,555	1998	104,494
1942	0	1961	16,855	1980	79,209	1999	120,136
1943	2,127	1962	16,065	1981	71,900	2000	109,178
1944	1,361	1963	17,831	1982	62,899	2001	89,066
1945	0	1964	15,268	1983	64,127	2002	78,305
1946	189	1965	24,474	1984	71,195	2003	63,940
1947	50	1966	28,422	1985	84,751	2004	68,988
1948	1,163	1967	28,723	1986	98,878	2005	79,430
1949	2,988	1968	31,784	1987	93,420	2006	93,439
1950	4,325	1969	28,632	1988	98,890	2007	82,752
1951	3,633	1970	29,960	1989	89,573	2008	74,203

1952	3,951	1971	34,353	1990	92,546	2009	54,827
1953	6,887	1972	33,787	1991	103,153	2010	90,468
1954	8,408	1973	38,626	1992	110,329	2011	54,838
1955	16,609	1974	34,329	1993	92,629	2012	66,761
1956	14,091	1975	35,323	1994	79,132	2013	62,717
1957	15,778	1976	39,833	1995	124,676	2014	54,889

TOTAL RETIREMENTS = 3,721,111

PLANT BALANCES

YEAR	BAL	YEAR	BAL	YEAR	BAL	YEAR	BAL
1939	45,367	1958	660,803	1977	1,888,432	1996	7,601,452
1940	53,754	1959	695,108	1978	2,127,128	1997	8,148,593
1941	54,918	1960	726,493	1979	2,411,926	1998	8,739,738
1942	62,671	1961	764,721	1980	2,632,183	1999	10,086,444
1943	61,998	1962	792,548	1981	2,839,478	2000	10,850,820
1944	70,564	1963	842,562	1982	3,028,976	2001	11,706,474
1945	73,953	1964	892,583	1983	3,318,884	2002	12,678,340
1946	76,494	1965	947,337	1984	3,607,871	2003	13,926,881
1947	78,650	1966	994,445	1985	3,869,981	2004	15,157,125
1948	90,572	1967	1,039,912	1986	4,088,879	2005	16,698,429
1949	239,244	1968	1,077,676	1987	4,268,118	2006	18,501,945
1950	334,612	1969	1,137,495	1988	4,521,104	2007	20,227,374
1951	362,638	1970	1,201,497	1989	4,855,805	2008	21,613,421
1952	429,207	1971	1,268,054	1990	5,180,320	2009	22,730,391
1953	479,607	1972	1,327,918	1991	5,588,782	2010	24,131,082
1954	508,881	1973	1,392,456	1992	5,897,647	2011	25,304,979
1955	553,154	1974	1,472,512	1993	6,230,459	2012	26,496,522
1956	593,145	1975	1,597,218	1994	6,649,690	2013	27,533,201
1957	631,009	1976	1,689,583	1995	7,078,151	2014	28,857,560

ANALYSIS BAND = 1994 THRU 2014

DISP R2.5 MEAN 32.8 YRS. SSD 0.1103E+14 IV 44 REI 100.00

SIMULATED BALANCES

YEAR	BALANCES	YEAR	BALANCES	YEAR	BALANCES	YEAR	BALANCES
2014	27604414.	2008	21696420.	2002	13422780.	1996	8481026.
2013	26561402.	2007	20460003.	2001	12516882.	1995	7968569.
2012	25777275.	2006	18859773.	2000	11707020.	1994	7507610.
2011	24814233.	2005	17155579.	1999	10959714.		
2010	23861556.	2004	15713598.	1998	9610696.		
2009	22628005.	2003	14580544.	1997	9025240.		

SIMULATED PLANT RECORD ANALYSIS

WELSH GROUP
Jun-26-15Company 100 KENERGY
ACCOUNT 370 METERS

ACCOUNT CONTROL INFORMATION

EARLIEST ADDITION	= 1938	LATEST ADDITION	= 2014
EARLIEST BALANCE	= 1941	LATEST BALANCE	= 2014
EARLIEST RETIREMENT	= 1941	LATEST RETIREMENT	= 2014

PLANT ADDITIONS

YEAR	ADD	YEAR	ADD	YEAR	ADD	YEAR	ADD
1938	7,041	1958	41,033	1978	137,925	1998	208,298
1939	10,185	1959	30,592	1979	103,301	1999	245,737
1940	7,709	1960	31,917	1980	75,156	2000	84,260
1941	12,006	1961	28,638	1981	128,152	2001	265,631
1942	3,470	1962	40,365	1982	133,334	2002	155,971
1943	2,981	1963	40,779	1983	179,860	2003	204,849
1944	10,436	1964	47,576	1984	143,032	2004	197,955
1945	6,767	1965	37,582	1985	119,401	2005	230,154
1946	10,352	1966	56,307	1986	122,330	2006	221,620
1947	25,215	1967	58,573	1987	115,289	2007	233,932
1948	34,695	1968	52,358	1988	152,792	2008	249,768
1949	55,376	1969	49,423	1989	118,019	2009	104,533
1950	45,784	1970	47,086	1990	142,083	2010	173,692
1951	20,786	1971	59,392	1991	152,954	2011	203,022
1952	44,611	1972	61,161	1992	178,929	2012	226,420
1953	33,095	1973	73,820	1993	142,912	2013	361,022
1954	28,360	1974	76,746	1994	138,361	2014	109,555
1955	34,184	1975	73,712	1995	155,382		
1956	28,666	1976	93,895	1996	198,946		
1957	26,871	1977	119,786	1997	195,091		

TOTAL ADDITIONS = 7,878,999

PLANT RETIREMENTS

YEAR	RET	YEAR	RET	YEAR	RET	YEAR	RET
1940	0	1959	3,710	1978	41,621	1997	44,638
1941	11	1960	10,631	1979	40,527	1998	63,359
1942	33	1961	58	1980	17,084	1999	11,393
1943	0	1962	3,486	1981	34,554	2000	4,071
1944	0	1963	1,946	1982	17,817	2001	57,223
1945	0	1964	1,864	1983	34,273	2002	54,768
1946	124	1965	8,873	1984	6,738	2003	44,650
1947	16	1966	14,019	1985	29,569	2004	32,299
1948	374	1967	9,920	1986	26,508	2005	55,978
1949	0	1968	35,499	1987	23,617	2006	41,588
1950	60	1969	21,643	1988	27,543	2007	44,304
1951	1,467	1970	70,212	1989	37,832	2008	33,654
1952	613	1971	5,924	1990	57,820	2009	60,124
1953	8,485	1972	9,985	1991	50,937	2010	51,212
1954	6,559	1973	4,877	1992	49,884	2011	58,710

1955	4,361	1974	10,628	1993	52,303	2012	49,459
1956	2,220	1975	7,801	1994	51,781	2013	37,429
1957	2,832	1976	7,440	1995	63,898	2014	74,562
1958	5,266	1977	8,199	1996	42,548		

TOTAL RETIREMENTS = 1,795,411

PLANT BALANCES

YEAR	BAL	YEAR	BAL	YEAR	BAL	YEAR	BAL
1940	24,935	1959	484,084	1978	1,396,499	1997	3,381,952
1941	36,930	1960	505,370	1979	1,459,273	1998	3,526,891
1942	40,367	1961	533,950	1980	1,517,345	1999	3,761,235
1943	43,348	1962	570,829	1981	1,610,943	2000	3,841,424
1944	53,784	1963	609,662	1982	1,726,460	2001	4,049,832
1945	60,551	1964	655,374	1983	1,872,047	2002	4,151,035
1946	70,779	1965	684,083	1984	2,008,341	2003	4,311,234
1947	95,978	1966	726,371	1985	2,098,173	2004	4,476,890
1948	130,299	1967	775,024	1986	2,193,995	2005	4,651,066
1949	185,675	1968	791,883	1987	2,285,667	2006	4,831,098
1950	231,399	1969	819,663	1988	2,410,916	2007	5,020,726
1951	250,718	1970	796,537	1989	2,491,103	2008	5,236,840
1952	294,716	1971	850,005	1990	2,575,366	2009	5,281,249
1953	319,326	1972	901,181	1991	2,677,383	2010	5,403,729
1954	341,127	1973	970,124	1992	2,806,428	2011	5,548,041
1955	370,950	1974	1,036,242	1993	2,897,037	2012	5,725,002
1956	397,396	1975	1,102,153	1994	2,983,617	2013	6,048,595
1957	421,435	1976	1,188,608	1995	3,075,101	2014	6,083,588
1958	457,202	1977	1,300,195	1996	3,231,499		

ANALYSIS BAND = 1994 THRU 2014

DISP 50.5 MEAN 37.6 YRS. SSD 0.5848E+12 IV 37 REI 100.00

SIMULATED BALANCES

YEAR	BALANCES	YEAR	BALANCES	YEAR	BALANCES	YEAR	BALANCES
2014	5813038.	2008	5182688.	2002	4280468.	1996	3461217.
2013	5802886.	2007	5013153.	2001	4187064.	1995	3309474.
2012	5537932.	2006	4856341.	2000	3981262.	1994	3199022.
2011	5404345.	2005	4708795.	1999	3954195.		
2010	5290982.	2004	4549732.	1998	3763020.		
2009	5203818.	2003	4419968.	1997	3606740.		

SIMULATED PLANT RECORD ANALYSIS

WELSH GROUP
Jun-26-15COMPANY 100 KENERGY
ACCOUNT 371 INSTALL ON CUSTOMER PREMISES

ACCOUNT CONTROL INFORMATION

EARLIEST ADDITION	= 1961	LATEST ADDITION	= 2014
EARLIEST BALANCE	= 1961	LATEST BALANCE	= 2014
EARLIEST RETIREMENT	= 1961	LATEST RETIREMENT	= 2014

PLANT ADDITIONS

YEAR	ADD	YEAR	ADD	YEAR	ADD	YEAR	ADD
1961	19,794	1975	93,390	1989	78,015	2003	115,069
1962	109,848	1976	56,882	1990	80,934	2004	112,091
1963	62,676	1977	89,809	1991	79,143	2005	145,873
1964	52,052	1978	83,959	1992	121,426	2006	184,777
1965	48,701	1979	81,352	1993	127,287	2007	158,788
1966	43,896	1980	70,190	1994	124,438	2008	155,502
1967	56,693	1981	59,308	1995	128,980	2009	139,272
1968	64,126	1982	56,760	1996	131,616	2010	155,960
1969	32,469	1983	54,856	1997	126,453	2011	249,052
1970	69,740	1984	70,398	1998	151,011	2012	292,010
1971	89,638	1985	57,888	1999	153,539	2013	297,139
1972	92,261	1986	90,160	2000	98,931	2014	453,737
1973	95,117	1987	64,977	2001	102,064		
1974	74,582	1988	88,153	2002	153,952		

TOTAL ADDITIONS = 6,046,734

PLANT RETIREMENTS

YEAR	RET	YEAR	RET	YEAR	RET	YEAR	RET
0	0	1974	8,148	1988	40,459	2002	32,235
1961	1,213	1975	11,008	1989	39,392	2003	26,220
1962	1,005	1976	13,433	1990	40,277	2004	30,123
1963	5,703	1977	12,400	1991	37,470	2005	35,376
1964	4,388	1978	17,556	1992	65,589	2006	42,577
1965	7,047	1979	18,170	1993	56,571	2007	31,761
1966	4,830	1980	30,125	1994	49,525	2008	36,343
1967	6,617	1981	71,208	1995	56,857	2009	31,281
1968	5,075	1982	0	1996	43,553	2010	41,803
1969	2,190	1983	28,314	1997	43,613	2011	54,355
1970	6,903	1984	27,816	1998	43,291	2012	87,808
1971	8,422	1985	28,663	1999	38,435	2013	79,488
1972	11,895	1986	41,868	2000	36,284	2014	130,237
1973	9,777	1987	36,209	2001	29,166		

TOTAL RETIREMENTS = 1,700,072

PLANT BALANCES

YEAR	BAL	YEAR	BAL	YEAR	BAL	YEAR	BAL
0	0	1974	828,380	1988	1,469,233	2002	2,514,764
1961	18,581	1975	910,762	1989	1,507,856	2003	2,603,613
1962	127,424	1976	954,211	1990	1,548,513	2004	2,685,581
1963	184,397	1977	1,031,620	1991	1,590,186	2005	2,796,078
1964	232,061	1978	1,098,023	1992	1,646,023	2006	2,938,278
1965	273,715	1979	1,161,205	1993	1,716,739	2007	3,065,305
1966	312,781	1980	1,201,270	1994	1,791,652	2008	3,184,464
1967	362,857	1981	1,189,370	1995	1,863,775	2009	3,292,455
1968	421,908	1982	1,246,130	1996	1,951,838	2010	3,406,612
1969	452,187	1983	1,272,672	1997	2,034,678	2011	3,601,309
1970	515,024	1984	1,315,254	1998	2,142,398	2012	3,805,511
1971	596,240	1985	1,344,479	1999	2,257,502	2013	4,023,162
1972	676,606	1986	1,392,771	2000	2,320,149	2014	4,346,662
1973	761,946	1987	1,421,539	2001	2,393,047		

ANALYSIS BAND = 1994 THRU 2014

DISP MEAN SSD IV REI
 R1 30.0 YRS. 0.5846E+12 59 97.26

SIMULATED BALANCES

YEAR	BALANCES	YEAR	BALANCES	YEAR	BALANCES	YEAR	BALANCES
2014	4201509.	2008	3123082.	2002	2659789.	1996	2192071.
2013	3841629.	2007	3042316.	2001	2565089.	1995	2104614.
2012	3634039.	2006	2955652.	2000	2519769.	1994	2017344.
2011	3427964.	2005	2840229.	1999	2475291.		
2010	3261431.	2004	2760974.	1998	2373688.		
2009	3185131.	2003	2713048.	1997	2271891.		

SIMULATED PLANT RECORD ANALYSIS

WELSH GROUP
Jun-26-15COMPANY 100 KENERGY
ACCOUNT 373 ST LTG AND SIGNAL SYSTEMS

ACCOUNT CONTROL INFORMATION

EARLIEST ADDITION = 1942 LATEST ADDITION = 2014
EARLIEST BALANCE = 1949 LATEST BALANCE = 2014
EARLIEST RETIREMENT = 1949 LATEST RETIREMENT = 2014

PLANT ADDITIONS

YEAR	ADD	YEAR	ADD	YEAR	ADD	YEAR	ADD
1942	90	1961	19,839	1980	18,225	1999	14,442
1943	0	1962	0	1981	7,186	2000	89,397
1944	3,592	1963	1,128	1982	3,206	2001	31,573
1945	0	1964	278	1983	6,781	2002	45,298
1946	0	1965	569	1984	571	2003	74,516
1947	36	1966	1,369	1985	10,121	2004	47,924
1948	0	1967	655	1986	5,160	2005	53,586
1949	625	1968	1,240	1987	20,277	2006	56,162
1950	4,151	1969	419	1988	1,726	2007	109,515
1951	302	1970	1,338	1989	7,778	2008	71,602
1952	0	1971	337	1990	2,874	2009	13,288
1953	0	1972	2,749	1991	2,970	2010	27,734
1954	28	1973	8,083	1992	5,667	2011	10,887
1955	70	1974	3,393	1993	8,973	2012	56,617
1956	0	1975	670	1994	19,665	2013	29,581
1957	5,705	1976	4,784	1995	28,471	2014	24,361
1958	2,609	1977	5,307	1996	40,053		
1959	85	1978	7,474	1997	5,171		
1960	396	1979	8,712	1998	23,935		

TOTAL ADDITIONS = 1,061,326

PLANT RETIREMENTS

YEAR	RET	YEAR	RET	YEAR	RET	YEAR	RET
1948	0	1965	1,478	1982	0	1999	7,334
1949	2,254	1966	0	1983	0	2000	4,143
1950	396	1967	380	1984	0	2001	5,464
1951	0	1968	0	1985	794	2002	2,901
1952	0	1969	0	1986	164	2003	2,741
1953	0	1970	0	1987	605	2004	8,620
1954	0	1971	0	1988	2,671	2005	7,074
1955	0	1972	210	1989	778	2006	4,430
1956	0	1973	71	1990	972	2007	6,502
1957	3,316	1974	0	1991	1,167	2008	4,171
1958	579	1975	223	1992	842	2009	1,191
1959	0	1976	4,439	1993	2,398	2010	3,945
1960	23	1977	2,973	1994	8,990	2011	6,593
1961	1,382	1978	434	1995	3,623	2012	9,528
1962	113	1979	0	1996	21,941	2013	9,098

1963	3,643	1980	2,007	1997	774	2014	7,186
1964	0	1981	0	1998	2,766		
TOTAL RETIREMENTS =							163,327

PLANT BALANCES

YEAR	BAL	YEAR	BAL	YEAR	BAL	YEAR	BAL
1948	3,718	1965	26,319	1982	90,729	1999	239,545
1949	2,089	1966	27,688	1983	97,510	2000	324,799
1950	5,844	1967	27,963	1984	98,081	2001	350,908
1951	6,146	1968	29,203	1985	107,408	2002	393,305
1952	6,146	1969	29,622	1986	112,404	2003	465,080
1953	6,146	1970	30,960	1987	132,076	2004	504,384
1954	6,174	1971	31,297	1988	131,131	2005	550,896
1955	6,244	1972	33,836	1989	138,131	2006	602,628
1956	6,244	1973	41,848	1990	140,033	2007	705,641
1957	8,633	1974	45,241	1991	141,836	2008	773,072
1958	10,663	1975	45,688	1992	146,661	2009	785,169
1959	10,748	1976	46,033	1993	153,236	2010	808,958
1960	11,121	1977	48,367	1994	163,911	2011	813,252
1961	29,578	1978	55,407	1995	188,759	2012	860,341
1962	29,465	1979	64,119	1996	206,871	2013	880,824
1963	26,950	1980	80,337	1997	211,268	2014	897,999
1964	27,228	1981	87,523	1998	232,437		

ANALYSIS BAND = 1994 THRU 2014

DISP	MEAN	SSD	IV	REI
L5	24.0 YRS.	0.1920E+10	18	100.00

SIMULATED BALANCES

YEAR	BALANCES	YEAR	BALANCES	YEAR	BALANCES	YEAR	BALANCES
2014	885274.	2008	771912.	2002	401416.	1996	222393.
2013	870252.	2007	707446.	2001	362887.	1995	185570.
2012	849162.	2006	604893.	2000	337411.	1994	159851.
2011	800670.	2005	555732.	1999	253375.	0	0.
2010	797735.	2004	509332.	1998	243636.	0	0.
2009	777751.	2003	468727.	1997	223867.	0	0.

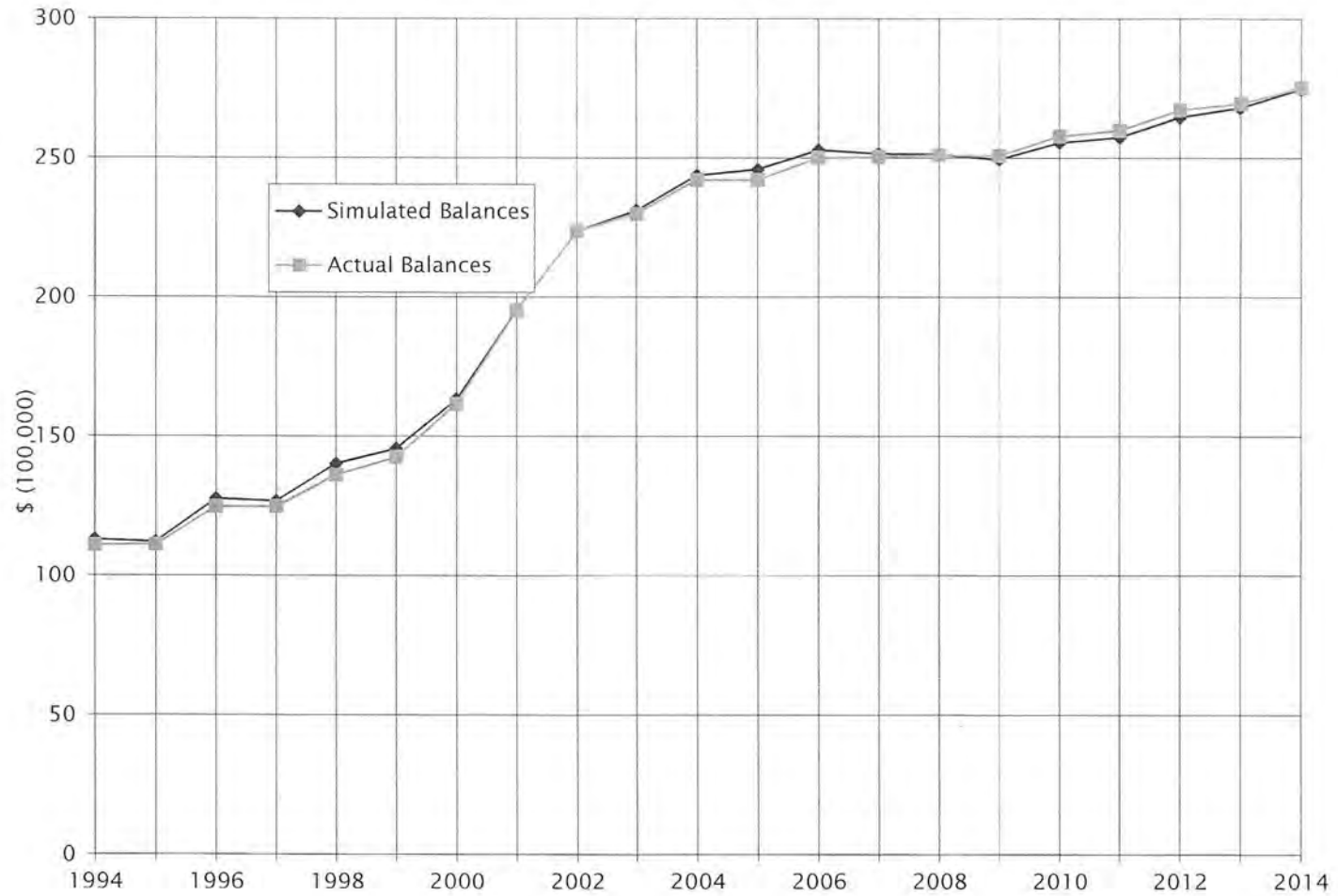
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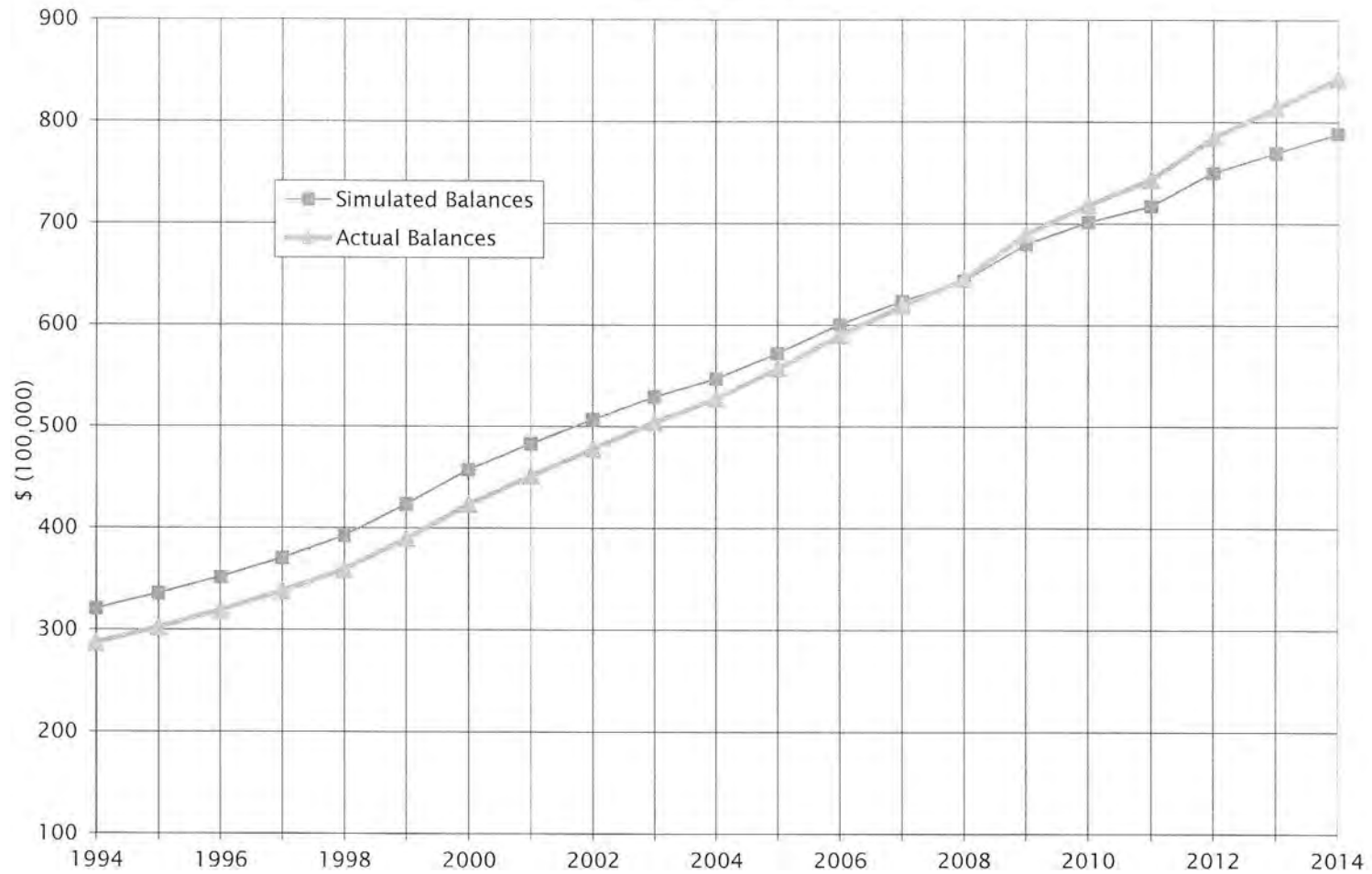
Tab 8

Charts of Stimulated Balances and Book Balances

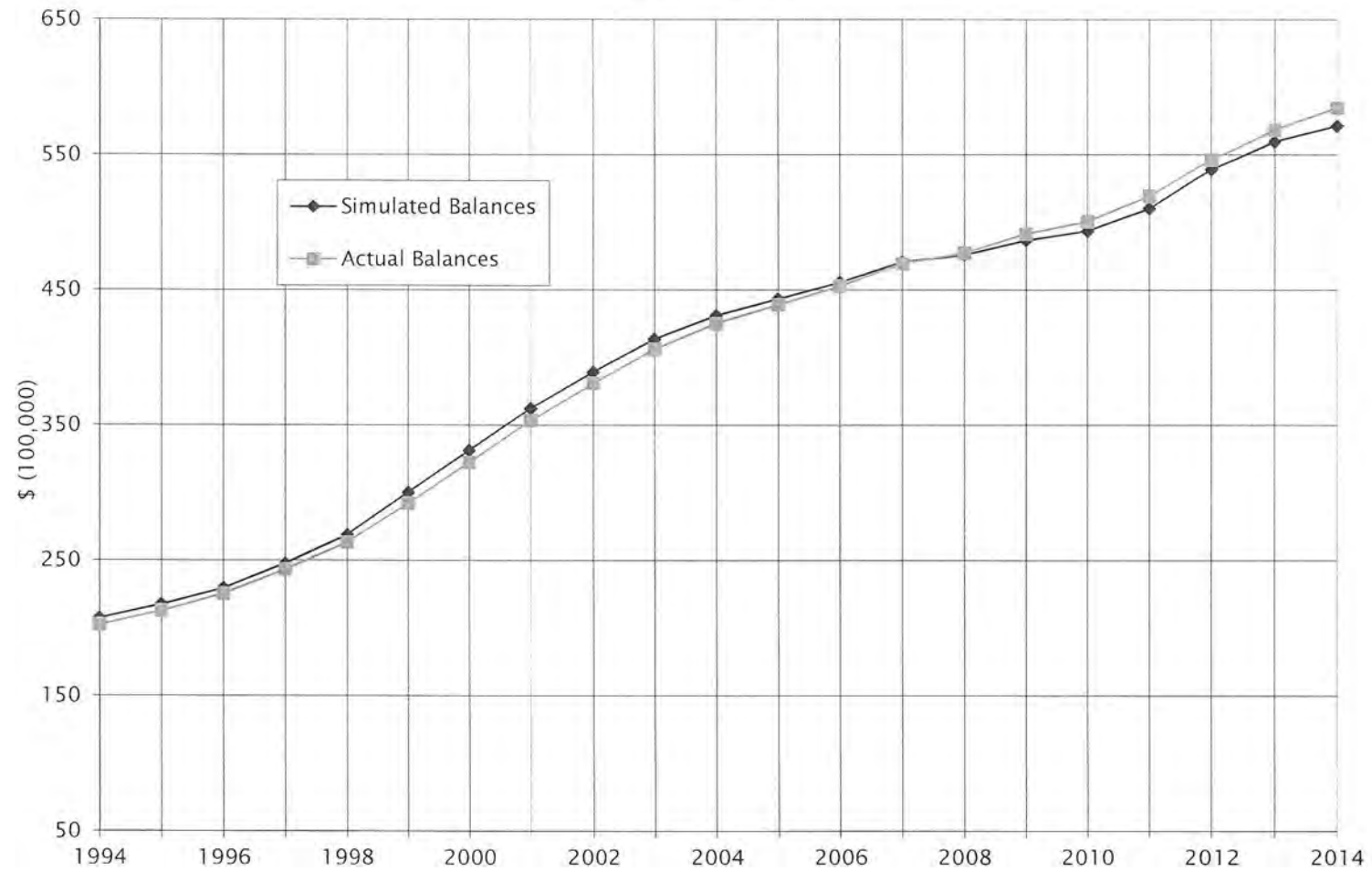
KENERGY
COMPARISON OF BOOK BALANCES AND SIMLULATED BALANCES
ACCOUNT 362



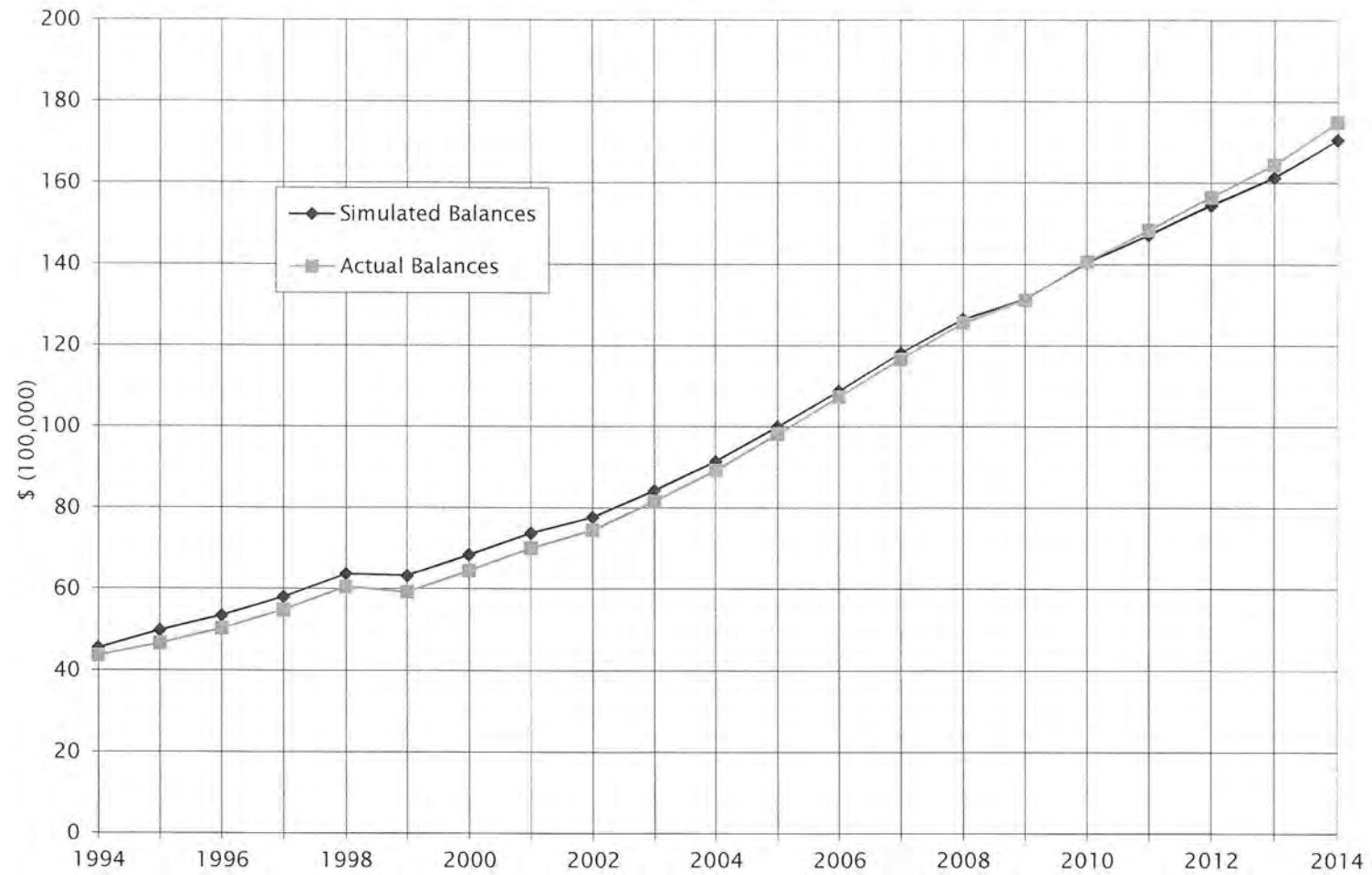
KENERGY
COMPARISON OF BOOK BALANCES AND SIMLULATED BALANCES
ACCOUNT 364



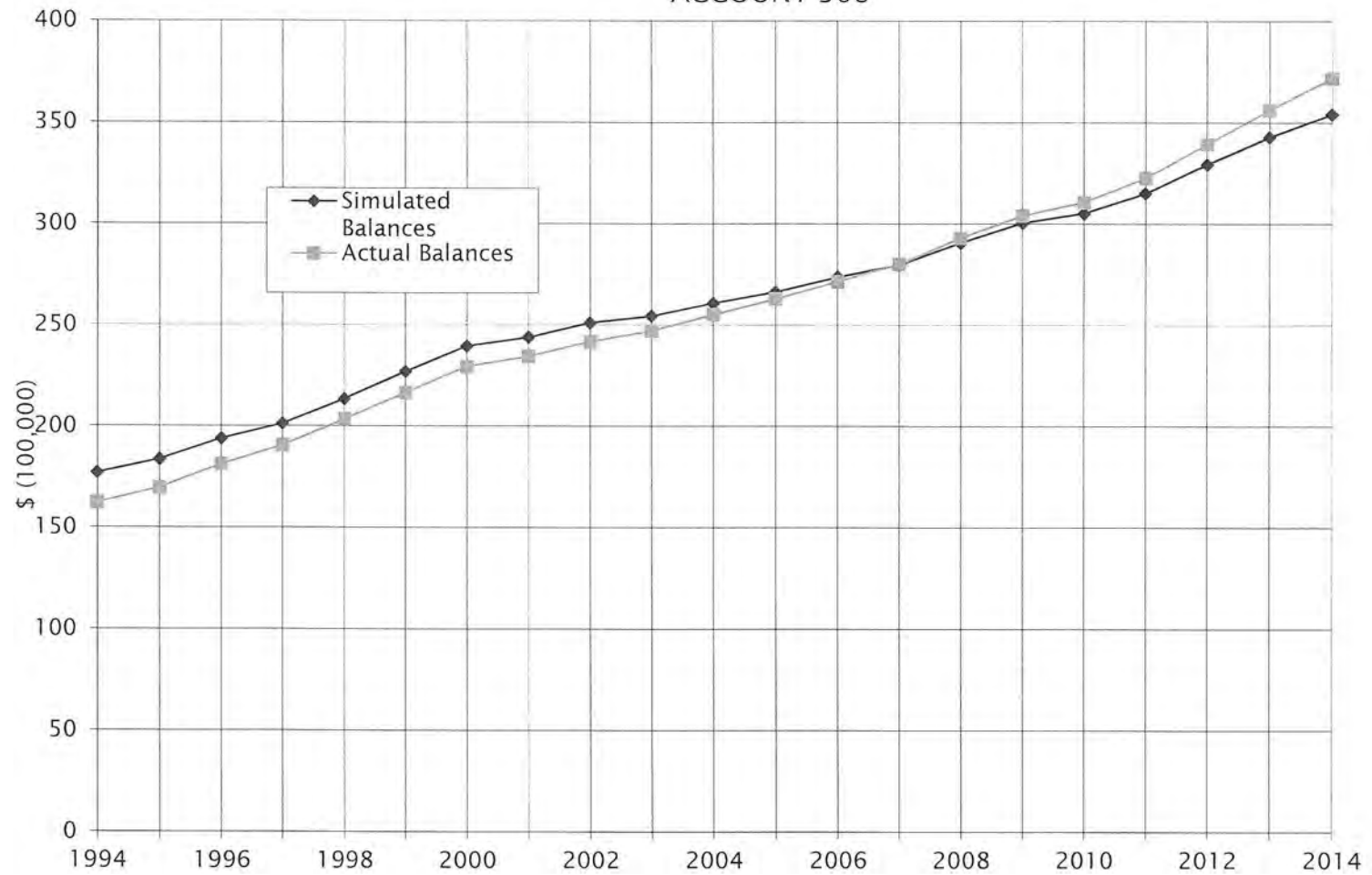
KENERGY
COMPARISON OF BOOK BALANCES AND SIMLULATED BALANCES
ACCOUNT 365



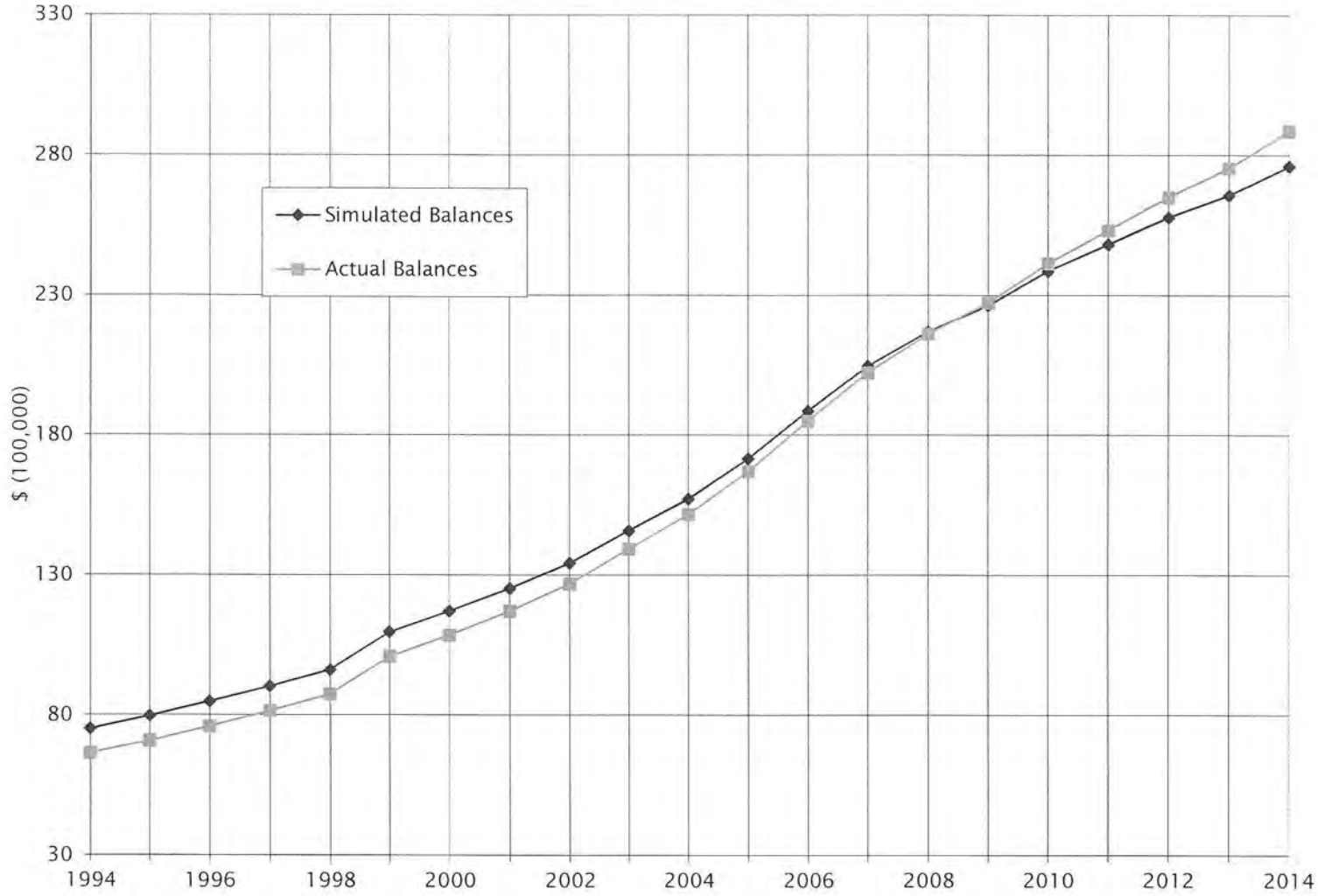
KENERGY
COMPARISON OF BOOK BALANCES AND SIMULATED BALANCES
ACCOUNT 367



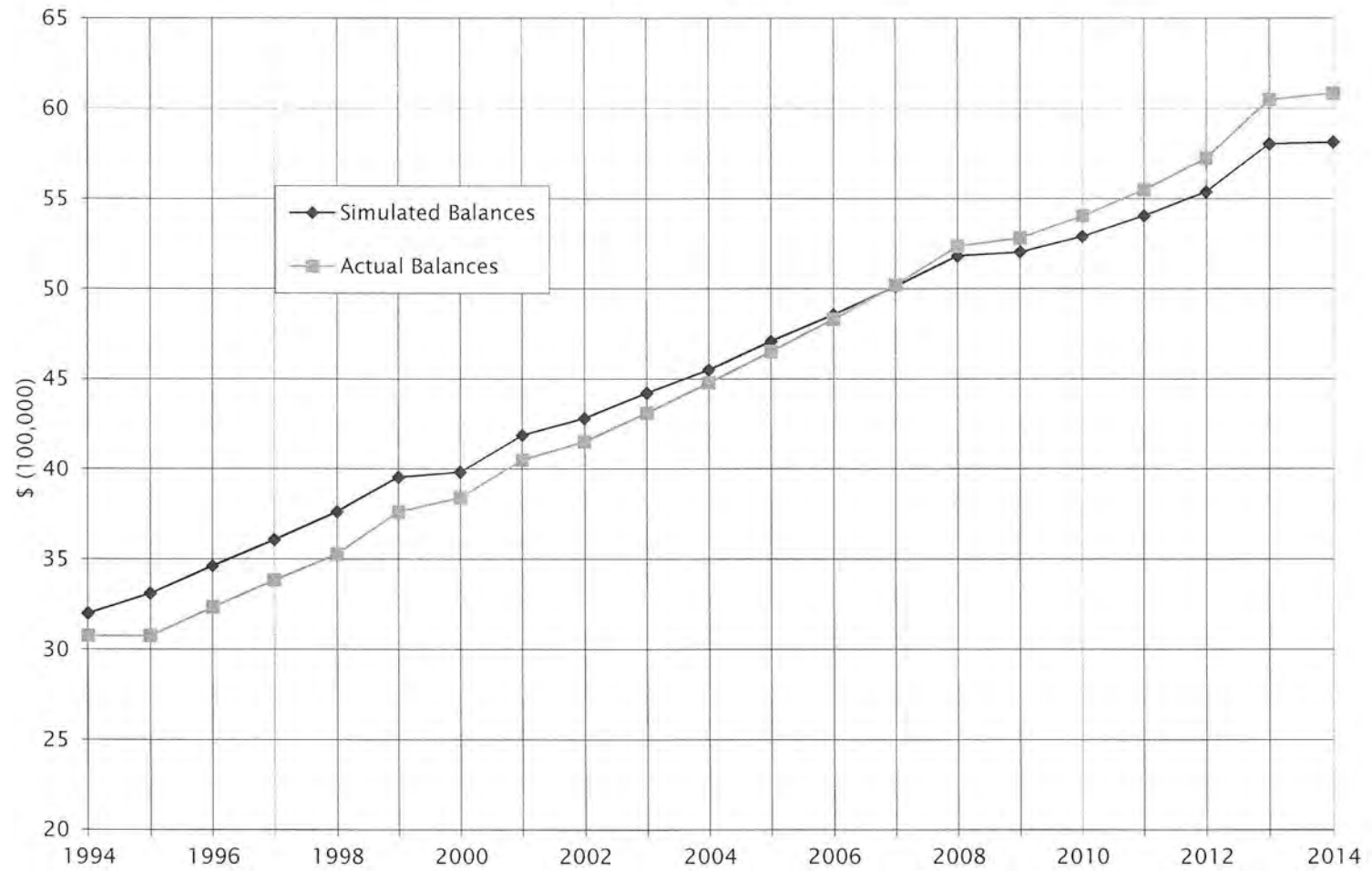
KENERGY
COMPARISON OF BOOK BALANCES AND SIMLULATED BALANCES
ACCOUNT 368



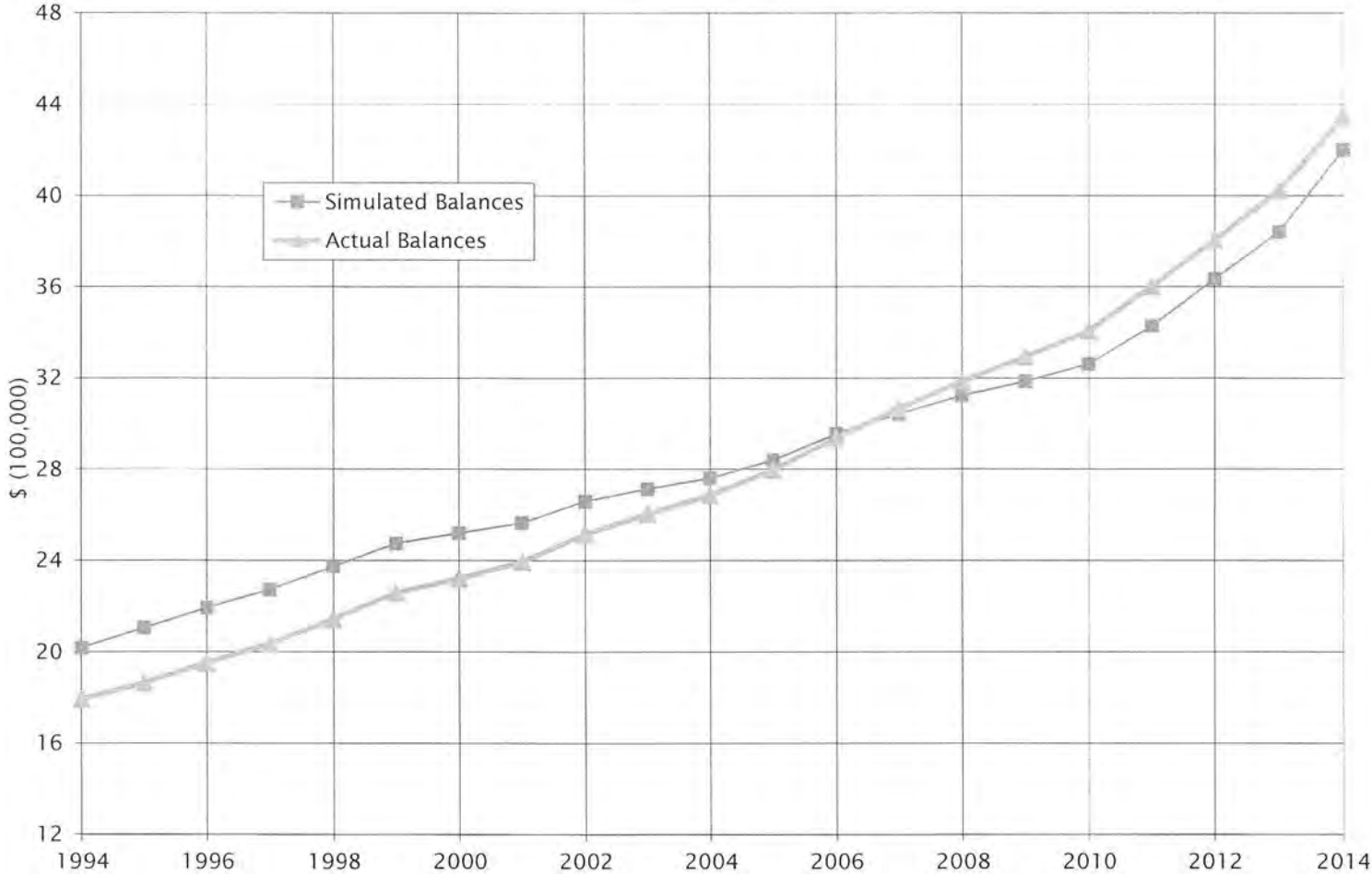
KENERGY
COMPARISON OF BOOK BALANCES AND SIMULATED BALANCES
ACCOUNT 369



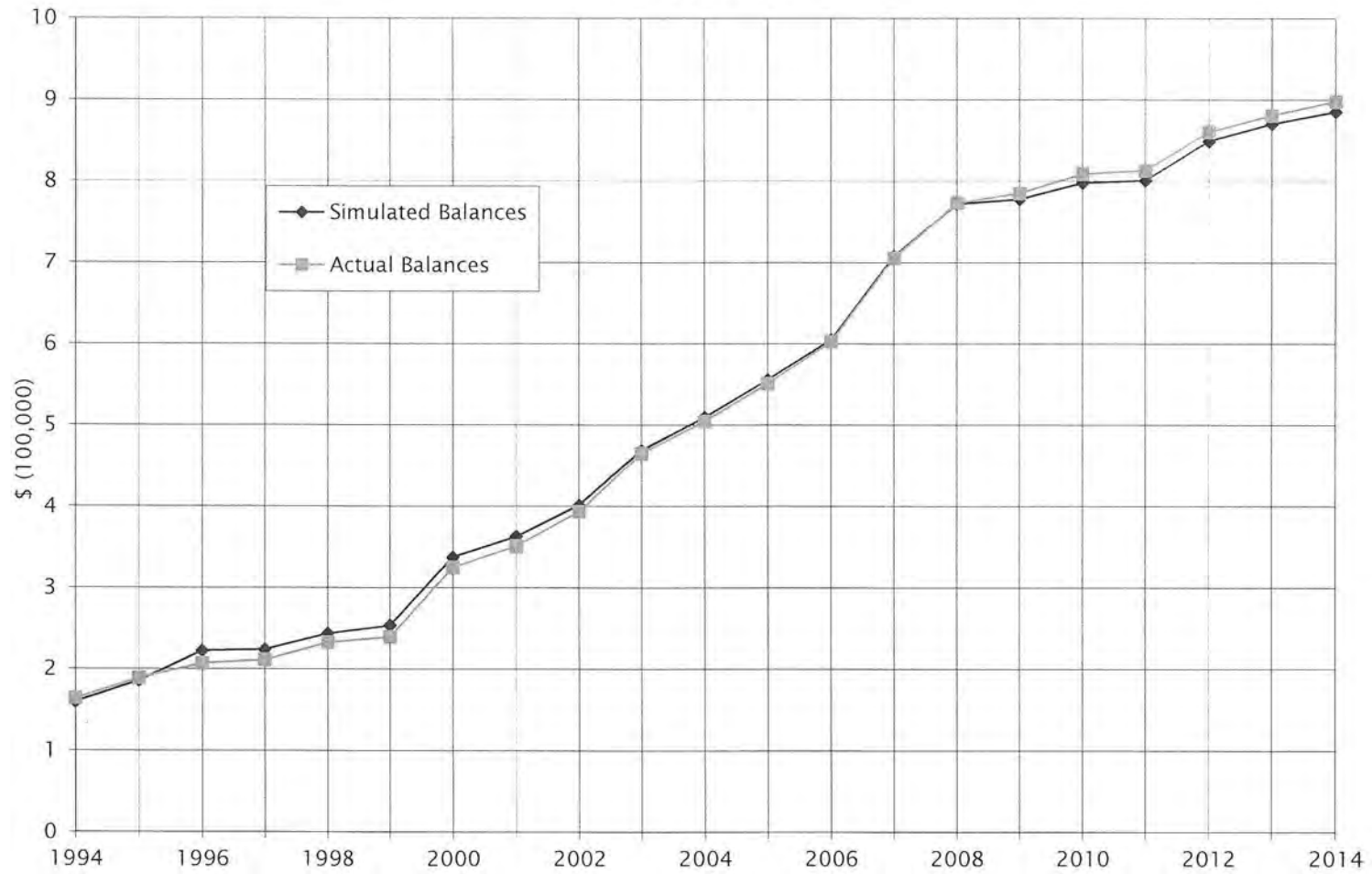
KENERGY
COMPARISON OF BOOK BALANCES AND SIMULATED BALANCES
ACCOUNT 370



KENERGY
COMPARISON OF BOOK BALANCES AND SIMLULATED BALANCES
ACCOUNT 371



KENERGY
COMPARISON OF BOOK BALANCES AND SIMLULATED BALANCES
ACCOUNT 373



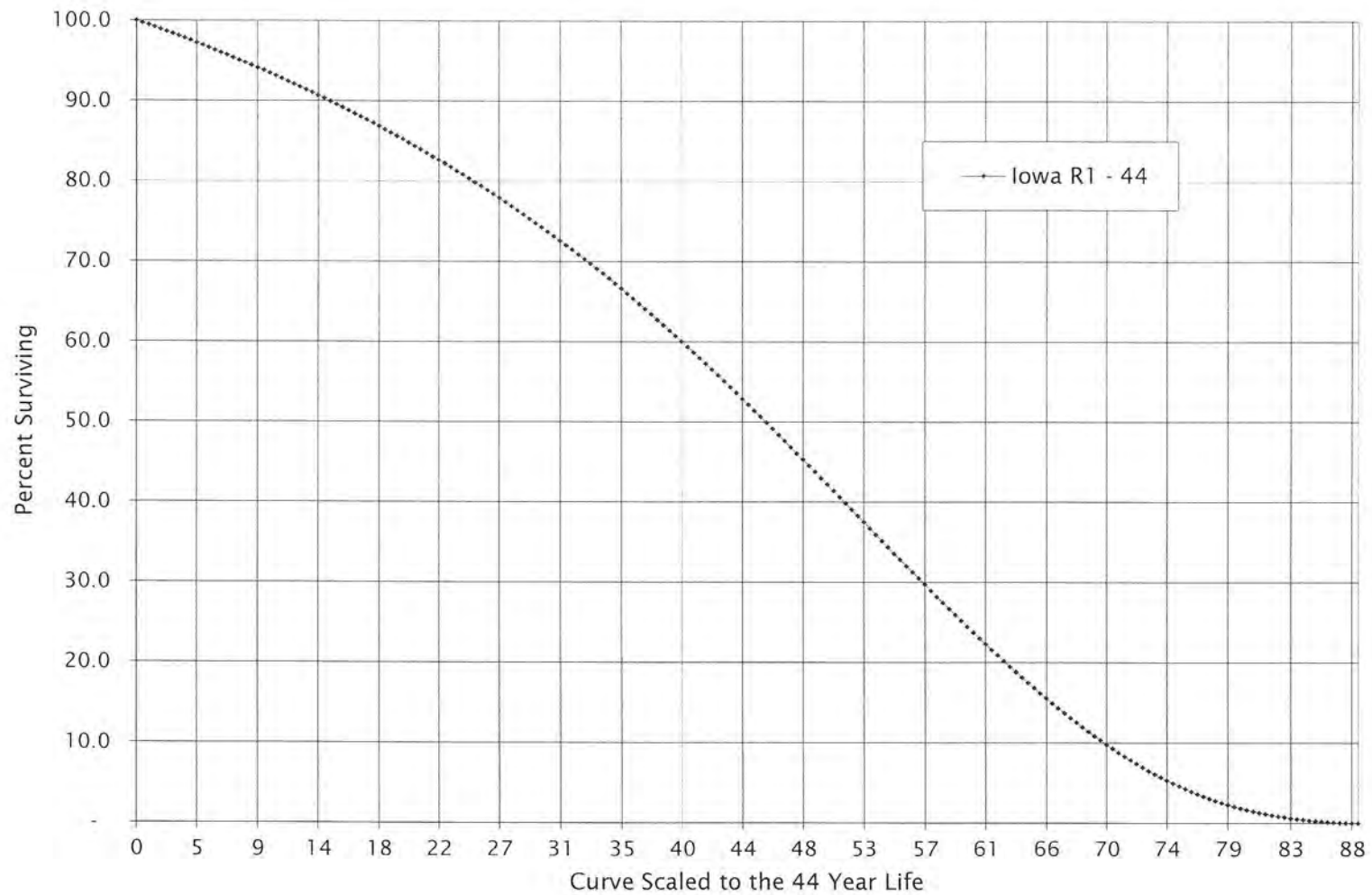
Kenergy

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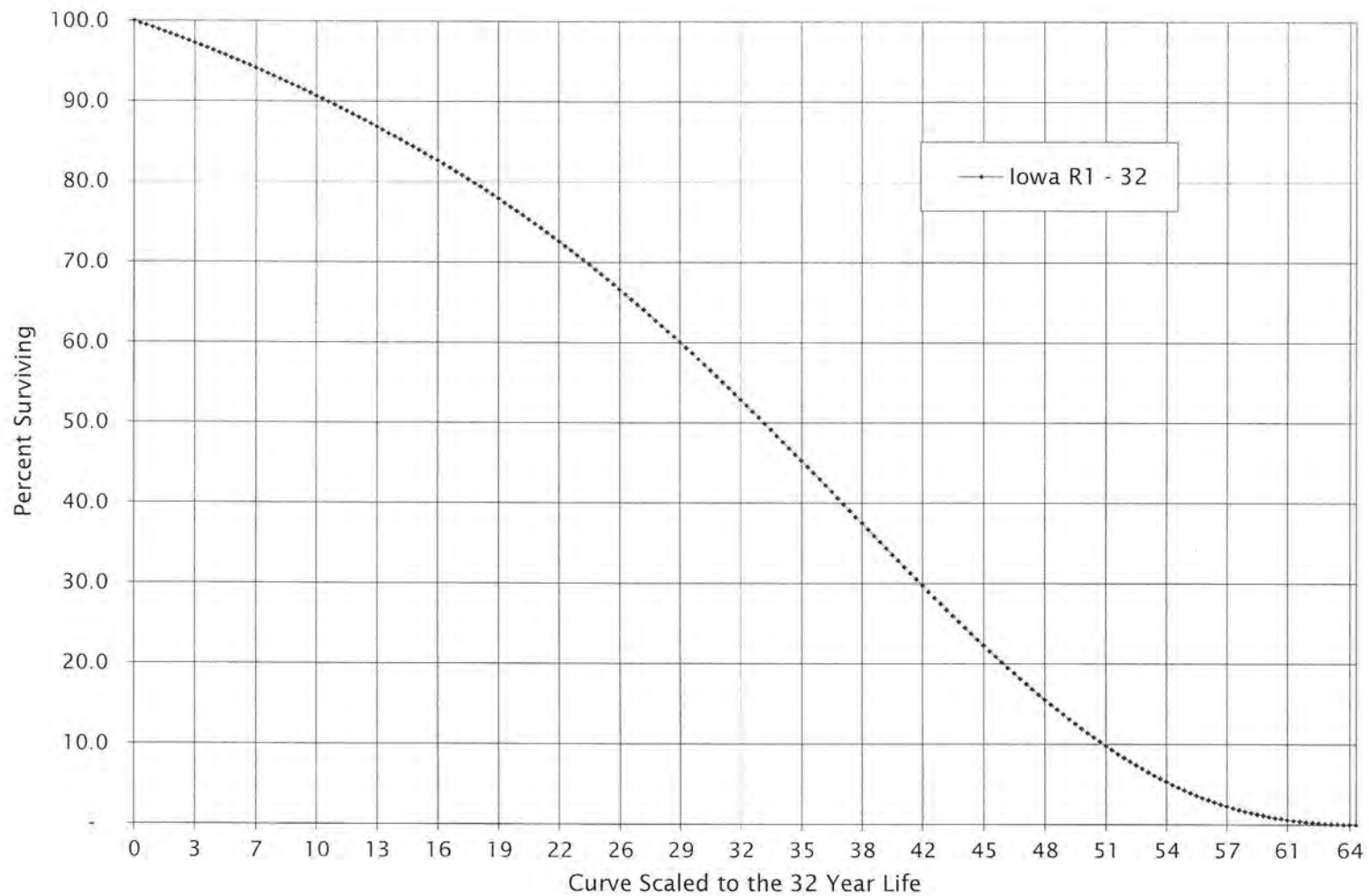
Tab 9

Charts of Survivor Curves

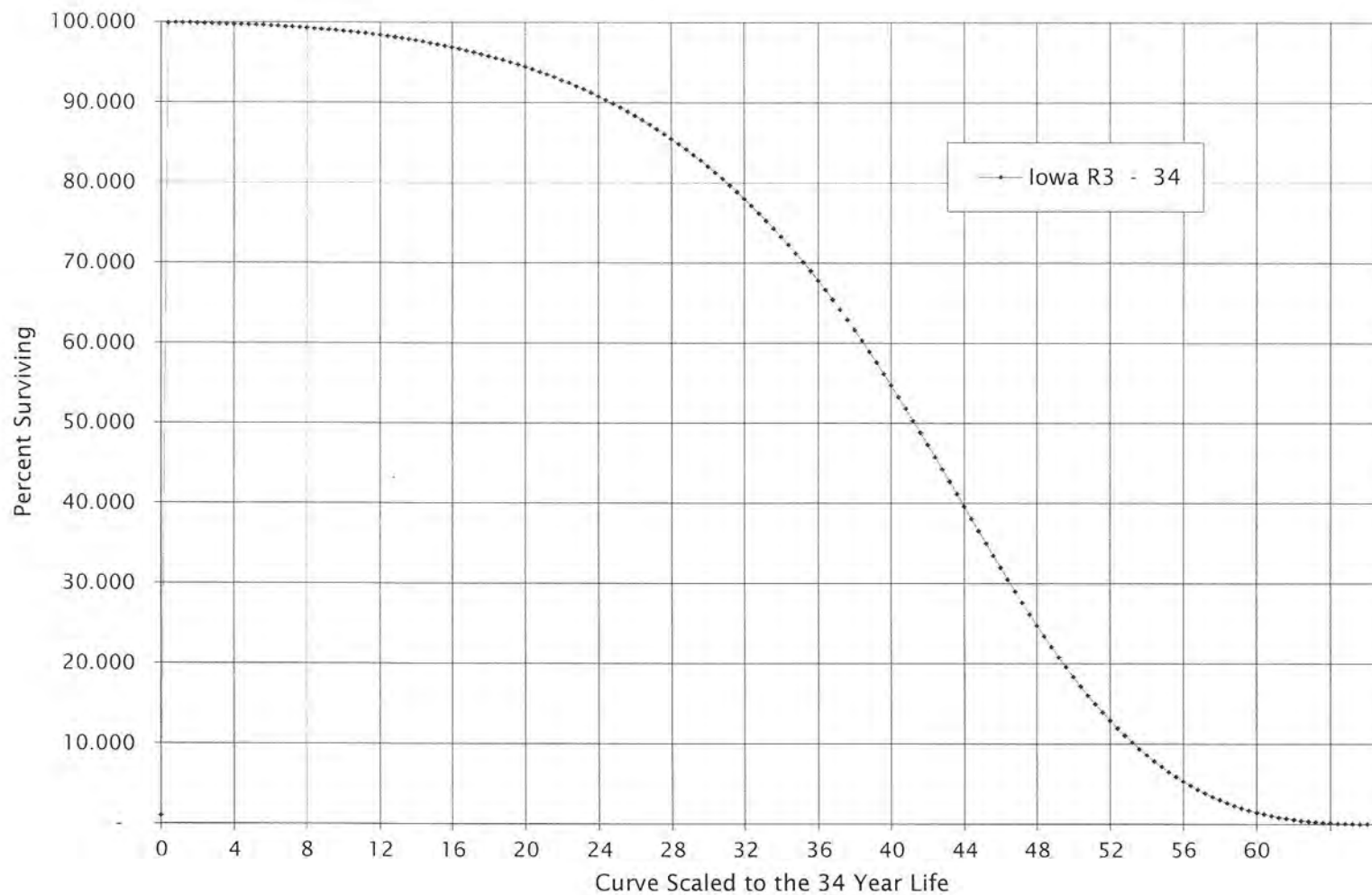
KENERGY
ACCCOUNT 362 - CURVE SHAPE



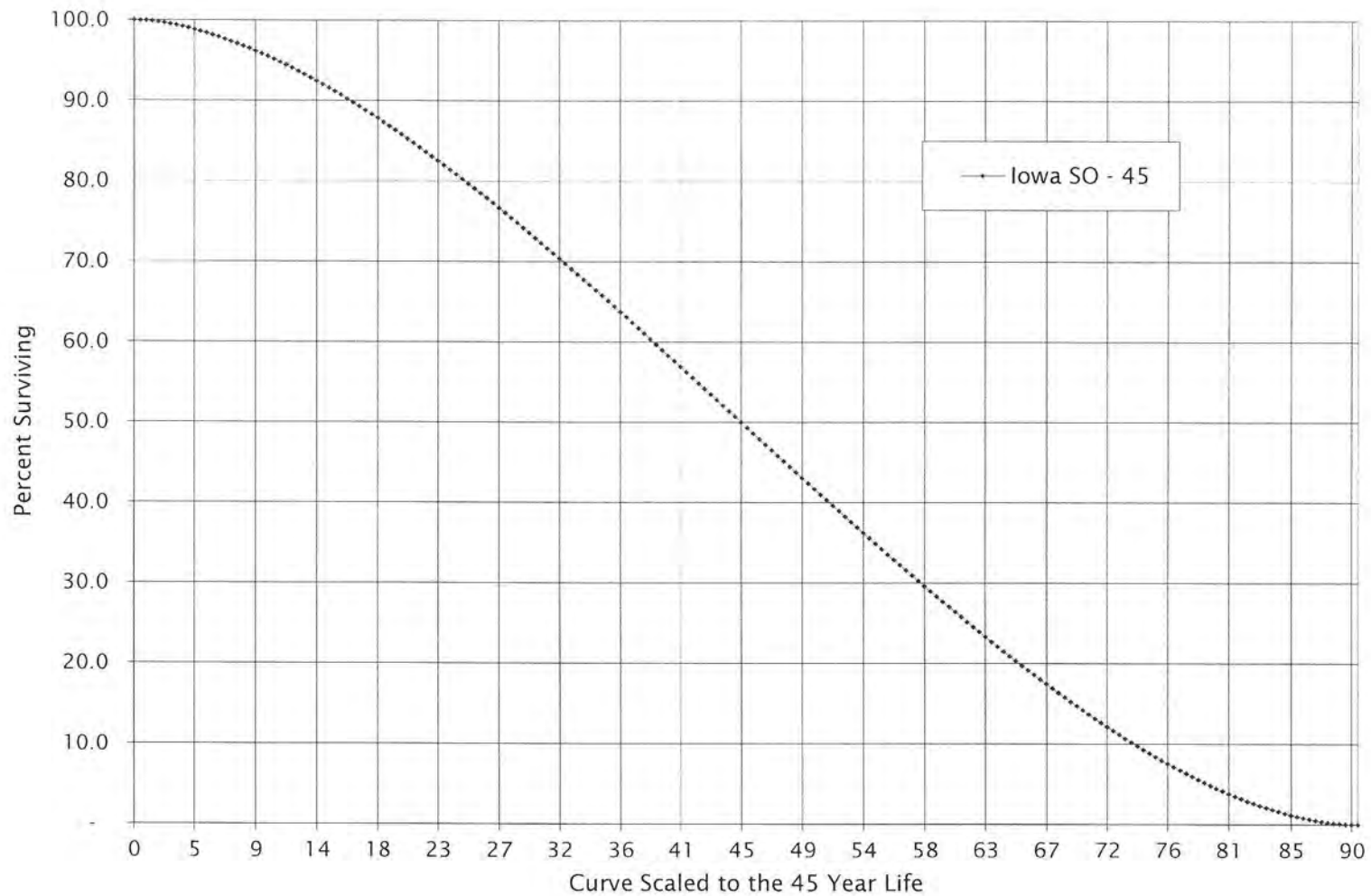
KENERGY
ACCCOUNT 364 - CURVE SHAPE



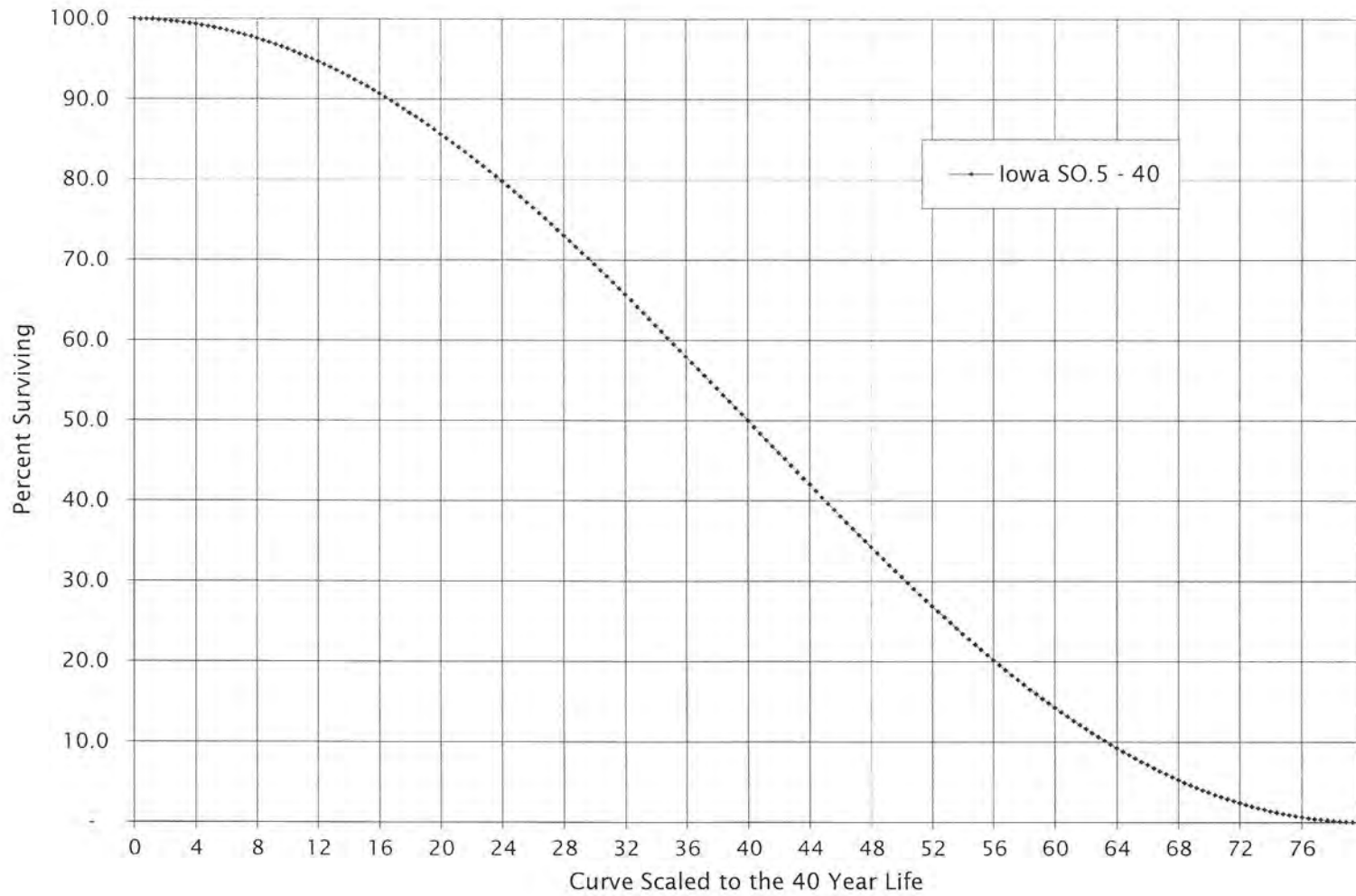
KENERGY
ACCCOUNT 365 - CURVE SHAPE



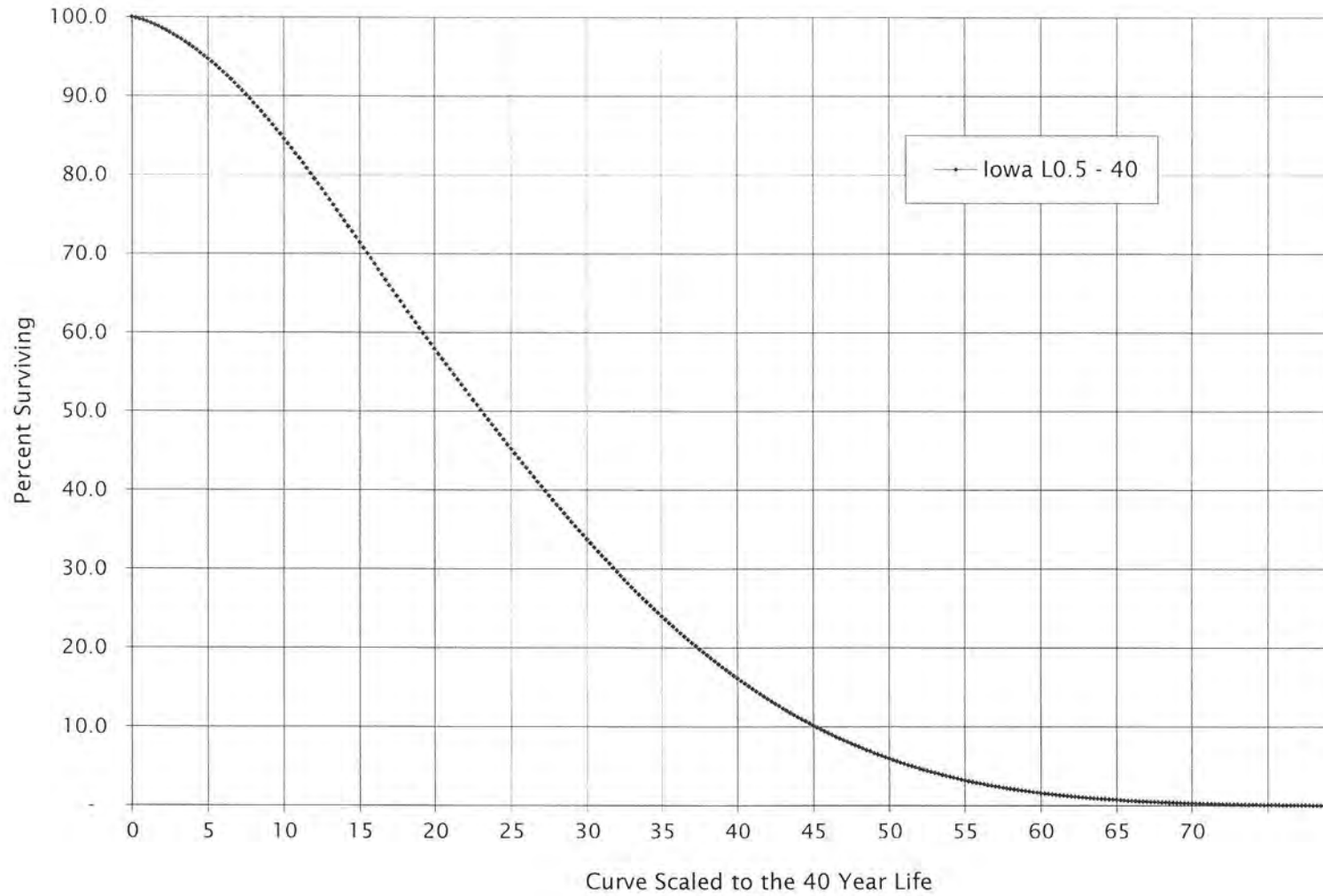
KENERGY
ACCCOUNT 366 - CURVE SHAPE



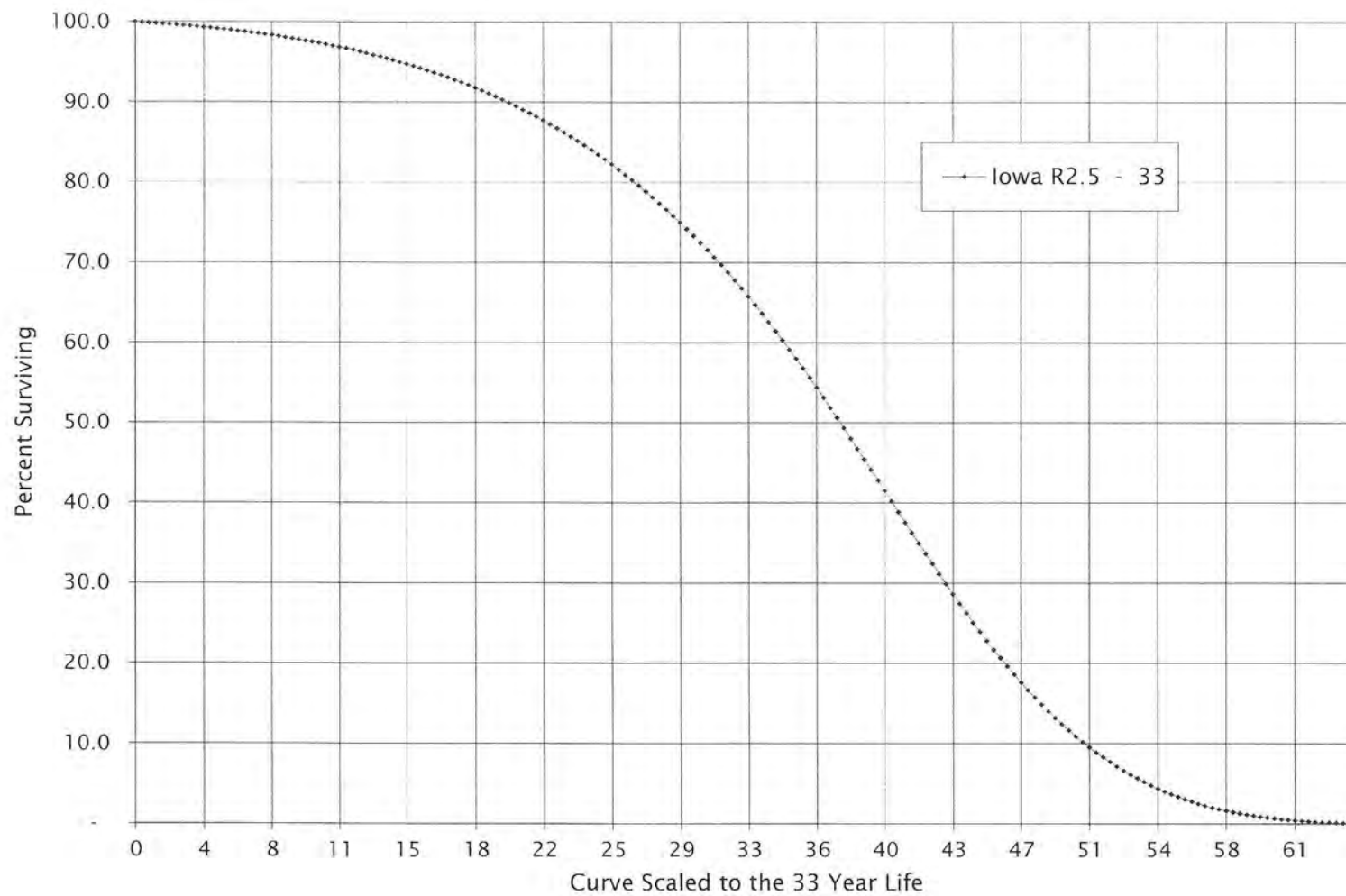
KENERGY
ACCCOUNT 367 - CURVE SHAPE



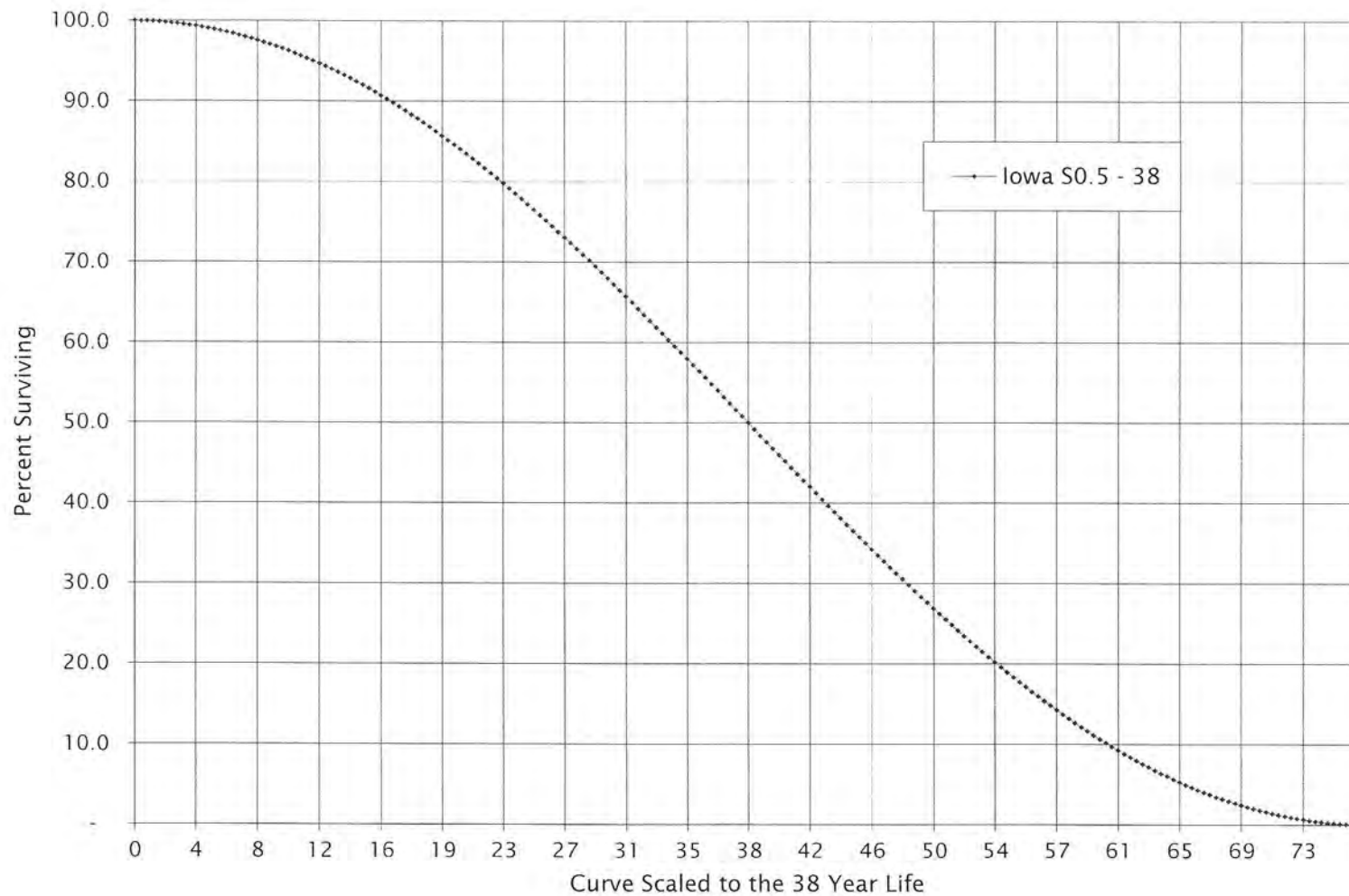
KENERGY
ACCCOUNT 368 - CURVE SHAPE



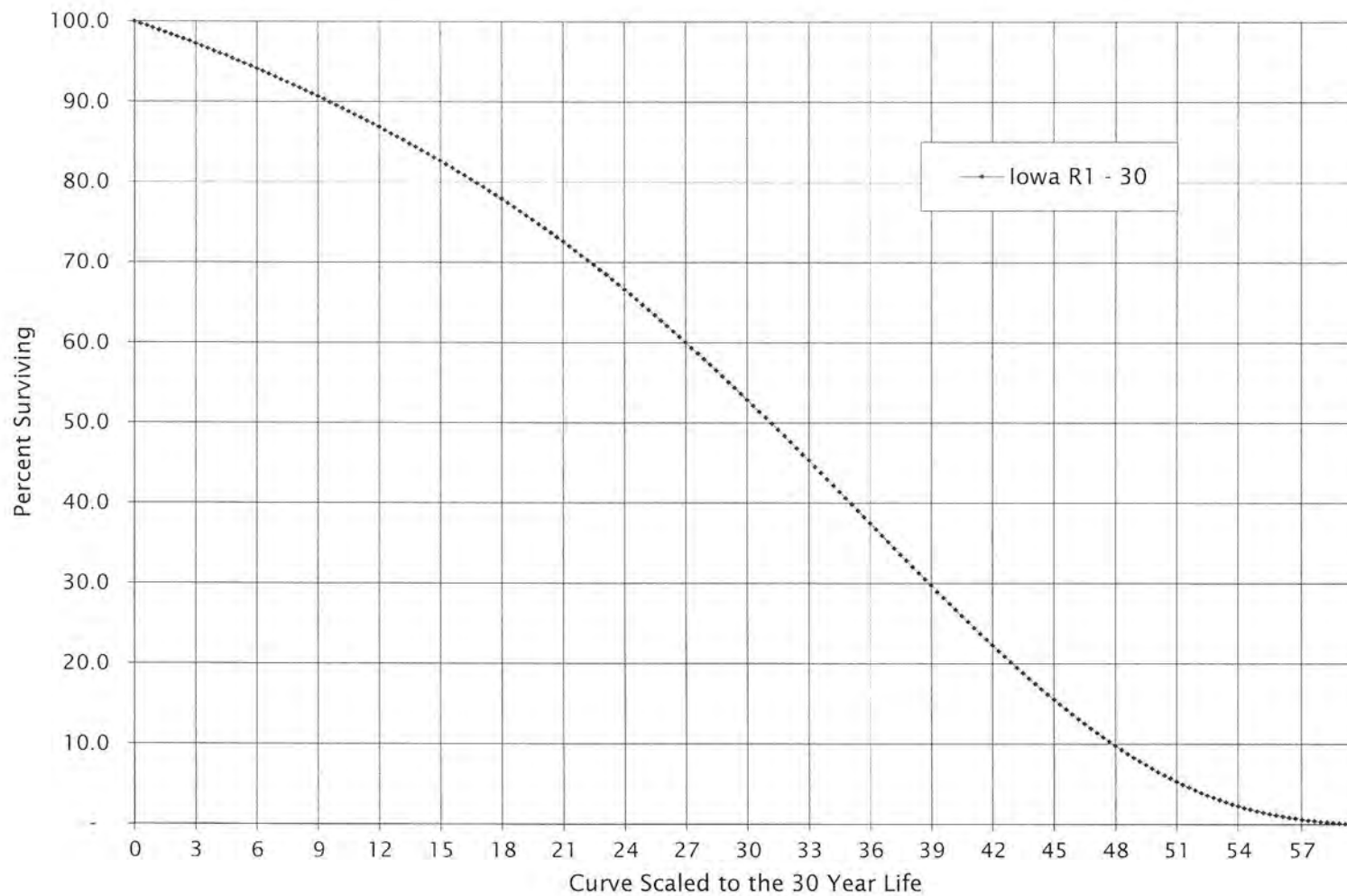
KENERGY
ACCCOUNT 369 - CURVE SHAPE



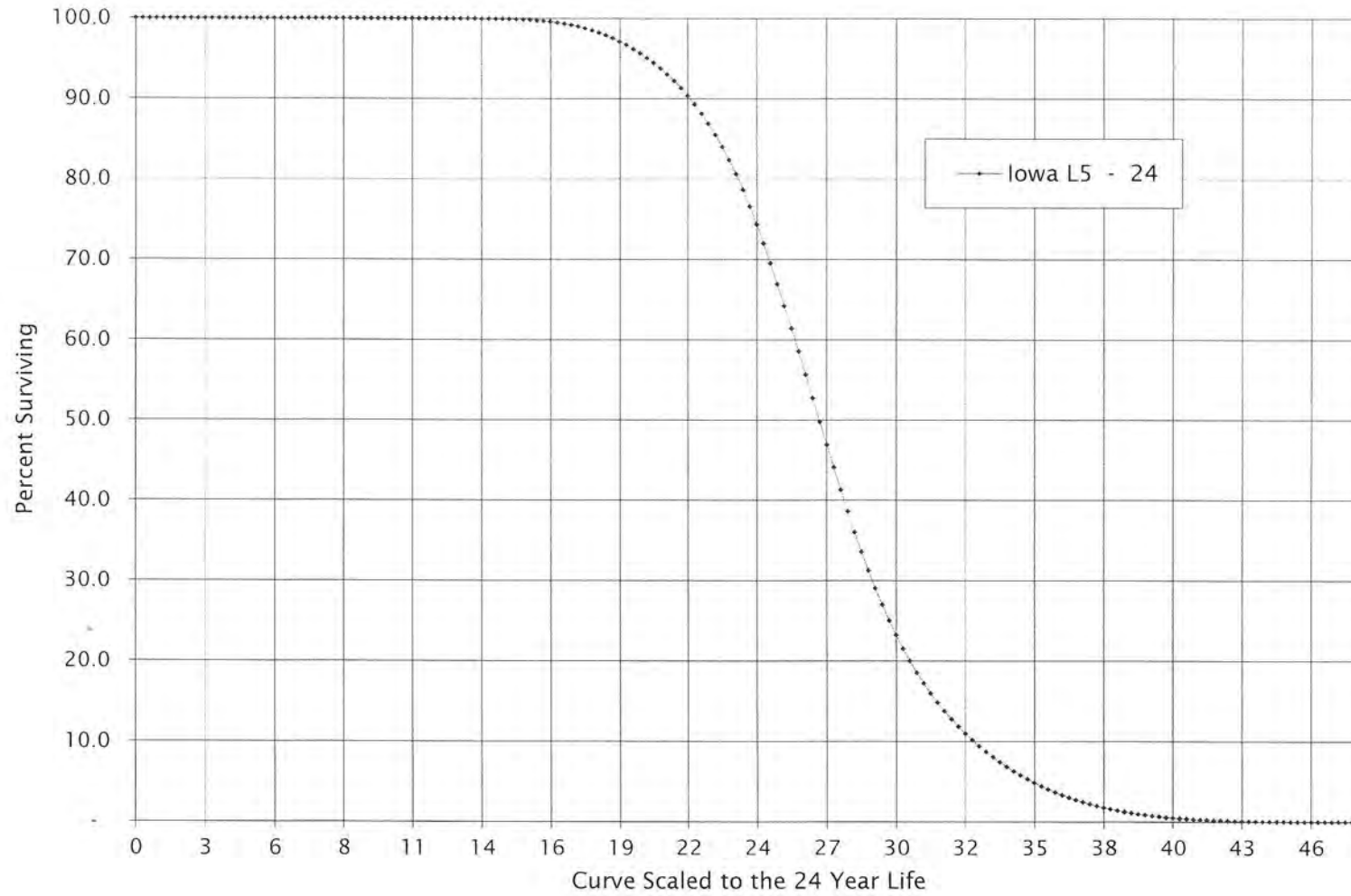
KENERGY
ACCCOUNT 370 - CURVE SHAPE



KENERGY
ACCCOUNT 371 - CURVE SHAPE



KENERGY
ACCCOUNT 373 - CURVE SHAPE



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Tab 10

Account Investment Summary

KENERGY
ACCOUNT INVESTMENT SUMMARY

Account 362

	Balance	Additions	Retirements	Reclassifications		Balance
	Beg of Year			Debit	Credit	End of Year
2014	24,859,411	1,007,343	426,925			25,439,829
2013	24,634,041	659,719	434,349			24,859,411
2012	24,517,528	1,220,130	1,103,617			24,634,041
2011	24,303,158	484,485	270,115			24,517,528
2010	25,128,622	883,869	1,709,333			24,303,158
2009	25,110,641	178,245	160,264			25,128,622
2008	25,037,905	234,857	162,121			25,110,641
2007	25,009,602	136,572	108,269			25,037,905
2006	24,207,083	946,169	143,650			25,009,602
2005	24,210,561	460,961	464,440			24,207,083
2004	23,004,162	1,486,176	279,778			24,210,561
2003	22,369,372	970,936	336,146			23,004,162
2002	19,515,194	3,030,882	176,705			22,369,372
2001	16,164,840	3,392,238	41,883			19,515,194
2000	14,244,514	1,920,326				16,164,840
1999	13,607,746	680,036	43,268			14,244,514
1998	12,472,154	1,492,598	357,006			13,607,746
1997	12,468,362	47,569	43,777			12,472,154
1996	11,106,337	1,667,996	305,971			12,468,362
1995	11,097,537	23,617	14,818			11,106,337
1994	11,033,527	111,078	47,068			11,097,537
1993	10,989,714	84,071	52,261	12,003		11,033,527
1992	10,940,799	193,460	144,545			10,989,714
1991	10,580,326	363,415	2,942			10,940,799
1990	10,501,289	106,933	27,896			10,580,326
1989	9,181,450	1,394,073	74,234			10,501,289
1988	9,095,406	94,138	8,094			9,181,450
1987	8,970,511	207,261	82,366			9,095,406
1986	7,013,267	1,959,111	1,867			8,970,511
1985	6,821,774	337,455	145,962			7,013,267
1984	6,415,950	472,100	66,276			6,821,774
1983	5,897,969	545,792	27,812			6,415,950
1982	4,822,882	1,162,117	45,493		41,537	5,897,969
1981	4,255,707	619,632	52,456			4,822,882
1980	4,152,391	103,316				4,255,707
1979	3,504,948	649,581	2,137		0	4,152,391
1978	2,863,189	814,955	159,570		13,626	3,504,948
1977	2,635,460	308,357	71,524		9,104	2,863,189
1976	2,345,772	341,074	36,397		14,989	2,635,460
1975	2,198,456	308,558	153,244		7,997	2,345,772

KENERGY
ACCOUNT INVESTMENT SUMMARY

Account 362

	Balance	<u>Additions</u>	<u>Retirements</u>	<u>Reclassifications</u>		Balance
	<u>Beg of Year</u>			<u>Debit</u>	<u>Credit</u>	<u>End of Year</u>
1974	2,033,662	164,794				2,198,456
1973	1,916,788	134,419	2,557		14,989	2,033,662
1972	1,812,771	166,837	47,467		15,352	1,916,788
1971	1,781,526	67,718	20,603		15,870	1,812,771
1970	1,671,489	193,158	60,936		22,185	1,781,526
1969	1,546,661	129,648	4,819			1,671,489
1968	1,477,217	158,988	89,545			1,546,661
1967	1,386,493	115,100	24,375			1,477,217
1966	1,359,268	120,129	90,244		2,660	1,386,493
1965	1,378,621	27,703	46,970	1,652	1,738	1,359,268
1964	1,379,301	583			1,263	1,378,621
1963	1,211,499	257,050	89,632	384		1,379,301
1962	1,144,886	67,693	1,080			1,211,499
1961	1,022,412	138,637	16,164			1,144,886
1960	982,366	40,047				1,022,412
1959	940,826	40,741		799		982,366
1958	905,343	64,562	12,927	552	16,704	940,826
1957	607,645	299,881			2,184	905,343
1956	557,476	50,170				607,645
1955	488,575	80,403	11,503			557,476
1954	398,145	90,431				488,575
1953	313,011	86,467	14,230	26,578	13,681	398,145
1952	108,016	217,637	12,642			313,011
1951	112,575		8,208	3,649		108,016
1950	94,258	33,140	7,649	250	7,423	112,575
1949	33,033	64,550	1,963		1,363	94,258
1948	24,974	11,324	3,265			33,033
1947	23,860	1,114				24,974
1946	19,803	5,882	1,825			23,860
1945	19,803					19,803
1944	9,792	10,011				19,803
1943	9,792					9,792
1942	9,567	225				9,792
1941	9,370	297	100			9,567
1940	3,711	5,659				9,370
1939		3,711				3,711

KENERGY
ACCOUNT INVESTMENT SUMMARY

Account 364

	<u>Balance</u> <u>Beg of Year</u>	<u>Additions</u>	<u>Retirements</u>	<u>Reclassifications</u>		<u>Balance</u> <u>End of Year</u>
				<u>Debit</u>	<u>Credit</u>	
2014	80,544,592	3,328,389	415,695			83,457,286
2013	77,607,851	3,351,473	414,732			80,544,592
2012	73,503,254	4,615,259	510,662			77,607,851
2011	71,012,027	2,829,072	337,845			73,503,254
2010	68,109,695	3,424,342	522,010			71,012,027
2009	64,507,621	4,730,906	1,128,832			68,109,695
2008	61,856,997	3,132,748	482,124			64,507,621
2007	58,948,042	3,332,114	423,159			61,856,997
2006	55,689,068	3,861,410	602,436			58,948,042
2005	53,737,667	3,451,887	500,536		999,949	55,689,068
2004	51,094,757	3,018,608	375,698			53,737,667
2003	48,115,409	3,445,497	466,149			51,094,757
2002	45,115,246	3,518,166	518,002			48,115,409
2001	42,312,292	3,373,974	571,020			45,115,246
2000	38,923,312	4,098,084	709,103			42,312,292
1999	35,906,377	3,798,297	779,629		1,733	38,923,312
1998	33,777,483	2,824,024	693,537		1,592	35,906,377
1997	31,892,415	2,480,828	595,760			33,777,483
1996	30,213,710	2,160,547	481,842			31,892,415
1995	28,725,820	2,042,966	555,076			30,213,710
1994	27,345,295	1,953,455	572,931			28,725,820
1993	26,018,260	2,037,980	710,945			27,345,295
1992	24,678,936	2,143,548	804,224			26,018,260
1991	23,285,999	1,971,933	689,304	110,307		24,678,936
1990	22,110,097	1,774,558	598,656			23,285,999
1989	22,016,408	1,586,090	492,387		1,000,014	22,110,097
1988	21,378,132	1,627,151	487,931		500,944	22,016,408
1987	20,366,648	1,620,674	609,191			21,378,132
1986	19,268,351	1,663,688	565,391			20,366,648
1985	18,082,841	1,638,433	451,344		1,579	19,268,351
1984	16,955,683	1,506,325	379,167			18,082,841
1983	15,900,564	1,450,138	343,234			17,007,468
1982	15,030,299	1,233,656	363,390			15,900,564
1981	13,474,096	2,188,406	629,251	3,713		15,036,965
1980	11,891,583	2,130,091	547,578			13,474,096
1979	10,676,637	1,468,872	252,144		1,781	11,891,583
1978	9,634,428	1,249,703	207,494			10,676,637
1977	8,907,751	858,370	131,693			9,634,428
1976	8,573,470	468,477	134,561	364		8,907,751
1975	7,929,894	744,458	100,882			8,573,470
1974	7,478,014	574,571	114,948		7,743	7,929,894
1973	7,103,879	483,065	108,931			7,478,014
1972	6,753,036	462,515	111,672			7,103,879
1971	6,380,138	519,576	146,254		425	6,753,036

KENERGY
ACCOUNT INVESTMENT SUMMARY

Account 364

	<u>Balance</u> <u>Beg of Year</u>	<u>Additions</u>	<u>Retirements</u>	<u>Reclassifications</u>		<u>Balance</u> <u>End of Year</u>
				<u>Debit</u>	<u>Credit</u>	
1970	6,050,215	435,607	105,684			6,380,138
1969	5,167,211	457,353	111,271	536,922		6,050,215
1968	4,931,402	362,639	126,830			5,167,211
1967	4,624,314	424,543	117,456			4,931,402
1966	4,450,200	262,348	88,093		141	4,624,314
1965	4,301,003	233,111	82,868		1,045	4,450,200
1964	4,164,821	190,991	53,640		1,169	4,301,003
1963	3,927,157	308,665	72,697	1,696		4,164,821
1962	1,973,080	166,544	54,892		12,674	2,072,058
1961	3,653,440	244,278	44,175		5,365	3,848,178
1960	3,495,067	232,304	74,490	558		3,653,440
1959	3,355,174	211,897	71,994	1	11	3,495,067
1958	3,142,535	308,124	95,455			3,355,204
1957	2,965,600	231,157	57,684	3,462		3,142,535
1956	2,822,852	206,687	61,234	6,206	8,911	2,965,600
1955	2,657,442	246,514	80,837		267	2,822,852
1954	2,532,669	191,051	46,568	102	19,812	2,657,442
1953	2,334,099	225,320	24,578	564	12,735	2,522,669
1952	2,010,196	365,274	31,372			2,344,099
1951	1,915,546	99,398	11,790	7,553	511	2,010,196
1950	1,430,278	510,132	24,864	2,383	2,383	1,915,546
1949	473,420	992,512	25,763		9,891	1,430,278
1948	197,568	71,546	6,347			262,767
1947	178,971	18,942	345			197,568
1946	160,719	19,718	1,466			178,971
1945	135,287	25,422	10			160,699
1944	115,647	24,829	5,189			135,287
1943	126,902	1,271	12,526			115,647
1942	125,819	1,082				126,902
1941	195,843	29,337	99,362			125,819
1940	144,658	51,706	521			195,843
1939		144,658				144,658

KENERGY
ACCOUNT INVESTMENT SUMMARY

Account 365

	<u>Balance</u> <u>Beq of Year</u>	<u>Additions</u>	<u>Retirements</u>	<u>Reclassifications</u>		<u>Balance</u> <u>End of Year</u>
				<u>Debit</u>	<u>Credit</u>	
2014	56,555,491	1,936,723	296,190			58,196,024
2013	54,354,594	2,800,545	599,648			56,555,491
2012	51,662,074	3,565,566	873,046			54,354,594
2011	49,780,190	2,299,796	417,912			51,662,074
2010	48,875,259	1,300,753	395,822			49,780,190
2009	47,750,618	1,636,064	511,423			48,875,259
2008	46,941,867	1,053,894	245,143			47,750,618
2007	45,298,933	2,008,677	365,743			46,941,867
2006	43,909,211	1,688,223	298,501			45,298,933
2005	43,003,165	1,656,779	278,876		471,856	43,909,211
2004	40,929,918	2,320,965	247,719			43,003,165
2003	38,218,737	2,997,954	286,773			40,929,918
2002	35,335,078	3,218,322	334,663			38,218,737
2001	32,235,851	3,437,752	338,525			35,335,078
2000	29,197,055	3,467,283	428,487			32,235,851
1999	26,326,009	3,470,548	598,463		1,039	29,197,055
1998	24,314,531	2,435,556	423,651		428	26,326,009
1997	22,529,054	2,130,735	345,257			24,314,531
1996	21,251,652	1,494,547	217,145			22,529,054
1995	20,229,418	1,294,266	272,033			21,251,652
1994	19,456,704	970,449	197,735			20,229,418
1993	18,629,591	1,088,260	261,147			19,456,704
1992	17,728,954	1,193,606	292,968			18,629,591
1991	16,503,984	1,449,851	268,988	44,106		17,728,954
1990	15,497,438	1,273,949	267,403			16,503,984
1989	13,434,527	940,482	205,742	1,328,171		15,497,438
1988	11,509,541	924,478	169,790	1,170,298		13,434,527
1987	10,999,806	673,837	164,102			11,509,541
1986	10,514,248	655,092	169,534			10,999,806
1985	9,941,450	704,201	130,413			10,515,238
1984	9,415,094	657,981	131,626			9,941,450
1983	8,816,222	677,100	130,013			9,363,309
1982	8,403,019	484,839	105,890	34,254		8,816,222
1981	7,732,329	841,947	169,708	1,168	381	8,405,356
1980	6,857,988	1,264,486	390,145			7,732,329
1979	6,348,505	654,346	144,473		390	6,857,988
1978	5,965,214	462,451	82,831	3,672		6,348,505
1977	5,706,895	309,776	51,458			5,965,214
1976	5,526,767	225,511	44,595		789	5,706,895
1975	5,241,783	319,522	36,188	1,650		5,526,767
1974	5,154,629	201,800	54,218		60,428	5,241,783
1973	5,039,520	153,684	38,575			5,154,629
1972	4,943,176	138,853	42,509			5,039,521

KENERGY
ACCOUNT INVESTMENT SUMMARY

Account 365

	<u>Balance</u> <u>Beg of Year</u>	<u>Additions</u>	<u>Retirements</u>	<u>Reclassifications</u>		<u>Balance</u> <u>End of Year</u>
				<u>Debit</u>	<u>Credit</u>	
1971	4,766,943	236,239	58,671		1,334	4,943,176
1970	4,595,128	202,830	35,742	4,728		4,766,943
1969	4,435,501	308,036	92,381		56,028	4,595,128
1968	4,206,186	277,708	48,393			4,435,501
1967	3,983,133	303,507	80,454			4,206,186
1966	3,843,073	195,704	55,731	87		3,983,133
1965	3,708,012	184,758	49,197		500	3,843,073
1964	3,609,640	131,487	35,926	2,811		3,708,012
1963	3,409,618	252,266	41,306		10,939	3,609,640
1962	3,628,141	96,297	32,119	2,425		3,694,744
1961	3,236,040	129,773	23,736	1,149	211	3,343,015
1960	3,127,201	154,767	46,064	307	172	3,236,040
1959	3,019,046	158,535	47,063	11	3,328	3,127,201
1958	2,847,332	239,894	64,701		3,540	3,018,985
1957	2,730,104	158,561	41,489	156		2,847,332
1956	2,640,822	127,178	37,575	944	1,266	2,730,104
1955	2,534,852	166,541	56,743		3,827	2,640,822
1954	2,373,686	209,971	40,173		8,632	2,534,852
1953	2,196,062	212,603	28,004		6,975	2,373,686
1952	1,886,987	336,717	27,642			2,196,062
1951	1,815,507	75,409	9,573	6,059	415	1,886,987
1950	1,373,540	466,382	20,681	2,737	6,472	1,815,507
1949	445,730	968,525	33,050		7,664	1,373,540
1948	310,251	53,063	6,930			356,383
1947	588,628	21,944	322			610,251
1946	569,651	19,985	1,008			588,628
1945	549,214	20,438				569,651
1944	314,880	64,500	5,770			373,611
1943	319,005	5,606	9,731			314,880
1942	381,897	491	63,383			319,005
1941	236,232	145,908	243			381,897
1940	212,852	23,379				236,232
1939	155,127	57,726				212,852

KENERGY
ACCOUNT INVESTMENT SUMMARY

Account 366

	Balance	<u>Additions</u>	<u>Retirements</u>	<u>Reclassifications</u>		Balance
	<u>Beg of Year</u>			<u>Debit</u>	<u>Credit</u>	<u>End of Year</u>
2014	14,166					14,166
2013	14,166					14,166
2012	14,166					14,166
2011	14,166					14,166
2010	14,166					14,166
2009	14,166					14,166
2008	14,166					14,166
2007	14,166					14,166
2006	14,166					14,166
2005	14,166					14,166
2004	14,166					14,166
2003	14,166					14,166
2002	14,166					14,166
2001	14,166					14,166
2000	14,166					14,166
1999	14,166					14,166
1998	14,166					14,166
1997	14,166					14,166
1996	14,166					14,166
1995	14,166					14,166
1994	14,166					14,166
1993	14,166					14,166
1992	14,166					14,166
1991	14,166					14,166
1990	14,166					14,166
1989	74,894	4,941			65,669	14,166
1988	60,217	10,266		4,410		74,894
1987	56,449	3,767				60,217
1986	53,395	3,055				56,449
1985	49,133	4,261			2,477	50,917
1984	44,493	4,640				49,133
1983	42,773	1,721				44,493
1982	41,236	1,537				42,773
1981	39,110	2,126				41,236
1980	36,512	3,555	958			39,110
1979	35,749	2,946			2,182	36,512
1978	31,787	3,962				35,749
1977	18,515	13,272				31,787
1976	12,785	5,692		38		18,515
1975	9,007	3,778				12,785

KENERGY
ACCOUNT INVESTMENT SUMMARY

Account 366

	<u>Balance</u>		<u>Retirements</u>	<u>Reclassifications</u>		<u>Balance</u>
	<u>Beg of Year</u>	<u>Additions</u>		<u>Debit</u>	<u>Credit</u>	<u>End of Year</u>
1974	8,886	121				9,007
1973	8,450	436				8,886
1972	-	-				-
1971	-	-				-
1970	-	-				-
1969	2,780					2,780
1968	2,780					2,780
1967	2,780					2,780
1966		2,780				2,780

KENERGY
ACCOUNT INVESTMENT SUMMARY

Account 367

	Balance	Additions	Retirements	Reclassifications		Balance
	<u>Beg of Year</u>			<u>Debit</u>	<u>Credit</u>	<u>End of Year</u>
2014	16,447,403	1,079,908	31,725			17,495,586
2013	15,646,473	830,432	29,502			16,447,403
2012	14,838,672	868,954	61,153			15,646,473
2011	14,061,030	808,167	30,525			14,838,672
2010	13,116,976	1,023,153	79,099			14,061,030
2009	12,550,459	600,887	34,370			13,116,976
2008	11,665,566	931,526	46,633			12,550,459
2007	10,722,428	1,035,633	92,495			11,665,566
2006	9,815,435	959,106	52,113			10,722,428
2005	9,210,782	928,958	33,541		290,764	9,815,435
2004	8,352,487	891,199	32,904			9,210,782
2003	7,546,787	821,960	16,260			8,352,487
2002	7,005,836	548,554	7,603			7,546,787
2001	6,451,130	588,176	33,469			7,005,836
2000	5,922,292	565,613	36,775			6,451,130
1999	6,057,206	61,941	72,973			6,046,174
1998	5,504,434	612,046	40,596		18,678	6,057,206
1997	5,044,124	492,933	32,622			5,504,434
1996	4,678,450	402,882	37,208			5,044,124
1995	4,370,913	468,861	161,324			4,678,450
1994	4,065,521	336,592	31,201			4,370,913
1993	3,817,534	264,848	16,860			4,065,521
1992	3,466,838	381,040	30,344			3,817,534
1991	3,267,337	438,245	51,308		187,436	3,466,838
1990	2,850,940	474,106	57,709			3,267,337
1989	2,452,276	441,450	105,007	62,221		2,850,940
1988	2,172,160	304,510	6,979		17,415	2,452,276
1987	2,082,850	104,731	15,421			2,172,160
1986	1,922,299	167,591	7,040			2,082,850
1985	1,672,315	261,665	9,204		573	1,924,204
1984	1,474,585	203,044	5,314			1,672,315
1983	1,331,336	145,954	2,704			1,474,585
1982	1,263,735	69,922	2,321			1,331,336
1981	1,168,255	99,666	4,186			1,263,735
1980	1,058,249	135,040	25,035			1,168,255
1979	894,660	180,039	13,959		2,491	1,058,249
1978	733,286	175,079	13,705			894,660
1977	498,264	238,410	3,388			733,286
1976	424,202	75,293	272		958	498,264
1975	343,213	82,200	1,212			424,202

KENERGY
ACCOUNT INVESTMENT SUMMARY

Account 367

	Balance	<u>Additions</u>	<u>Retirements</u>	Reclassifications		Balance
	<u>Beg of Year</u>			<u>Debit</u>	<u>Credit</u>	<u>End of Year</u>
1974	330,391	20,350	650		6,878	343,213
1973	264,014	66,798	16		405	330,391
1972	232,059	41,817	1,122		290	272,464
1971	187,218	50,235	5,394			232,059
1970	145,137	43,513	1,432			187,218
1969	72,047	21,023	1,612	50,900		142,357
1968	55,576	17,241	770			72,047
1967	26,520	29,056				55,576
1966	7,282	17,663				24,945
1965	850	2,828		3,605		7,282
1964		850				850

KENERGY
ACCOUNT INVESTMENT SUMMARY

Account 368

	Balance	<u>Additions</u>	<u>Retirements</u>	Reclassifications		Balance
	<u>Beg of Year</u>			<u>Debit</u>	<u>Credit</u>	<u>End of Year</u>
2014	35,217,474	1,722,695	176,208			36,763,961
2013	33,531,527	1,931,494	245,547			35,217,474
2012	31,863,108	1,999,382	330,963			33,531,527
2011	30,669,874	1,524,996	331,762			31,863,108
2010	30,010,938	990,238	331,302			30,669,874
2009	29,312,240	1,494,756	796,058			30,010,938
2008	28,007,725	1,589,000	284,485			29,312,240
2007	27,141,155	1,080,139	213,569			28,007,725
2006	26,290,025	1,200,669	349,539			27,141,155
2005	25,574,237	991,614	214,478		61,347	26,290,025
2004	24,752,112	1,074,882	252,757			25,574,237
2003	24,195,333	775,448	218,669			24,752,112
2002	23,450,138	1,139,637	394,443			24,195,333
2001	22,944,147	817,472	311,480			23,450,138
2000	21,645,815	1,630,254	331,922			22,944,147
1999	20,333,673	1,704,766	388,619		4,005	21,645,815
1998	19,044,621	1,559,802	241,574		29,176	20,333,673
1997	18,115,113	1,051,898	122,390			19,044,621
1996	16,953,212	1,325,860	163,959			18,115,113
1995	16,214,994	948,813	210,595			16,953,212
1994	15,626,677	767,058	178,741			16,214,994
1993	15,148,845	734,062	244,227		12,003	15,626,677
1992	14,588,373	765,559	205,087			15,148,845
1991	14,222,305	609,677	251,268	7,659		14,588,373
1990	13,791,105	639,075	207,875			14,222,305
1989	13,398,713	867,211	181,698		293,121	13,791,105
1988	13,373,921	694,391	235,708		433,891	13,398,713
1987	12,800,485	768,703	195,267			13,373,921
1986	12,277,827	750,107	227,449			12,800,485
1985	11,602,191	855,862	179,653			12,278,400
1984	11,046,751	697,307	141,867			11,602,191
1983	10,638,082	592,403	183,733			11,046,751
1982	10,295,956	499,106	164,219	7,239		10,638,082
1981	9,684,573	786,271	174,460			10,296,383
1980	9,230,212	678,778	222,176		2,241	9,684,573
1979	8,622,433	738,262	132,985			9,227,711
1978	7,699,643	1,082,332	170,078	10,546		8,622,443
1977	6,992,456	849,138	150,591	8,641		7,699,643
1976	6,520,132	551,099	94,181	15,406		6,992,457
1975	6,166,329	439,651	88,811	6,347	3,384	6,520,131
1974	5,826,730	395,986	104,728	48,341		6,166,329
1973	5,437,615	463,554	89,210	14,989	217	5,826,730

KENERGY
ACCOUNT INVESTMENT SUMMARY

Account 368

	Balance	<u>Additions</u>	<u>Retirements</u>	Reclassifications		Balance
	<u>Beg of Year</u>			<u>Debit</u>	<u>Credit</u>	<u>End of Year</u>
1972	5,147,892	396,493	121,532	15,352	590	5,437,615
1971	4,896,063	339,410	99,957	15,870	3,494	5,147,892
1970	4,613,245	377,635	108,461	17,457	3,812	4,896,063
1969	4,425,607	357,108	167,929	317	1,858	4,613,245
1968	4,276,771	328,411	179,574			4,425,607
1967	4,049,180	287,174	59,583			4,276,771
1966	3,854,702	248,293	56,476	1,574		4,048,094
1965	3,770,922	204,388	119,350		1,258	3,854,702
1964	3,621,172	199,046	31,361		17,936	3,770,922
1963	3,438,662	212,539	29,528		502	3,621,172
1962	3,259,959	246,006	69,583	4,323	2,043	3,438,662
1961	3,052,845	220,839	12,540	1,445	2,631	3,259,959
1960	2,908,353	180,709	26,583	608	10,240	3,052,845
1959	2,673,932	275,336	20,438	780	21,258	2,908,353
1958	2,413,607	283,996	26,002	5,090	2,753	2,673,938
1957	2,177,464	281,227	40,375		4,709	2,413,607
1956	1,930,166	282,872	34,620		954	2,177,464
1955	1,768,827	200,523	36,889		2,296	1,930,166
1954	1,623,683	183,154	37,101		909	1,768,827
1953	1,512,765	181,713	51,567		19,229	1,623,683
1952	1,332,239	202,049	20,335	1,892	3,081	1,512,765
1951	1,253,501	152,533	24,432	30,310	79,674	1,332,239
1950	1,000,132	284,314	13,863	5,514	22,596	1,253,501
1949	716,507	398,668	4,857	2,550	112,735	1,000,132
1948	542,507	179,214	5,213			716,507
1947	286,334	256,502	329			542,507
1946	249,737	38,074	1,478			286,334
1945	230,634	19,273	170			249,737
1944	204,387	27,629	1,381			230,634
1943	194,528	10,328	470			204,387
1942	155,916	38,612				194,528
1941	126,777	30,208	1,068			155,916
1940	98,195	28,707	124			126,778
1939	47,027	21,168				68,195

KENERGY
ACCOUNT INVESTMENT SUMMARY

Account 369

	Balance	<u>Additions</u>	<u>Retirements</u>	Reclassifications		Balance
	<u>Beg of Year</u>			<u>Debit</u>	<u>Credit</u>	<u>End of Year</u>
2014	27,426,977	1,379,248	54,889			28,751,336
2013	26,390,298	1,099,396	62,717			27,426,977
2012	24,866,963	1,258,304	(265,031)			26,390,298
2011	23,692,803	1,228,735	54,575			24,866,963
2010	22,274,774	1,491,159	73,130			23,692,803
2009	21,137,072	1,171,797	34,095			22,274,774
2008	19,624,667	1,460,250	(52,155)			21,137,072
2007	17,743,195	1,808,181	(73,291)			19,624,667
2006	15,752,111	1,896,955	(94,129)			17,743,195
2005	14,578,763	1,620,734	(51,920)		499,306	15,752,111
2004	14,158,137	1,463,444	1,042,818			14,578,763
2003	12,735,330	1,486,747	63,940			14,158,137
2002	11,602,636	1,210,999	78,305			12,735,330
2001	10,746,982	944,720	89,066			11,602,636
2000	9,982,605	873,554	109,178			10,746,982
1999	8,636,163	1,466,842	120,136		264	9,982,605
1998	8,049,316	695,661	104,498		4,316	8,636,163
1997	7,501,868	648,283	100,836			8,049,316
1996	6,978,274	610,516	86,922			7,501,868
1995	6,549,574	553,447	124,747			6,978,274
1994	6,130,108	498,643	79,177			6,549,574
1993	5,797,110	425,680	92,682			6,130,108
1992	5,488,072	419,430	110,392			5,797,110
1991	5,152,978	422,902	103,212	15,404		5,488,072
1990	4,829,247	416,055	92,324			5,152,978
1989	4,495,354	423,251	89,358			4,829,247
1988	4,427,977	351,028	98,652		184,999	4,495,354
1987	4,241,401	283,822	97,246			4,427,977
1986	4,013,541	330,786	102,926			4,241,401
1985	3,740,712	361,060	88,221			4,013,551
1984	3,439,897	374,928	74,113			3,740,712
1983	3,138,122	368,529	66,754			3,439,897
1982	2,940,867	262,731	65,476			3,138,122
1981	2,725,241	290,625	74,847		151	2,940,868
1980	2,495,955	311,745	82,459			2,725,241
1979	2,199,901	370,963	74,492		418	2,495,955
1978	1,951,966	306,653	58,126		591	2,199,902
1977	1,745,341	250,783	43,683		475	1,951,966
1976	1,649,116	137,726	41,503	1		1,745,341
1975	1,519,200	166,720	36,804			1,649,116
1974	1,425,172	119,169	35,768	10,852	226	1,519,200
1973	1,358,431	106,693	39,952			1,425,172

KENERGY
ACCOUNT INVESTMENT SUMMARY

Account 369

	<u>Balance</u> <u>Beg of Year</u>	<u>Additions</u>	<u>Retirements</u>	<u>Reclassifications</u>		<u>Balance</u> <u>End of Year</u>
				<u>Debit</u>	<u>Credit</u>	
1972	1,296,231	96,856	34,946	290		1,358,431
1971	1,227,417	104,339	35,525			1,296,231
1970	1,161,243	97,155	30,981			1,227,417
1969	1,097,849	91,456	29,609	1,680	134	1,161,243
1968	1,058,856	71,814	32,822			1,097,848
1967	1,011,912	76,609	29,664			1,058,857
1966	964,846	77,993	29,352	2,660		1,016,147
1965	912,225	81,454	25,166		3,667	964,846
1964	856,760	67,396	15,766	3,836		912,225
1963	805,352	69,726	18,331	13		856,760
1962	778,589	45,111	16,517		1,831	805,352
1961	739,620	56,743	17,369		404	778,589
1960	707,326	51,335	18,993	56	104	739,620
1959	674,738	52,429	17,076		2,765	707,326
1958	643,956	47,831	17,003			674,784
1957	598,966	55,523	16,339	5,833	26	643,956
1956	558,378	55,450	14,456	964	1,371	598,966
1955	512,888	62,466	17,052	76		558,378
1954	482,963	38,662	8,639	409	507	512,888
1953	412,459	58,785	7,082	18,801		482,963
1952	347,088	69,269	3,898			412,459
1951	317,213	31,103	3,585	2,424	67	347,088
1950	224,331	97,217	4,235	260	359	317,213
1949	80,623	147,945	2,933		1,304	224,331
1948	68,823	12,969	1,169			80,623
1947	66,689	2,205	72			68,823
1946	64,178	2,721	209			66,689
1945	60,805	3,373				64,178
1944	52,329	9,842	1,366			60,805
1943	52,995	1,460	2,126			52,329
1942	45,308	7,692	4			52,995
1941	44,159	12,016	10,868			45,308
1940	35,658	8,542	42			44,158
1939	12,904	22,754				35,658

KENERGY
ACCOUNT INVESTMENT SUMMARY

Account 370

	Balance	Additions	Retirements	Reclassifications		Balance
	<u>Beg. of Year</u>			<u>Debit</u>	<u>Credit</u>	<u>End of Year</u>
2014	6,048,576	109,555	74,562			6,083,569
2013	5,724,983	361,022	37,429			6,048,576
2012	5,548,022	226,420	49,459			5,724,983
2011	5,403,710	203,022	58,710			5,548,022
2010	5,281,230	173,692	51,212			5,403,710
2009	5,236,848	104,533	60,151			5,281,230
2008	5,020,734	249,768	33,654			5,236,848
2007	4,831,106	233,932	44,304			5,020,734
2006	4,651,074	221,620	41,588			4,831,106
2005	4,477,636	230,154	55,978		738	4,651,074
2004	4,311,738	198,198	32,299			4,477,636
2003	4,151,280	205,107	44,650			4,311,738
2002	4,049,840	156,209	54,768			4,151,280
2001	3,841,432	265,631	57,223			4,049,840
2000	3,761,243	84,260	4,071			3,841,432
1999	3,526,899	245,737	11,393			3,761,243
1998	3,381,961	208,298	63,359			3,526,899
1997	3,231,509	195,091	44,638			3,381,961
1996	3,075,110	198,946	42,548			3,231,509
1995	2,983,626	155,382	63,898			3,075,110
1994	2,897,046	138,361	51,781			2,983,626
1993	2,806,437	142,912	52,303			2,897,046
1992	2,677,391	178,929	49,884			2,806,437
1991	2,575,374	152,954	50,937			2,677,391
1990	2,491,111	142,083	57,820			2,575,374
1989	2,442,512	118,019	37,832		31,588	2,491,111
1988	2,331,508	154,794	27,904		15,886	2,442,512
1987	2,237,998	117,602	24,092			2,331,508
1986	2,140,256	124,784	27,041			2,237,998
1985	2,048,647	121,796	30,163		135	2,140,145
1984	1,909,918	145,904	6,875			2,048,947
1983	1,763,336	183,500	34,969		1,949	1,909,919
1982	1,645,352	136,184	18,200			1,763,336
1981	1,549,756	130,891	35,295			1,645,352
1980	1,488,203	76,763	17,451	2,241		1,549,756
1979	1,424,282	105,352	41,333		98	1,488,203
1978	1,326,428	140,672	42,452		367	1,424,282
1977	1,212,969	122,207	8,369		379	1,326,428
1976	1,125,535	95,824	7,598		792	1,212,969
1975	1,058,576	75,279	7,973		347	1,125,535

KENERGY
ACCOUNT INVESTMENT SUMMARY

Account 370

	Balance	Additions	Retirements	Reclassifications		Balance
	<u>Beg of Year</u>			<u>Debit</u>	<u>Credit</u>	<u>End of Year</u>
1974	1,005,159	78,405	10,863		14,125	1,058,576
1973	933,932	76,492	5,059		206	1,005,159
1972	880,897	63,390	10,355			933,932
1971	825,510	61,555	6,145		23	880,897
1970	857,281	48,805	72,773		7,804	825,510
1969	821,910	51,697	22,644	6,319		857,281
1968	804,413	54,350	36,854			821,910
1967	753,914	60,803	10,304			804,413
1966	710,026	58,447	14,559		1,574	752,340
1965	680,758	39,016	9,219	184	714	710,026
1964	633,495	49,426	1,948			680,973
1963	593,138	42,383	2,034	40	33	633,495
1962	555,758	41,952	3,634		938	593,138
1961	525,975	29,820	76	214	175	555,758
1960	504,146	33,230	11,077		324	525,975
1959	475,067	31,869	3,879	2,770	1,681	504,146
1958	440,493	42,648	5,484	889	3,480	475,067
1957	415,469	28,101	2,975		101	440,493
1956	388,014	29,984	2,338		192	415,469
1955	356,872	35,767	4,579	133	180	388,014
1954	331,628	29,685	6,881	2,483	45	356,870
1953	312,335	34,387	8,828		6,266	331,628
1952	266,094	47,293	675		378	312,335
1951	246,791	22,076	1,579	158	1,353	266,094
1950	200,053	48,842	90	25	2,039	246,791
1949	141,785	59,674	18	1,140	2,528	200,053
1948	104,434	37,766	415			141,785
1947	77,025	27,455	47			104,434
1946	65,905	11,283	162			77,025
1945	58,543	7,385	23			65,905
1944	47,172	11,373	1			58,543
1943	43,933	3,267	28			47,172
1942	40,201	3,798	66			43,933
1941	27,157	13,087	42			40,201
1940	18,749	8,408				27,157
1939	7,644	11,105				18,749

KENERGY
ACCOUNT INVESTMENT SUMMARY

Account 371

	Balance	Additions	Retirements	Reclassifications		Balance
	Beg of Year			Debit	Credit	End of Year
2014	4,017,705	453,737	130,237			4,341,205
2013	3,800,054	297,139	79,488			4,017,705
2012	3,595,852	292,010	87,808			3,800,054
2011	3,401,155	249,052	54,355			3,595,852
2010	3,286,998	155,960	41,803			3,401,155
2009	3,184,464	139,272	36,738			3,286,998
2008	3,065,305	155,502	36,343			3,184,464
2007	2,938,278	158,788	31,761			3,065,305
2006	2,796,078	184,777	42,577			2,938,278
2005	2,736,746	145,873	35,376		51,165	2,796,078
2004	2,637,951	128,918	30,123			2,736,746
2003	2,531,244	132,927	26,220			2,637,951
2002	2,393,046	170,433	32,235			2,531,244
2001	2,320,148	102,064	29,166			2,393,046
2000	2,257,501	98,931	36,284			2,320,148
1999	2,142,398	153,539	38,435			2,257,501
1998	2,034,678	151,011	43,291			2,142,398
1997	1,951,838	126,453	43,613			2,034,678
1996	1,863,775	131,616	43,553			1,951,838
1995	1,791,653	128,980	56,857			1,863,775
1994	1,716,740	124,438	49,525			1,791,653
1993	1,646,024	127,287	56,571			1,716,740
1992	1,590,187	121,426	65,589			1,646,024
1991	1,538,554	79,143	37,469	9,960		1,590,187
1990	1,498,157	80,414	40,018			1,538,554
1989	1,459,782	77,514	39,139			1,498,157
1988	1,435,914	87,587	40,199		23,520	1,459,782
1987	1,406,855	65,636	36,577			1,435,914
1986	1,358,074	91,073	42,292			1,406,855
1985	1,328,689	58,474	28,954			1,358,209
1984	1,285,672	71,119	28,102			1,328,689
1983	1,258,859	55,418	28,604			1,285,672
1982	1,234,277	57,341	32,760			1,258,859
1981	1,213,539	59,916	39,177			1,234,277
1980	1,173,065	70,909	30,435			1,213,539
1979	1,109,237	82,185	18,357			1,173,065
1978	1,042,155	84,818	17,737			1,109,237
1977	963,956	90,728	12,529			1,042,155
1976	920,255	57,465	13,572			964,148
1975	837,848	94,366	11,126		832	920,255

KENERGY
ACCOUNT INVESTMENT SUMMARY

Account 371

	Balance			Reclassifications		Balance
	<u>Beg of Year</u>	<u>Additions</u>	<u>Retirements</u>	<u>Debit</u>	<u>Credit</u>	<u>End of Year</u>
1974	770,837	75,436	8,243		181	837,848
1973	684,502	96,230	9,895			770,837
1972	603,198	93,340	12,036			684,502
1971	521,033	90,688	8,523			603,198
1970	457,463	70,557	6,986			521,033
1969	148,101	32,851	2,219		2,121	176,612
1968	127,232	22,664	1,795			148,101
1967	109,534	20,037	2,340			127,232
1966	95,727	15,515	1,708			109,534
1965	81,007	17,212	2,492			95,727
1964	72,004	18,397	1,552		8,057	80,792
1963	28,999	24,476	2,230	20,759		72,004
1962	7,779	25,001	231		3,550	28,999
1961		8,292	513			7,779

KENERGY
ACCOUNT INVESTMENT SUMMARY

Account 373

	<u>Beg of Year</u>	<u>Additions</u>	<u>Retirements</u>	<u>Debit</u>	<u>Credit</u>	<u>End of Year</u>
2014	880,824	24,361	7,186			897,999
2013	860,341	29,581	9,098			880,824
2012	813,252	56,617	9,528			860,341
2011	808,958	10,887	6,593			813,252
2010	785,169	27,734	3,945			808,958
2009	773,072	13,288	1,191			785,169
2008	705,641	71,602	4,171			773,072
2007	602,628	109,515	6,502			705,641
2006	550,896	56,162	4,430			602,628
2005	521,033	53,586	7,074		16,648	550,896
2004	476,254	53,399	8,620			521,033
2003	398,688	80,327	2,741			476,274
2002	350,910	50,660	2,901			398,668
2001	324,800	31,573	5,464			350,910
2000	239,547	89,397	4,143			324,800
1999	232,439	14,442	7,334			239,547
1998	211,270	23,935	2,766			232,439
1997	206,874	5,171	774			211,270
1996	188,762	40,053	21,941			206,874
1995	163,914	28,471	3,623			188,762
1994	153,240	19,665	8,990			163,914
1993	146,665	8,973	2,398			153,240
1992	141,840	5,667	842			146,665
1991	140,037	2,970	1,167			141,840
1990	138,135	2,874	972			140,037
1989	131,135	7,778	778			138,135
1988	130,132	1,726	2,671	1,947		131,135
1987	110,749	19,979	597			130,132
1986	105,827	5,084	162			110,749
1985	96,639	9,972	783			105,827
1984	96,076	563				96,639
1983	89,394	6,682				96,076
1982	86,235	3,159				89,394
1981	79,154	7,081				86,235
1980	63,175	17,957	1,978			79,154
1979	54,591	8,584				63,175
1978	47,655	7,364	428			54,591
1977	45,355	5,229	2,930			47,655
1976	44,823	4,714	1,374	192		48,355
1975	43,552	659	220	832		44,823
1974	40,285	3,267				43,552

KENERGY
ACCOUNT INVESTMENT SUMMARY

Account 373

	<u>Beg of Year</u>	<u>Additions</u>	<u>Retirements</u>	<u>Debit</u>	<u>Credit</u>	<u>End of Year</u>
1973	32,571	7,783	69			40,285
1972	30,127	2,648	204			32,571
1971	29,801	326				30,127
1970	28,510	1,291				29,801
1969	25,984	406		2,121		28,510
1968	24,883	178	923			24,138
1967	24,638	585	340			24,883
1966	23,418	1,220				24,638
1965	24,227	508	1,317			23,418
1964	16,136	249		7,842		24,226
1963	38,273	677	2,183		20,631	16,136
1962	38,515		150		92	38,273
1961	14,476	25,844	1,806			38,515
1960	13,998	522	34			14,486
1959	13,873	115				13,988
1958	10,116	3,404	758	1,110		13,873
1957	7,313	6,702	3,898			10,116
1956	7,313					7,313
1955	7,227	86				7,313
1954	7,190	37				7,227
1953	6,332			858		7,190
1952	6,332					6,332
1951	6,016	315				6,332
1950	2,135	4,295	414			6,016
1949	3,818	651	2,334			2,135
1948	3,818					3,818
1947	3,776	41				3,818
1946	3,776					3,776
1945	3,776					3,776
1944	60	3,717				3,776
1943	60					60
1942		60				60
1941	(823)	823				-
1940					823	(823)

Kenergy

2015 Depreciation Study

Tab 11

Net Salvage Tables

Kenergy Annual Retirements and Net Salvage

Acct 362
Station & Equipment

	<u>Plant in Service</u>	<u>Retirements</u>	<u>Retirement Ratio</u>	<u>Gross Salvage</u>	<u>Cost of Removal</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2014	25,439,829	426,925	1.7%	133,764	27,618	106,146	24.9%
2013	24,859,411	434,349	1.7%	376,024	13,280	362,744	83.5%
2012	24,634,041	1,103,617	4.5%	8,705	(45,003)	53,708	4.9%
2011	24,517,528	270,115	1.1%	43,529	(24,667)	68,196	25.2%
2010	24,303,158	1,709,333	7.0%	65,665	22,712	42,953	2.5%
2009	25,128,621	160,265	0.6%	41,710	11,210	30,500	19.0%
2008	25,110,641	162,121	0.6%	69,514	16,316	53,198	32.8%
2007	25,037,905	108,269	0.4%	49,625 *	7,332	42,293	39.1%
2006	25,009,601	143,650	0.6%	41,858	9,892	31,966	22.3%
2005	24,207,083	464,440	1.9%	55,387	14,705	40,681	8.8%
2004	24,210,561	279,778	1.2%	74,803	25,418	49,385	17.7%
2003	23,004,162	336,166	1.5%	58,752	12,122	46,629	13.9%
2002	22,369,372	176,704	0.8%	86,394	13,041	73,353	41.5%
Total	317,831,913	5,775,731	1.8%	1,105,729	103,976	1,001,753	17.3%
						Five Year Average Net Salvage	16.1%
						Ten Year Average Net Salvage	16.7%
						Prescribed Net Salvage	20%
						Recommended Net Salvage	16%

* Actual debits of \$106,115 was adjusted to remove the \$155,740 Account 154.1 (Substation Inventory) adjustment to have the salvage analysis reflect normal salvage activity

Kenergy
Annual Retirements and Net Salvage

Acct 364
Poles, Towers & Fixtures

	<u>Plant in Service</u>	<u>Retirements</u>	<u>Retirement Ratio</u>	<u>Gross Salvage</u>	<u>Cost of Removal</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2014	83,457,286	415,695	0.5%	47,035	509,578	(462,543)	-111.3%
2013	80,544,592	414,732	0.5%	50,131	521,281	(471,150)	-113.6%
2012	77,607,851	510,662	0.7%	91,600	583,299	(491,699)	-96.3%
2011	73,503,254	337,845	0.5%	37,084	380,065	(342,981)	-101.5%
2010	71,012,027	522,010	0.7%	28,891	445,874	(416,983)	-79.9%
2009	68,109,695	1,128,831	1.7%	18,669	341,510	(322,841)	-28.6%
2008	64,507,621	482,124	0.7%	34,454	482,762	(448,308)	-93.0%
2007	61,856,998	423,159	0.7%	120,053	499,465	(379,412)	-89.7%
2006	58,948,042	602,436	1.0%	84,455	638,450	(553,995)	-92.0%
2005	55,689,068	500,536	0.9%	71,560	358,756	(287,197)	-57.4%
2004	52,737,717	375,698	0.7%	49,830	405,802	(355,972)	-94.7%
2003	50,423,671	466,149	0.9%	67,744	533,470	(465,726)	-99.9%
2002	47,793,322	518,002	1.1%	58,565	532,996	(474,431)	-91.6%
Total	846,191,144	6,697,880	0.8%	760,070	6,233,308	(5,473,238)	-81.7%
						Five Year Average Net Salvage	-99.3%
						Ten Year Average Net Salvage	-78.3%
						Adjustment Factor	81%
						Adjusted Ten Year Net Salvage	-63%
						Prescribed Net Salvage	-51%
						Recommended Net Salvage	-51%

Kenergy Annual Retirements and Net Salvage

Acct 365
Overhead Conds, & Devices

	<u>Plant in Service</u>	<u>Retirements</u>	<u>Retirement Ratio</u>	<u>Gross Salvage</u>	<u>Cost of Removal</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2014	58,196,024	296,190	0.5%	72,737	238,862	(166,125)	-56.1%
2013	56,555,491	599,648	1.1%	71,607	301,066	(229,459)	-38.3%
2012	54,654,594	873,046	1.6%	78,408	441,155	(362,747)	-41.5%
2011	51,662,074	417,912	0.8%	55,815	225,589	(169,774)	-40.6%
2010	49,780,190	395,822	0.8%	35,721	245,111	(209,390)	-52.9%
2009	48,875,258	511,423	1.0%	62,767	160,804	(98,037)	-19.2%
2008	47,750,618	245,143	0.5%	23,414	198,135	(174,721)	-71.3%
2007	46,941,867	365,743	0.8%	96,755	316,632	(219,877)	-60.1%
2006	45,298,933	298,501	0.7%	79,002	294,178	(215,176)	-72.1%
2005	43,909,211	278,876	0.6%	47,636	187,120	(139,484)	-50.0%
2004	42,531,309	247,719	0.6%	52,387	262,545	(210,158)	-84.8%
2003	40,613,246	286,773	0.7%	51,210	295,621	(244,411)	-85.2%
2002	38,066,750	334,663	0.9%	32,041	313,440	(281,400)	-84.1%
Total	624,835,565	5,151,459	0.8%	759,500	3,480,258	(2,720,758)	-52.8%
							Five Year Average Net Salvage -44.0%
							Ten Year Average Net Salvage -46.3%
							Prescribed Net Salvage -40%
							Recommended Net Salvage -44%

Kenergy Annual Retirements and Net Salvage

Acct 366
Underground Conduit

	<u>Plant in Service</u>	<u>Retirements</u>	<u>Retirement Ratio</u>	<u>Gross Salvage</u>	<u>Cost of Removal</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2014	14,666		0.0%			-	
2013	14,666		0.0%			-	
2012	14,666		0.0%			-	
2011	14,666		0.0%			-	
2010	14,666		0.0%			-	
2009	14,666		0.0%			-	
2008	14,666		0.0%			-	
2007	14,666		0.0%			-	
2006	14,666		0.0%			-	
2005	14,666		0.0%			-	
2004	14,666		0.0%			-	
2003	14,666		0.0%			-	
2002	14,666		0.0%			-	
Total	190,658	-	0.0%	-	-	-	

Five Year Average Net Salvage

Ten Year Average Net Salvage

Prescribed Net Salvage 0%

Recommended Net Salvage 0%

Kenergy
Annual Retirements and Net Salvage

Acct 367
Underground Conds & Devices

	<u>Plant in Service</u>	<u>Retirements</u>	<u>Retirement Ratio</u>	<u>Gross Salvage</u>	<u>Cost of Removal</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2014	17,495,586	31,725	0.2%	30	16,513	(16,483)	-52.0%
2013	16,447,403	29,502	0.2%	214	14,895	(14,681)	-49.8%
2012	15,646,473	61,153	0.4%	3,710	16,865	(13,155)	-21.5%
2011	14,838,672	30,525	0.2%	272	19,087	(18,815)	-61.6%
2010	14,061,030	79,099	0.6%	167	30,569	(30,402)	-38.4%
2009	13,116,976	34,370	0.3%	1,870	17,153	(15,283)	-44.5%
2008	12,550,459	46,633	0.4%	4,495	10,976	(6,481)	-13.9%
2007	11,665,566	92,495	0.8%	8,500	49,338	(40,838)	-44.2%
2006	10,722,428	52,113	0.5%	349	29,084	(28,735)	-55.1%
2005	9,815,435	33,541	0.3%	(3,177)	650	(3,827)	-11.4%
2004	8,920,019	32,904	0.4%	(2,033)	6,446	(8,479)	-25.8%
2003	8,157,350	16,260	0.2%	(3,368)	6,060	(9,428)	-58.0%
2002	7,453,132	7,603	0.1%	(1,574)	4,726	(6,300)	-82.9%
Total	160,890,529	547,922	0.3%	9,456	222,362	(212,906)	-38.9%
							Five Year Average Net Salvage -40.3%
							Ten Year Average Net Salvage -38.4%
							Adjustment Factor 81%
							Adjusted Net Salvage -31%
							Prescribed Net Salvage -30%
							Recommended Net Salvage -31%

Kenergy Annual Retirements and Net Salvage

Acct 368
Line Transformers

	<u>Plant in Service</u>	<u>Retirements</u>	<u>Retirement Ratio</u>	<u>Gross Salvage</u>	<u>Cost of Removal</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2014	36,763,961	176,208	0.5%	34,529	191,663	(157,134)	-89.2%
2013	35,217,474	245,547	0.7%	39,328	261,699	(222,371)	-90.6%
2012	33,531,527	330,963	1.0%	56,952	282,153	(225,201)	-68.0%
2011	31,863,108	331,762	1.0%	46,219	259,343	(213,124)	-64.2%
2010	30,669,874	331,302	1.1%	18,721	262,597	(243,876)	-73.6%
2009	30,010,938	796,058	2.7%	26,346	289,878	(263,532)	-33.1%
2008	29,312,240	284,485	1.0%	156,967	219,363	(62,396)	-21.9%
2007	28,007,724	213,569	0.8%	10,053	135,384	(125,331)	-58.7%
2006	27,141,155	349,539	1.3%	3,416	201,623	(198,207)	-56.7%
2005	26,290,025	214,478	0.8%	6,363	115,691	(109,328)	-51.0%
2004	25,512,889	252,757	1.0%	(4,122)	157,064	(161,186)	-63.8%
2003	24,710,940	218,669	0.9%	13,660	136,092	(122,432)	-56.0%
2002	24,175,573	394,443	1.6%	17,224	222,083	(204,859)	-51.9%
Total	383,207,428	4,139,780	1.1%	425,656	2,734,633	(2,308,977)	-55.8%
						Five Year Average Net Salvage	-75.0%
						Ten Year Average Net Salvage	-55.6%
						Adjustment Factor	81%
						Adjusted Net Salvage	-45%
						Prescribed Net Salvage	-33%
						Recommended Net Salvage	-39%

Kenergy
Annual Retirements and Net Salvage

Acct 369
Services

	<u>Plant in Service</u>	<u>Retirements</u>	<u>Retirement Ratio</u>	<u>Gross Salvage</u>	<u>Cost of Removal</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2014	28,751,336	54,889	0.2%	2,352	102,477 #	(100,125)	-182.4%
2013	27,426,977	62,717	0.2%	3,882	117,689 #	(113,807)	-181.5%
2012	26,390,298	66,761 *	0.3%	10,994	92,434	(81,440)	-122.0%
2011	24,866,963	54,838 *	0.2%	10,591	81,633	(71,042)	-129.5%
2010	23,692,803	90,468 *	0.4%	3,685	88,483	(84,798)	-93.7%
2009	22,259,887	54,827 *	0.2%	2,567	68,084 **	(65,517)	-119.5%
2008	19,624,667	74,204 *	0.4%	15,915	36,387 **	(20,472)	-27.6%
2007	19,624,667	82,752 *	0.4%	27,860	43,216 **	(15,356)	-18.6%
2006	17,743,194	93,439 *	0.5%	22,595	38,982 **	(16,387)	-17.5%
2005	15,752,111	79,430 *	0.5%	12,035	16,602 **	(4,567)	-5.7%
2004	14,079,457	68,988	0.5%	12,735	94,882	(82,147)	-119.1%
2003	13,823,043	63,940	0.5%	14,844	94,743	(79,899)	-125.0%
2002	12,574,502	78,305	0.6%	13,746	85,301	(71,555)	-91.4%
Total	266,609,905	925,558	0.3%	153,801	960,914	(355,901)	-38.5%
					Five Year Average Net Salvage		-136.9%
					Ten Year Average Net Salvage		-80.3%
					Prescribed Net Salvage		-32%
					Recommended Net Salvage		-32%

* Adjusted to remove the impact of the idle services adjustment in 2004

** Adjusted below to have cost of removal consistent with the retirement adjustment

Actual Cost of Removal for 2013 was \$117,689 and \$102,477 for 2014. For this analysis these amounts were adjusted to the average of the prior five years (2008 to 2012).

	<u>Booked COR</u>	<u>Idle Services Adjustment #</u>	<u>Adjustment Amount</u>	<u>Adjusted COR</u>
2009	90,779	25.0%	22,695	68,084
2008	101,074	64.0%	64,687	36,387
2007	139,407	69.0%	96,191	43,216
2006	144,379	73.0%	105,397	38,982
2005	47,435	65.0%	30,833	16,602

Kenergy Annual Retirements and Net Salvage

Acct 370
Meters

	<u>Plant in Service</u>	<u>Retirements</u>	<u>Retirement Ratio</u>	<u>Gross Salvage</u>	<u>Cost of Removal</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2014	6,083,569	74,562	1.2%	71	156,767	(156,696)	-210.2%
2013	6,048,576	37,429	0.6%	27	56,949	(56,922)	-152.1%
2012	5,724,983	49,459	0.9%	41	95,398	(95,357)	-192.8%
2011	5,548,022	58,710	1.1%	14	109,307	(109,293)	-186.2%
2010	5,403,710	51,212	0.9%	6	95,206	(95,200)	-185.9%
2009	5,281,230	60,151	1.1%	8	104,061	(104,053)	-173.0%
2008	5,236,848	33,654	0.6%	395	54,881	(54,486)	-161.9%
2007	5,020,734	44,304	0.9%	42	55,444	(55,402)	-125.0%
2006	4,831,106	41,588	0.9%	15	50,329	(50,314)	-121.0%
2005	4,651,074	55,978	1.2%	10	68,230	(68,220)	-121.9%
2004	4,476,898	32,299	0.7%	(59)	37,708	(37,767)	-116.9%
2003	4,311,242	44,650	1.0%	2,272	47,634	(45,362)	-101.6%
2002	4,151,043	54,768	1.3%	918	56,590	(55,672)	-101.7%
Total	66,769,035	638,764	1.0%	3,759	988,504	(984,744)	-154.2%

Five Year Average Net Salvage -189.2%

Ten Year Average Net Salvage -166.8%

Account excluding mechanical meters to be retired

2014	11,090	(21)	16,140	(16,161)	-145.7%
2013	14,333	(28)	19,447	(19,475)	-135.9%
2012	12,002	(40)	16,262	(16,302)	-135.8%

Average Net Salvage Excluding Meters -139%

Prescribed Net Salvage -114%

Recommended Net Salvage -127%

Kenergy
Annual Retirements and Net Salvage

Acct 371
Instal on Cons Premises

	<u>Plant in Service</u>	<u>Retirements</u>	<u>Retirement Ratio</u>	<u>Gross Salvage</u>	<u>Cost of Removal</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2014	4,341,205	130,237	3.0%	6,170	82,038	(75,868)	-58.3%
2013	4,017,705	79,488	2.0%	(329)	39,595	(39,924)	-50.2%
2012	3,800,054	87,808	2.3%	2,134	37,782	(35,648)	-40.6%
2011	3,595,852	54,355	1.5%	583	31,377	(30,794)	-56.7%
2010	3,401,155	41,803	1.2%	653	29,592	(28,939)	-69.2%
2009	3,286,998	36,737	1.1%	1,475	25,696	(24,221)	-65.9%
2008	3,184,464	36,343	1.1%	2,173	28,892	(26,719)	-73.5%
2007	3,065,306	31,761	1.0%	4,878	38,569	(33,691)	-106.1%
2006	2,938,278	42,577	1.4%	1,597	44,075	(42,478)	-99.8%
2005	2,796,078	35,376	1.3%	4,481	27,100	(22,619)	-63.9%
2004	2,685,581	30,123	1.1%	2,615	31,193	(28,578)	-94.9%
2003	2,603,613	26,220	1.0%	2,487	31,362	(28,875)	-110.1%
2002	2,514,763	32,235	1.3%	3,665	29,782	(26,117)	-81.0%
Total	42,231,052	665,063	1.6%	32,583	477,053	(444,470)	-66.8%
					Five Year Average Net Salvage		-53.6%
					Ten Year Average Net Salvage		-62.6%
					Prescribed Net Salvage		-66%
					Recommended Net Salvage		-54%

Kenergy Annual Retirements and Net Salvage

Acct 373
St Ltg & Signal Systems

	<u>Plant in Service</u>	<u>Retirements</u>	<u>Retirement Ratio</u>	<u>Gross Salvage</u>	<u>Cost of Removal</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2014	897,999	7,186	0.8%	(1)	3,273	(3,274)	-45.6%
2013	880,824	9,098	1.0%	98	2,751	(2,653)	-29.2%
2012	860,341	9,528	1.1%	(432)	1,804	(2,236)	-23.5%
2011	813,252	6,593	0.8%	1,633	1,229	404	6.1%
2010	808,958	3,945	0.5%	2,982	823	2,159	54.7%
2009	786,291	1,191	0.2%	386	939	(553)	-46.4%
2008	773,072	4,172	0.5%	2,252	647	1,605	38.5%
2007	705,642	6,502	0.9%	-	1,851	(1,851)	-28.5%
2006	602,628	4,430	0.7%	271	2,547	(2,276)	-51.4%
2005	550,896	7,074	1.3%	46	924	(878)	-12.4%
2004	504,385	8,620	1.7%	1,121	4,528	(3,407)	-39.5%
2003	465,081	2,741	0.6%	(862)	939	(1,801)	-65.7%
2002	393,306	2,901	0.7%	118	412	(294)	-10.1%
Total	9,042,675	73,982	0.8%	7,612	22,667	(15,055)	-20.3%
						Five Year Average Net Salvage	-15.4%
						Ten Year Average Net Salvage	-16.0%
						Prescribed Net Salvage	-19%
						Recommended Net Salvage	-15%

Kenergy

2015 Depreciation Study

Tab 12

Theoretical Reserve

Kenergy Theoretical Reserve Analysis

Account 362

Year	Additions	Age	Age / Life	Proportion in Service	Simulated Balance	Realized Area	Realized Life	Unrealized Area	Remaining Life	Proposed Rate	Future Accruals
2014	1,007,343	0.5	1.1	1.00000	1,007,343	1,000	0.50	43,995	44.49	1.9	851,604
2013	659,719	1.5	3.4	0.99480	656,288	0,995	1.50	42,995	43.72	1.9	545,156
2012	1,220,130	2.5	5.7	0.98946	1,207,270	0,989	1.49	42,000	42.95	1.9	985,126
2011	484,485	3.5	8.0	0.98397	476,719	0,984	1.48	41,010	42.18	1.9	382,037
2010	883,869	4.5	10.2	0.97546	862,179	0,975	1.47	40,026	41.53	1.9	680,373
2009	104,029	5.5	12.5	0.96961	100,868	0,970	1.46	39,051	40.77	1.9	78,144
2008	234,857	6.5	14.8	0.96361	226,311	1,933	1.45	38,081	40.02	1.9	172,079
2007	136,572	7.5	17.0	0.95435	130,337	2,888	2.41	37,118	39.39	1.9	97,554
2006	946,169	8.5	19.3	0.94799	896,959	3,836	3.36	36,163	38.65	1.9	658,636
2005	460,961	9.5	21.6	0.94150	433,995	4,777	4.31	35,215	37.90	1.9	312,548
2004	1,486,176	10.5	25.0	0.92808	1,379,291	5,705	5.24	34,274	37.43	1.9	980,904
2003	970,936	11.5	27.3	0.92117	894,397	6,626	6.17	33,346	36.70	1.9	623,651
2002	3,030,882	12.5	29.5	0.91411	2,770,560	7,540	7.08	32,425	35.97	1.9	1,893,543
2001	3,392,238	13.5	31.8	0.90693	3,076,522	8,447	7.99	31,510	35.24	1.9	2,060,152
2000	1,920,326	14.5	34.1	0.89588	1,720,382	9,343	8.90	30,603	34.66	1.9	1,132,948
1999	680,036	15.5	36.4	0.88835	604,110	10,232	9.79	29,708	33.94	1.9	389,581
1998	1,492,598	16.5	38.6	0.88066	1,314,472	11,112	10.67	28,819	33.22	1.9	829,783
1997	47,569	17.5	40.9	0.87283	41,519	11,985	11.55	27,939	32.51	1.9	25,645
1996	1,667,996	18.5	43.2	0.86077	1,435,761	12,846	12.42	27,066	31.94	1.9	871,406
1995	23,617	19.5	45.5	0.85252	20,134	13,698	13.27	26,205	31.24	1.9	11,950
1994	111,078	20.5	47.7	0.84408	93,759	14,542	14.12	25,352	30.54	1.9	54,397
1993	84,071	21.5	50.0	0.83108	69,870	15,374	14.96	24,508	29.99	1.9	39,812
1992	193,460	22.5	52.3	0.82217	159,057	16,196	15.78	23,677	29.30	1.9	88,543
1991	363,415	23.5	54.5	0.81304	295,471	17,009	16.60	22,855	28.61	1.9	160,619
1990	106,933	24.5	56.8	0.80370	85,942	17,812	17.41	22,042	27.93	1.9	45,600
1989	1,394,073	25.5	59.1	0.78927	1,100,300	18,602	18.21	21,238	27.41	1.9	573,003
1988	94,138	26.5	61.4	0.77937	73,368	19,381	18.99	20,449	26.74	1.9	37,273
1987	207,261	27.5	63.6	0.76922	159,429	20,150	19.77	19,670	26.07	1.9	78,973
1986	1,959,111	28.5	65.9	0.75883	1,486,632	20,909	20.53	18,901	25.41	1.9	717,660
1985	337,455	29.5	68.2	0.74277	250,651	21,652	21.28	18,142	24.92	1.9	118,699
1984	472,100	30.5	70.5	0.73175	345,460	22,384	22.02	17,399	24.28	1.9	159,349
1983	545,792	31.5	72.7	0.72047	393,227	23,104	22.74	16,667	23.63	1.9	176,575
1982	1,162,117	32.5	75.0	0.70307	817,050	23,807	23.46	15,947	23.18	1.9	359,869
1981	619,632	33.5	77.3	0.69114	428,252	24,498	24.15	15,244	22.56	1.9	183,532
1980	103,316	34.5	79.5	0.67896	70,147	25,177	24.84	14,553	21.93	1.9	29,233
1979	649,581	35.5	81.8	0.66651	432,952	25,844	25.51	13,874	21.32	1.9	175,341
1978	814,955	36.5	84.1	0.64737	527,577	26,491	26.17	13,207	20.90	1.9	209,512
1977	308,357	37.5	86.4	0.63429	195,588	27,125	26.81	12,560	20.30	1.9	75,442
1976	341,074	38.5	88.6	0.62096	211,793	27,746	27.44	11,925	19.70	1.9	79,293
1975	308,558	39.5	90.9	0.60740	187,418	28,354	28.05	11,304	19.11	1.9	68,054
1974	164,794	40.5	93.2	0.58663	96,673	28,940	28.65	10,697	18.73	1.9	34,412
1973	134,419	41.5	95.5	0.57250	76,955	29,513	29.23	10,110	18.16	1.9	26,553

Kenergy Theoretical Reserve Analysis

Account 362

Year	Additions	Age	Age / Life	Proportion in Service	Simulated Balance	Realized Area	Realized Life	Unrealized Area	Remaining Life	Proposed Rate	Future Accruals
1972	166,837	42.5	97.7	0.55817	93,123	30,071	29.79	9,538	17.59	1.9	31,119
1971	67,718	43.5	100.0	0.53630	36,317	30,607	30.34	8,980	17.24	1.9	11,899
1970	193,158	44.5	102.3	0.52150	100,732	31,129	30.87	8,443	16.69	1.9	31,944
1969	129,648	45.5	104.5	0.50653	65,670	31,635	31.38	7,922	16.14	1.9	20,138
1968	158,988	46.5	106.8	0.49141	78,128	32,127	31.88	7,415	15.59	1.9	23,142
1967	115,100	47.5	109.1	0.46848	53,922	32,595	32.36	6,924	15.28	1.9	15,654
1966	120,129	48.5	111.4	0.45306	54,426	33,048	32.82	6,456	14.75	1.9	15,251
1965	27,703	49.5	113.6	0.43754	12,121	33,486	33.27	6,002	14.22	1.9	3,275
1964	583	50.5	115.9	0.42196	246	33,908	33.70	5,565	13.69	1.9	64
1963	257,050	51.5	118.2	0.39849	102,432	34,306	34.11	5,143	13.41	1.9	26,091
1962	67,693	52.5	120.5	0.38281	25,914	34,689	34.50	4,744	12.89	1.9	6,348
1961	138,637	53.5	122.7	0.36714	50,899	35,056	34.87	4,362	12.38	1.9	11,973
1960	40,047	54.5	125.0	0.34369	13,764	35,400	35.23	3,995	12.12	1.9	3,170
1959	40,741	55.5	127.3	0.32813	13,368	35,728	35.56	3,651	11.63	1.9	2,953
1958	64,562	56.5	129.5	0.31265	20,185	36,041	35.88	3,323	11.13	1.9	4,268
1957	299,881	57.5	131.8	0.29729	89,152	36,338	36.19	3,010	10.62	1.9	17,997
1956	50,170	58.5	134.1	0.27451	13,772	36,613	36.48	2,713	10.38	1.9	2,717
1955	80,403	59.5	136.4	0.25953	20,867	36,872	36.74	2,438	9.89	1.9	3,923
1954	90,431	60.5	138.6	0.24476	22,134	37,117	36.99	2,179	9.40	1.9	3,954
1953	86,467	61.5	140.9	0.23022	19,906	37,347	37.23	1,934	8.90	1.9	3,366
1952	217,637	62.5	143.2	0.20890	45,464	37,556	37.45	1,704	8.66	1.9	7,477
1951		63.5	145.5	0.19505	-	37,751	37.65	1,495	8.16	1.9	-
1950	33,140	64.5	147.7	0.18153	6,016	37,933	37.84	1,300	7.66	1.9	876
1949	64,550	65.5	150.0	0.16190	10,451	38,094	38.01	1,118	7.41	1.9	1,471
1948	11,324	66.5	152.3	0.14929	1,691	38,244	38.17	0,956	6.91	1.9	222
1947	1,114	67.5	154.5	0.13709	153	38,381	38.31	0,807	6.39	1.9	19
1946	5,882	68.5	156.8	0.12534	737	38,506	38.44	0,670	5.85	1.9	82
1945		69.5	159.1	0.10857	-	38,615	38.56	0,545	5.52	1.9	-
1944	10,011	70.5	161.4	0.09800	981	38,713	38.66	0,436	4.95	1.9	92
1943		71.5	163.6	0.08795	-	38,801	38.76	0,338	4.34	1.9	-
1942	225	72.5	165.9	0.07842	18	38,879	38.84	0,250	3.69	1.9	1
1941	297	73.5	168.2	0.06517	19	38,944	38.91	0,172	3.13	1.9	1
1940	5,659	74.5	170.5	0.05704	323	39,001	38.97	0,107	2.37	1.9	15
1939	3,711	75.5	172.7	0.04948	184	39,051	39.03	0,049	1.50	1.9	5
Total					27,766,103						17,324,071
		Service Life	44.0			16% Net Salvage Adjustment					
					23,323,527				Theoretical Reserve		5,999,456
									Reserve Percent		26%

Kenergy Theoretical Reserve Analysis

Account 364

Year	Additions	Age	Age / Life	Proportion in Service	Simulated Balance	Realized Area	Realized Life	Unrealized Area	Remaining Life	Proposed Rate	Future Accruals
2014	3,328,389	0.5	1.6	1.00000	3,328,389	1.000	0.50	32.012	32.51	4.7	5,085,963
2013	3,351,473	1.5	4.7	0.99215	3,325,164	0.992	1.50	31.012	31.76	4.7	4,963,099
2012	4,615,259	2.5	7.8	0.98397	4,541,276	0.984	1.48	30.020	31.01	4.7	6,618,502
2011	2,829,072	3.5	10.9	0.97546	2,759,647	0.975	1.47	29.036	30.27	4.7	3,925,624
2010	3,424,342	4.5	14.1	0.96361	3,299,730	0.964	1.46	28.060	29.62	4.7	4,593,673
2009	4,730,906	5.5	17.2	0.95435	4,514,940	0.954	1.44	27.097	28.89	4.7	6,131,107
2008	3,132,748	6.5	20.3	0.94476	2,959,695	1.899	1.43	26.142	28.17	4.7	3,918,720
2007	3,332,114	7.5	23.4	0.93486	3,115,060	2.834	2.37	25.198	27.45	4.7	4,019,371
2006	3,861,410	8.5	26.6	0.92464	3,570,414	3.759	3.30	24.263	26.74	4.7	4,487,245
2005	3,451,887	9.5	29.7	0.91411	3,155,404	4.673	4.22	23.338	26.03	4.7	3,860,482
2004	3,018,608	10.5	34.4	0.89588	2,704,311	5.569	5.12	22.424	25.53	4.7	3,244,934
2003	3,445,497	11.5	37.5	0.88452	3,047,611	6.453	6.01	21.528	24.84	4.7	3,557,833
2002	3,518,166	12.5	40.6	0.87283	3,070,760	7.326	6.89	20.644	24.15	4.7	3,485,645
2001	3,373,974	13.5	43.8	0.86077	2,904,216	8.187	7.76	19.771	23.47	4.7	3,203,420
2000	4,098,084	14.5	46.9	0.84832	3,476,486	9.035	8.61	18.910	22.79	4.7	3,723,934
1999	3,798,297	15.5	50.0	0.83108	3,156,688	9.866	9.45	18.062	22.23	4.7	3,298,536
1998	2,824,024	16.5	53.1	0.81763	2,309,006	10.684	10.27	17.231	21.57	4.7	2,341,252
1997	2,480,828	17.5	56.3	0.80370	1,993,842	11.487	11.09	16.413	20.92	4.7	1,960,580
1996	2,160,547	18.5	59.4	0.78927	1,705,255	12.277	11.88	15.609	20.28	4.7	1,625,119
1995	2,042,966	19.5	62.5	0.77432	1,581,909	13.051	12.66	14.820	19.64	4.7	1,460,174
1994	1,953,455	20.5	65.6	0.75883	1,482,340	13.810	13.43	14.046	19.01	4.7	1,324,394
1993	2,037,980	21.5	68.8	0.74277	1,513,751	14.553	14.18	13.287	18.39	4.7	1,308,246
1992	2,143,548	22.5	71.9	0.72614	1,556,516	15.279	14.92	12.544	17.77	4.7	1,300,345
1991	1,971,933	23.5	75.0	0.70307	1,386,407	15.982	15.63	11.818	17.31	4.7	1,127,869
1990	1,774,558	24.5	78.1	0.68508	1,215,714	16.667	16.32	11.115	16.72	4.7	955,589
1989	1,586,090	25.5	81.3	0.66651	1,057,145	17.333	17.00	10.430	16.15	4.7	802,338
1988	1,627,151	26.5	84.4	0.64737	1,053,369	17.981	17.66	9.763	15.58	4.7	771,405
1987	1,620,674	27.5	87.5	0.62766	1,017,233	18.608	18.29	9.116	15.02	4.7	718,273
1986	1,663,688	28.5	90.6	0.60740	1,010,524	19.216	18.91	8.488	14.47	4.7	687,465
1985	1,638,433	29.5	93.8	0.58663	961,154	19.803	19.51	7.881	13.93	4.7	629,456
1984	1,506,325	30.5	96.9	0.56536	851,616	20.368	20.09	7.294	13.40	4.7	536,418
1983	1,450,138	31.5	100.0	0.53630	777,709	20.904	20.64	6.729	13.05	4.7	476,886
1982	1,233,656	32.5	103.1	0.51403	634,136	21.418	21.16	6.192	12.55	4.7	373,953
1981	2,188,406	33.5	106.3	0.49141	1,075,405	21.910	21.66	5.678	12.06	4.7	609,328
1980	2,130,091	34.5	109.4	0.46848	997,905	22.378	22.14	5.187	11.57	4.7	542,747
1979	1,468,872	35.5	112.5	0.44531	654,103	22.823	22.60	4.719	11.10	4.7	341,126
1978	1,249,703	36.5	115.6	0.42196	527,325	23.245	23.03	4.273	10.63	4.7	263,385
1977	858,370	37.5	118.8	0.39849	342,052	23.644	23.44	3.851	10.16	4.7	163,412
1976	468,477	38.5	121.9	0.37497	175,665	24.019	23.83	3.453	9.71	4.7	80,153
1975	744,458	39.5	125.0	0.34369	255,863	24.363	24.19	3.078	9.46	4.7	113,704
1974	574,571	40.5	128.1	0.32038	184,081	24.683	24.52	2.734	9.03	4.7	78,161
1973	483,065	41.5	131.3	0.29729	143,610	24.980	24.83	2.414	8.62	4.7	58,177

Kenergy Theoretical Reserve Analysis

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Year	Additions	Age	Age / Life	Proportion in Service	Simulated Balance	Realized Area	Realized Life	Unrealized Area	Remaining Life	Proposed Rate	Future Accruals
1972	462,515	42.5	134.4	0.27451	126,965	25,255	25.12	2,116	8.21	4.7	48,992
1971	519,576	43.5	137.5	0.25212	130,996	25,507	25.38	1,842	7.81	4.7	48,059
1970	435,607	44.5	140.6	0.23022	100,285	25,737	25.62	1,590	7.41	4.7	34,906
1969	457,353	45.5	143.8	0.20890	95,541	25,946	25.84	1,360	7.01	4.7	31,471
1968	362,639	46.5	146.9	0.18825	68,267	26,134	26.04	1,151	6.61	4.7	21,217
1967	424,543	47.5	150.0	0.16190	68,733	26,296	26.22	0,962	6.44	4.7	20,820
1966	262,348	48.5	153.1	0.14314	37,553	26,439	26.37	0,801	6.09	4.7	10,754
1965	233,111	49.5	156.3	0.12534	29,218	26,565	26.50	0,657	5.75	4.7	7,889
1964	190,991	50.5	159.4	0.10857	20,736	26,673	26.62	0,532	5.40	4.7	5,264
1963	308,665	51.5	162.5	0.09291	28,677	26,766	26.72	0,424	5.06	4.7	6,818
1962	166,544	52.5	165.6	0.07842	13,061	26,844	26.81	0,331	4.72	4.7	2,895
1961	244,278	53.5	168.8	0.06517	15,918	26,910	26.88	0,252	4.37	4.7	3,269
1960	232,304	54.5	171.9	0.05319	12,356	26,963	26.94	0,187	4.02	4.7	2,332
1959	211,897	55.5	175.0	0.03926	8,319	27,002	26.98	0,134	3.91	4.7	1,528
1958	308,124	56.5	178.1	0.03036	9,355	27,032	27.02	0,095	3.61	4.7	1,589
1957	231,157	57.5	181.3	0.02278	5,266	27,055	27.04	0,064	3.32	4.7	821
1956	206,687	58.5	184.4	0.01648	3,406	27,072	27.06	0,041	3.01	4.7	482
1955	246,514	59.5	187.5	0.01137	2,804	27,083	27.08	0,025	2.69	4.7	355
1954	191,051	60.5	190.6	0.00732	1,398	27,090	27.09	0,014	2.36	4.7	155
1953	225,320	61.5	193.8	0.00414	933	27,095	27.09	0,006	2.01	4.7	88
1952	365,274	62.5	196.9	0.00186	679	27,096	27.10	0,002	1.64	4.7	52
1951	99,398	63.5	200.0	0.00026	26	27,097	27.10	0,000		4.7	-
1950	510,132	64.5	203.1	-	-	27,097	27.10	-		4.7	-
1949	992,512	65.5	206.3	-	-	27,097	27.10	-		4.7	-
1948	71,546	66.5	209.4	-	-	27,097	27.10	-		4.7	-
1947	18,942	67.5	212.5	-	-	27,097	27.10	-		4.7	-
1946	19,718	68.5	215.6	-	-	27,097	27.10	-		4.7	-
1945	25,422	69.5	218.8	-	-	27,097	27.10	-		4.7	-
1944	24,829	70.5	221.9	-	-	27,097	27.10	-		4.7	-
1943	1,271	71.5	225.0	-	-	27,097	27.10	-		4.7	-
1942	1,082	72.5	228.1	-	-	27,097	27.10	-		4.7	-
1941	29,337	73.5	231.3	-	-	27,097	27.10	-		4.7	-
1940	51,706	74.5	234.4	-	-	27,097	27.10	-		4.7	-
Total					80,173,920						89,017,800
		Service Life (in Yrs)	32.0		-51% Net Salvage Adjustment						
					121,062,619				Theoretical Reserve		32,044,819
									Reserve Percent		26%

Kenergy Theoretical Reserve Analysis

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Year	Additions	Age	Age / Life	Proportion in Service	Simulated Balance	Realized Area	Realized Life	Unrealized Area	Remaining Life	Proposed Rate	Future Accruals
2014	1,936,723	0.5	1.4	1.00000	1,936,723	1.000	0.50	36.027	36.53	4.0	2,829,673
2013	2,800,545	1.5	4.2	0.99949	2,799,128	0.999	1.50	35.027	35.54	4.0	3,979,721
2012	3,565,566	2.5	6.9	0.99908	3,562,286	0.999	1.50	34.027	34.56	4.0	4,924,276
2011	2,299,796	3.5	9.7	0.99832	2,295,942	0.998	1.50	33.028	33.58	4.0	3,084,224
2010	1,300,753	4.5	12.5	0.99738	1,297,340	0.997	1.50	32.030	32.61	4.0	1,692,454
2009	1,636,064	5.5	15.3	0.99620	1,629,845	0.996	1.50	31.032	31.65	4.0	2,063,429
2008	1,053,894	6.5	18.1	0.99475	1,048,363	1.991	1.49	30.036	30.69	4.0	1,287,162
2007	2,008,677	7.5	20.8	0.99361	1,995,851	2.985	2.49	29.041	29.73	4.0	2,373,304
2006	1,688,223	8.5	23.6	0.99161	1,674,065	3.976	3.48	28.048	28.78	4.0	1,927,514
2005	1,656,779	9.5	26.4	0.98921	1,638,901	4.965	4.47	27.056	27.85	4.0	1,825,818
2004	2,320,965	10.5	30.6	0.98528	2,286,792	5.951	5.46	26.067	26.96	4.0	2,465,751
2003	2,997,954	11.5	33.3	0.98170	2,943,086	6.932	6.44	25.082	26.05	4.0	3,066,604
2002	3,218,322	12.5	36.1	0.97751	3,145,928	7.910	7.42	24.100	25.15	4.0	3,165,371
2001	3,437,752	13.5	38.9	0.97433	3,349,520	8.884	8.40	23.122	24.23	4.0	3,246,556
2000	3,467,283	14.5	41.7	0.96896	3,359,643	9.853	9.37	22.148	23.36	4.0	3,138,940
1999	3,470,548	15.5	44.4	0.96276	3,341,308	10.816	10.33	21.179	22.50	4.0	3,006,954
1998	2,435,556	16.5	47.2	0.95567	2,327,582	11.772	11.29	20.216	21.65	4.0	2,016,076
1997	2,130,735	17.5	50.0	0.94759	2,019,059	12.719	12.25	19.261	20.83	4.0	1,681,959
1996	1,494,547	18.5	52.8	0.94161	1,407,281	13.661	13.19	18.313	19.95	4.0	1,122,938
1995	1,294,266	19.5	55.6	0.93168	1,205,846	14.592	14.13	17.372	19.15	4.0	923,451
1994	970,449	20.5	58.3	0.92051	893,312	15.513	15.05	16.440	18.36	4.0	656,027
1993	1,088,260	21.5	61.1	0.90799	988,134	16.421	15.97	15.519	17.59	4.0	695,324
1992	1,193,606	22.5	63.9	0.89884	1,072,862	17.320	16.87	14.611	16.76	4.0	719,063
1991	1,449,851	23.5	66.7	0.88381	1,281,387	18.204	17.76	13.712	16.02	4.0	820,869
1990	1,273,949	24.5	69.4	0.86708	1,104,622	19.071	18.64	12.829	15.30	4.0	675,815
1989	940,482	25.5	72.2	0.84853	798,027	19.919	19.49	11.962	14.60	4.0	465,946
1988	924,478	26.5	75.0	0.82799	765,456	20.747	20.33	11.113	13.92	4.0	426,260
1987	673,837	27.5	77.8	0.81311	547,902	21.560	21.15	10.285	13.15	4.0	288,176
1986	655,092	28.5	80.6	0.78889	516,792	22.349	21.95	9.472	12.51	4.0	258,536
1985	704,201	29.5	83.3	0.76225	536,774	23.111	22.73	8.683	11.89	4.0	255,321
1984	657,981	30.5	86.1	0.73305	482,330	23.845	23.48	7.921	11.31	4.0	218,117
1983	677,100	31.5	88.9	0.71211	482,166	24.557	24.20	7.188	10.59	4.0	204,317
1982	484,839	32.5	91.7	0.67844	328,932	25.235	24.90	6.476	10.04	4.0	132,165
1981	841,947	33.5	94.4	0.64207	540,585	25.877	25.56	5.797	9.53	4.0	206,050
1980	1,264,486	34.5	97.2	0.60308	762,592	26.480	26.18	5.155	9.05	4.0	275,998
1979	654,346	35.5	100.0	0.56170	367,544	27.042	26.76	4.552	8.60	4.0	126,497
1978	462,451	36.5	102.8	0.53293	246,454	27.575	27.31	3.990	7.99	4.0	78,744
1977	309,776	37.5	105.6	0.48834	151,276	28.063	27.82	3.457	7.58	4.0	45,867
1976	225,511	38.5	108.3	0.44253	99,796	28.506	28.28	2.969	7.21	4.0	28,779
1975	319,522	39.5	111.1	0.39618	126,588	28.902	28.70	2.527	6.88	4.0	34,824
1974	201,800	40.5	113.9	0.36535	73,728	29.267	29.08	2.130	6.33	4.0	18,671
1973	153,684	41.5	116.7	0.31982	49,151	29.587	29.43	1.765	6.02	4.0	11,834

Kenergy Theoretical Reserve Analysis

Account 365

Year	Additions	Age	Age / Life	Proportion in Service	Simulated Balance	Realized Area	Realized Life	Unrealized Area	Remaining Life	Proposed Rate	Future Accruals
1972	138,853	42.5	119.4	0.27586	38,303	29,863	29.72	1,445	5.74	4.0	8,793
1971	236,239	43.5	122.2	0.23423	55,335	30,097	29.98	1,169	5.49	4.0	12,157
1970	202,830	44.5	125.0	0.19561	39,675	30,293	30.19	0,935	5.28	4.0	8,381
1969	308,036	45.5	127.8	0.17179	52,917	30,465	30.38	0,740	4.80	4.0	10,171
1968	277,708	46.5	130.6	0.13922	38,663	30,604	30.53	0,568	4.58	4.0	7,080
1967	303,507	47.5	133.3	0.11061	33,571	30,714	30.66	0,429	4.37	4.0	5,874
1966	195,704	48.5	136.1	0.08598	16,826	30,800	30.76	0,318	4.20	4.0	2,825
1965	184,758	49.5	138.9	0.07170	13,247	30,872	30.84	0,232	3.73	4.0	1,979
1964	131,487	50.5	141.7	0.05333	7,012	30,925	30.90	0,160	3.50	4.0	983
1963	252,266	51.5	144.4	0.03834	9,673	30,964	30.94	0,107	3.29	4.0	1,272
1962	96,297	52.5	147.2	0.02641	2,544	30,990	30.98	0,069	3.10	4.0	315
1961	129,773	53.5	150.0	0.01720	2,232	31,007	31.00	0,042	2.95	4.0	263
1960	154,767	54.5	152.8	0.01241	1,921	31,020	31.01	0,025	2.51	4.0	193
1959	158,535	55.5	155.6	0.00701	1,111	31,027	31.02	0,013	2.29	4.0	102
1958	239,894	56.5	158.3	0.00345	827	31,030	31.03	0,006	2.11	4.0	70
1957	158,561	57.5	161.1	0.00136	216	31,032	31.03	0,002	2.04	4.0	18
1956	127,178	58.5	163.9	0.00060	77	31,032	31.03	0,001	1.71	4.0	5
1955	166,541	59.5	166.7	0.00010	17	31,032	31.03	0,000	1.77	4.0	1
1954	209,971	60.5	169.4	0.00000	0	31,032	31.03	0,000	16.50	4.0	0
1953	212,603	61.5	172.2	0.00000	0	31,032	31.03	0,000	15.50	4.0	0
1952	336,717	62.5	175.0	0.00000	1	31,032	31.03	0,000	14.50	4.0	0
1951	75,409	63.5	177.8	0.00000	0	31,032	31.03	0,000	13.50	4.0	0
1950	466,382	64.5	180.6	0.00000	1	31,032	31.03	0,000	12.50	4.0	0
1949	968,525	65.5	183.3	0.00000	2	31,032	31.03	0,000	11.50	4.0	1
1948	53,063	66.5	186.1	0.00000	0	31,032	31.03	0,000	10.50	4.0	0
1947	21,944	67.5	188.9	0.00000	0	31,032	31.03	0,000	9.50	4.0	0
1946	19,985	68.5	191.7	0.00000	0	31,032	31.03	0,000	8.50	4.0	0
1945	20,438	69.5	194.4	0.00000	0	31,032	31.03	0,000	7.50	4.0	0
1944	64,500	70.5	197.2	0.00000	0	31,032	31.03	0,000	6.50	4.0	0
1943	5,606	71.5	200.0	0.00000	0	31,032	31.03	0,000	5.50	4.0	0
1942	491	72.5	202.8	0.00000	0	31,032	31.03	0,000	4.50	4.0	0
1941	145,908	73.5	205.6	0.00000	0	31,032	31.03	0,000	3.50	4.0	0
1940	23,379	74.5	208.3	0.00000	0	31,032	31.03	0,000	2.50	4.0	0
1939	57,726	75.5	211.1	0.00000	0	31,032	31.03	0,000	1.50	4.0	0
Total					57,795,071						56,525,860
		Service Life	36.0			-44% Net Salvage Adjustment					
					83,224,903				Theoretical Reserve		26,699,042
									Reserve Percent		32%

Kenergy Theoretical Reserve Analysis

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Year	Additions	Age	Age / Life	Proportion in Service	Simulated Balance	Realized Area	Realized Life	Unrealized Area	Remaining Life	Proposed Rate	Future Accruals
2014		0.5	1.1	1.00000	-	1.000	0.50	44.745	45.24	2.2	-
2013		1.5	3.3	0.99929	-	0.999	1.50	43.745	44.28	2.2	-
2012		2.5	5.6	0.99762	-	0.998	1.50	42.745	43.35	2.2	-
2011		3.5	7.8	0.99519	-	0.995	1.50	41.748	42.45	2.2	-
2010		4.5	10.0	0.99030	-	0.990	1.49	40.753	41.65	2.2	-
2009		5.5	12.2	0.98629	-	0.986	1.48	39.762	40.82	2.2	-
2008		6.5	14.4	0.98173	-	1.968	1.48	38.776	40.00	2.2	-
2007		7.5	16.7	0.97665	-	2.945	2.46	37.794	39.20	2.2	-
2006		8.5	18.9	0.97109	-	3.916	3.43	36.818	38.41	2.2	-
2005		9.5	21.1	0.96188	-	4.878	4.40	35.847	37.77	2.2	-
2004		10.5	24.4	0.95170	-	5.829	5.35	34.885	37.16	2.2	-
2003		11.5	26.7	0.94440	-	6.774	6.30	33.933	36.43	2.2	-
2002		12.5	28.9	0.93673	-	7.710	7.24	32.989	35.72	2.2	-
2001		13.5	31.1	0.92452	-	8.635	8.17	32.052	35.17	2.2	-
2000		14.5	33.3	0.91596	-	9.551	9.09	31.127	34.48	2.2	-
1999		15.5	35.6	0.90706	-	10.458	10.00	30.211	33.81	2.2	-
1998		16.5	37.8	0.89784	-	11.356	10.91	29.304	33.14	2.2	-
1997		17.5	40.0	0.88344	-	12.239	11.80	28.407	32.65	2.2	-
1996		18.5	42.2	0.87349	-	13.113	12.68	27.523	32.01	2.2	-
1995		19.5	44.4	0.86326	-	13.976	13.54	26.650	31.37	2.2	-
1994		20.5	46.7	0.85277	-	14.829	14.40	25.786	30.74	2.2	-
1993		21.5	48.9	0.84203	-	15.671	15.25	24.934	30.11	2.2	-
1992		22.5	51.1	0.82547	-	16.496	16.08	24.092	29.69	2.2	-
1991		23.5	53.3	0.81415	-	17.310	16.90	23.266	29.08	2.2	-
1990		24.5	55.6	0.80262	-	18.113	17.71	22.452	28.47	2.2	-
1989	4,941	25.5	57.8	0.79088	3,908	18.904	18.51	21.649	27.87	2.2	2,396
1988	10,266	26.5	60.0	0.77292	7,935	19.677	19.29	20.858	27.49	2.2	4,798
1987	3,767	27.5	62.2	0.76071	2,866	20.438	20.06	20.085	26.90	2.2	1,696
1986	3,055	28.5	64.4	0.74834	2,286	21.186	20.81	19.325	26.32	2.2	1,324
1985	4,261	29.5	66.7	0.73581	3,135	21.922	21.55	18.576	25.75	2.2	1,776
1984	4,640	30.5	68.9	0.72313	3,355	22.645	22.28	17.841	25.17	2.2	1,858
1983	1,721	31.5	71.1	0.70384	1,211	23.349	23.00	17.117	24.82	2.2	661
1982	1,537	32.5	73.3	0.69082	1,062	24.040	23.69	16.414	24.26	2.2	567
1981	2,126	33.5	75.6	0.67769	1,441	24.717	24.38	15.723	23.70	2.2	751
1980	3,555	34.5	77.8	0.66444	2,362	25.382	25.05	15.045	23.14	2.2	1,203
1979	2,946	35.5	80.0	0.64438	1,898	26.026	25.70	14.381	22.82	2.2	953
1978	3,962	36.5	82.2	0.63089	2,500	26.657	26.34	13.736	22.27	2.2	1,225
1977	13,272	37.5	84.4	0.61733	8,193	27.274	26.97	13.105	21.73	2.2	3,917
1976	5,692	38.5	86.7	0.60369	3,436	27.878	27.58	12.488	21.19	2.2	1,602
1975	3,778	39.5	88.9	0.58999	2,229	28.468	28.17	11.884	20.64	2.2	1,012
1974	121	40.5	91.1	0.56935	69	29.037	28.75	11.294	20.34	2.2	31
1973	436	41.5	93.3	0.55553	242	29.593	29.32	10.725	19.81	2.2	106

Kenergy Theoretical Reserve Analysis

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Year	Additions	Age	Age / Life	Proportion in Service	Simulated Balance	Realized Area	Realized Life	Unrealized Area	Remaining Life	Proposed Rate	Future Accruals
1972	-	42.5	95.6	0.54167	-	30.134	29.86	10.170	19.27	2.2	-
1971	-	43.5	97.8	0.52780	-	30.662	30.40	9.628	18.74	2.2	-
1970	-	44.5	100.0	0.50695	-	31.169	30.92	9.100	18.45	2.2	-
1969	-	45.5	102.2	0.49305	-	31.662	31.42	8.593	17.93	2.2	-
1968	-	46.5	104.4	0.47915	-	32.141	31.90	8.100	17.41	2.2	-
1967	-	47.5	106.7	0.46526	-	32.607	32.37	7.621	16.88	2.2	-
1966	2,780	48.5	108.9	0.45140	1,255	33.058	32.83	7.156	16.35	2.2	451
1965	-	49.5	111.1	0.43065	-	33.489	33.27	6.704	16.07	2.2	-
1964	-	50.5	113.3	0.41688	-	33.906	33.70	6.274	15.55	2.2	-
1963	-	51.5	115.6	0.40315	-	34.309	34.11	5.857	15.03	2.2	-
1962	-	52.5	117.8	0.38948	-	34.698	34.50	5.454	14.50	2.2	-
1961	138,637	53.5	120.0	0.36911	51,172	35.067	34.88	5.064	14.22	2.2	16,009
1960	40,047	54.5	122.2	0.35562	14,241	35.423	35.25	4.695	13.70	2.2	4,293
1959	40,741	55.5	124.4	0.34222	13,942	35.765	35.59	4.339	13.18	2.2	4,043
1958	64,562	56.5	126.7	0.32892	21,236	36.094	35.93	3.997	12.65	2.2	5,911
1957	299,881	57.5	128.9	0.31573	94,682	36.410	36.25	3.668	12.12	2.2	25,242
1956	50,170	58.5	131.1	0.29616	14,858	36.706	36.56	3.352	11.82	2.2	3,864
1955	80,403	59.5	133.3	0.28327	22,776	36.989	36.85	3.056	11.29	2.2	5,657
1954	90,431	60.5	135.6	0.27051	24,462	37.260	37.12	2.773	10.75	2.2	5,786
1953	86,467	61.5	137.8	0.25790	22,300	37.518	37.39	2.503	10.20	2.2	5,006
1952	217,637	62.5	140.0	0.23929	52,078	37.757	37.64	2.245	9.88	2.2	11,320
1951	-	63.5	142.2	0.22708	-	37.984	37.87	2.005	9.33	2.2	-
1950	33,140	64.5	144.4	0.21506	7,127	38.199	38.09	1.778	8.77	2.2	1,375
1949	64,550	65.5	146.7	0.20323	13,119	38.402	38.30	1.563	8.19	2.2	2,364
1948	11,324	66.5	148.9	0.19159	2,170	38.594	38.50	1.360	7.60	2.2	363
1947	1,114	67.5	151.1	0.17453	194	38.768	38.68	1.168	7.19	2.2	31
1946	5,882	68.5	153.3	0.16343	961	38.932	38.85	0.994	6.58	2.2	139
1945	-	69.5	155.6	0.15257	-	39.084	39.01	0.830	5.94	2.2	-
1944	10,011	70.5	157.8	0.14195	1,421	39.226	39.16	0.678	5.28	2.2	165
1943	-	71.5	160.0	0.12651	-	39.353	39.29	0.536	4.74	2.2	-
1942	225	72.5	162.2	0.11656	26	39.470	39.41	0.409	4.01	2.2	2
1941	297	73.5	164.4	0.10689	32	39.576	39.52	0.293	3.24	2.2	2
1940	5,659	74.5	166.7	0.09752	552	39.674	39.63	0.186	2.41	2.2	29
1939	3,711	75.5	168.9	0.08845	328	39.762	39.72	0.088	1.50	2.2	11
Total					407,062						117,939
		Service Life	45.0			0% Net Salvage Adjustment					
					407,062				Theoretical Reserve		289,123
									Reserve Percent		71%

Kenergy Theoretical Reserve Analysis

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Year	Additions	Age	Age / Life	Proportion in Service	Simulated Balance	Realized Area	Realized Life	Unrealized Area	Remaining Life	Proposed Rate	Future Accruals
2014	1,079,908	0.5	1.3	1.00000	1,079,908	1.000	0.50	40.020	40.52	3.3	1,444,018
2013	830,432	1.5	3.8	0.99964	830,131	1.000	1.50	39.020	39.53	3.3	1,083,017
2012	868,954	2.5	6.3	0.99813	867,333	0.998	1.50	38.021	38.59	3.3	1,104,570
2011	808,167	3.5	8.8	0.99657	805,393	0.997	1.50	37.022	37.65	3.3	1,000,660
2010	1,023,153	4.5	11.3	0.99340	1,016,395	0.993	1.49	36.026	36.77	3.3	1,233,150
2009	600,887	5.5	13.8	0.99074	595,320	0.991	1.49	35.032	35.86	3.3	704,492
2008	931,526	6.5	16.3	0.98593	918,417	1.977	1.48	34.042	35.03	3.3	1,061,610
2007	1,035,633	7.5	18.8	0.98217	1,017,171	2.959	2.47	33.056	34.16	3.3	1,146,496
2006	959,106	8.5	21.3	0.97571	935,814	3.935	3.45	32.074	33.37	3.3	1,030,588
2005	928,958	9.5	23.8	0.97085	901,883	4.905	4.42	31.098	32.53	3.3	968,207
2004	891,199	10.5	27.5	0.95980	855,376	5.865	5.39	30.127	31.89	3.3	900,138
2003	821,960	11.5	30.0	0.95035	781,153	6.816	6.34	29.167	31.19	3.3	804,042
2002	548,554	12.5	32.5	0.94350	517,563	7.759	7.29	28.217	30.41	3.3	519,331
2001	588,176	13.5	35.0	0.93241	548,420	8.691	8.23	27.273	29.75	3.3	538,420
2000	565,613	14.5	37.5	0.92447	522,894	9.616	9.15	26.341	28.99	3.3	500,289
1999	61,941	15.5	40.0	0.91177	56,476	10.528	10.07	25.417	28.38	3.3	52,885
1998	612,046	16.5	42.5	0.90278	552,541	11.430	10.98	24.505	27.64	3.3	504,052
1997	492,933	17.5	45.0	0.88852	437,980	12.319	11.87	23.602	27.06	3.3	391,155
1996	402,882	18.5	47.5	0.87851	353,936	13.198	12.76	22.713	26.35	3.3	307,818
1995	468,861	19.5	50.0	0.86277	404,518	14.060	13.63	21.835	25.81	3.3	344,514
1994	336,592	20.5	52.5	0.85180	286,708	14.912	14.49	20.972	25.12	3.3	237,680
1993	264,848	21.5	55.0	0.83465	221,056	15.747	15.33	20.120	24.61	3.3	179,499
1992	381,040	22.5	57.5	0.82278	313,512	16.570	16.16	19.286	23.94	3.3	247,678
1991	438,245	23.5	60.0	0.80434	352,496	17.374	16.97	18.463	23.45	3.3	272,829
1990	474,106	24.5	62.5	0.79163	375,318	18.165	17.77	17.659	22.81	3.3	282,471
1989	441,450	25.5	65.0	0.77200	340,800	18.937	18.55	16.867	22.35	3.3	251,339
1988	304,510	26.5	67.5	0.75855	230,985	19.696	19.32	16.095	21.72	3.3	165,547
1987	104,731	27.5	70.0	0.73785	77,276	20.434	20.06	15.336	21.29	3.3	54,280
1986	167,591	28.5	72.5	0.72373	121,291	21.158	20.80	14.599	20.67	3.3	82,739
1985	261,665	29.5	75.0	0.70211	183,716	21.860	21.51	13.875	20.26	3.3	122,840
1984	203,044	30.5	77.5	0.68741	139,575	22.547	22.20	13.173	19.66	3.3	90,566
1983	145,954	31.5	80.0	0.66500	97,059	23.212	22.88	12.485	19.27	3.3	61,737
1982	69,922	32.5	82.5	0.64983	45,437	23.862	23.54	11.820	18.69	3.3	28,024
1981	99,666	33.5	85.0	0.62678	62,468	24.489	24.18	11.171	18.32	3.3	37,770
1980	135,040	34.5	87.5	0.61123	82,541	25.100	24.79	10.544	17.75	3.3	48,348
1979	180,039	35.5	90.0	0.58769	105,808	25.688	25.39	9.933	17.40	3.3	60,758
1978	175,079	36.5	92.5	0.57188	100,124	26.260	25.97	9.345	16.84	3.3	55,643
1977	238,410	37.5	95.0	0.54802	130,653	26.808	26.53	8.773	16.51	3.3	71,177
1976	75,293	38.5	97.5	0.53204	40,059	27.340	27.07	8.225	15.96	3.3	21,097
1975	82,200	39.5	100.0	0.50802	41,759	27.848	27.59	7.693	15.64	3.3	21,557
1974	20,350	40.5	102.5	0.49198	10,012	28.340	28.09	7.185	15.10	3.3	4,990
1973	66,798	41.5	105.0	0.46796	31,259	28.808	28.57	6.693	14.80	3.3	15,269
1972	41,817	42.5	107.5	0.45198	18,900	29.260	29.03	6.225	14.27	3.3	8,902
1971	50,235	43.5	110.0	0.42812	21,507	29.688	29.47	5.773	13.98	3.3	9,925
1970	43,513	44.5	112.5	0.41231	17,940	30.100	29.89	5.345	13.46	3.3	7,971
1969	21,023	45.5	115.0	0.39659	8,337	30.497	30.30	4.933	12.94	3.3	3,559
1968	17,241	46.5	117.5	0.37322	6,435	30.870	30.68	4.536	12.65	3.3	2,687

Kenergy Theoretical Reserve Analysis

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Year	Additions	Age	Age / Life	Proportion in Service	Simulated Balance	Realized Area	Realized Life	Unrealized Area	Remaining Life	Proposed Rate	Future Accruals
1967	29,056	47.5	120.0	0.35017	10,175	31,220	31.04	4,163	12.39	3.3	4,159
1966	17,663	48.5	122.5	0.33500	5,917	31,555	31.39	3,813	11.88	3.3	2,320
1965	2,828	49.5	125.0	0.31259	884	31,868	31.71	3,478	11.62	3.3	339
1964	850	50.5	127.5	0.29789	253	32,165	32.02	3,165	11.12	3.3	93
Total					17,478,884						18,093,245
		Service Life	40.0								
					-31%	Net Salvage Adjustment					
					22,897,338						
									Theoretical Reserve		4,804,093
									Reserve Percent		21%

Kenergy Theoretical Reserve Analysis

Account 368

Year	Additions	Age	Age / Life	Proportion in Service	Simulated Balance	Realized Area	Realized Life	Unrealized Area	Remaining Life	Proposed Rate	Future Accruals
2014	1,722,695	0.5	1.3	1.00000	1,722,695	1.000	0.50	39.072	39.57	3.3	2,249,604
2013	1,931,494	1.5	3.8	0.99779	1,927,222	0.998	1.50	38.072	38.66	3.3	2,458,457
2012	1,999,382	2.5	6.3	0.99263	1,984,653	0.993	1.49	37.074	37.85	3.3	2,478,863
2011	1,524,996	3.5	8.8	0.98833	1,507,195	0.988	1.49	36.081	37.01	3.3	1,840,650
2010	990,238	4.5	11.3	0.98077	971,197	0.981	1.48	35.093	36.28	3.3	1,162,784
2009	1,494,756	5.5	13.8	0.97506	1,457,475	0.975	1.47	34.112	35.48	3.3	1,706,694
2008	1,589,000	6.5	16.3	0.96554	1,534,250	1.941	1.46	33.137	34.82	3.3	1,762,922
2007	1,080,139	7.5	18.8	0.95857	1,035,386	2.899	2.42	32.171	34.06	3.3	1,163,823
2006	1,200,669	8.5	21.3	0.94721	1,137,289	3.846	3.37	31.213	33.45	3.3	1,255,486
2005	991,614	9.5	23.8	0.93906	931,181	4.785	4.32	30.266	32.73	3.3	1,005,757
2004	1,074,882	10.5	27.5	0.92134	990,333	5.707	5.25	29.327	32.33	3.3	1,056,590
2003	775,448	11.5	30.0	0.90688	703,238	6.614	6.16	28.405	31.82	3.3	738,489
2002	1,139,637	12.5	32.5	0.89670	1,021,912	7.510	7.06	27.498	31.17	3.3	1,051,023
2001	817,472	13.5	35.0	0.88065	719,910	8.391	7.95	26.602	30.71	3.3	729,502
2000	1,630,254	14.5	37.5	0.86946	1,417,448	9.260	8.83	25.721	30.08	3.3	1,407,140
1999	1,704,766	15.5	40.0	0.85200	1,452,454	10.112	9.69	24.852	29.67	3.3	1,422,050
1998	1,559,802	16.5	42.5	0.83993	1,310,122	10.952	10.53	24.000	29.07	3.3	1,256,961
1997	1,051,898	17.5	45.0	0.82126	863,881	11.774	11.36	23.160	28.70	3.3	818,188
1996	1,325,860	18.5	47.5	0.80848	1,071,931	12.582	12.18	22.338	28.13	3.3	995,069
1995	948,813	19.5	50.0	0.78889	748,512	13.371	12.98	21.530	27.79	3.3	686,471
1994	767,058	20.5	52.5	0.77561	594,936	14.147	13.76	20.741	27.24	3.3	534,833
1993	734,062	21.5	55.0	0.75542	554,527	14.902	14.52	19.965	26.93	3.3	492,794
1992	765,559	22.5	57.5	0.74184	567,925	15.644	15.27	19.210	26.39	3.3	494,682
1991	609,677	23.5	60.0	0.72138	439,807	16.365	16.00	18.468	26.10	3.3	378,825
1990	639,075	24.5	62.5	0.70772	452,285	17.073	16.72	17.747	25.58	3.3	381,734
1989	867,211	25.5	65.0	0.68726	596,002	17.760	17.42	17.039	25.29	3.3	497,458
1988	694,391	26.5	67.5	0.67366	467,781	18.434	18.10	16.352	24.77	3.3	382,419
1987	768,703	27.5	70.0	0.65331	502,203	19.087	18.76	15.678	24.50	3.3	405,998
1986	750,107	28.5	72.5	0.63980	479,917	19.727	19.41	15.025	23.98	3.3	379,837
1985	855,862	29.5	75.0	0.61962	530,310	20.347	20.04	14.385	23.72	3.3	415,034
1984	697,307	30.5	77.5	0.60624	422,735	20.953	20.65	13.765	23.21	3.3	323,733
1983	592,403	31.5	80.0	0.58629	347,320	21.539	21.25	13.159	22.94	3.3	262,984
1982	499,106	32.5	82.5	0.57308	286,028	22.112	21.83	12.573	22.44	3.3	211,802
1981	786,271	33.5	85.0	0.55342	435,135	22.666	22.39	12.000	22.18	3.3	318,538
1980	678,778	34.5	87.5	0.54041	366,822	23.206	22.94	11.446	21.68	3.3	262,448
1979	738,262	35.5	90.0	0.52109	384,701	23.727	23.47	10.906	21.43	3.3	272,047
1978	1,082,332	36.5	92.5	0.50833	550,184	24.236	23.98	10.385	20.93	3.3	379,995
1977	849,138	37.5	95.0	0.48940	415,567	24.725	24.48	9.877	20.68	3.3	283,614
1976	551,099	38.5	97.5	0.47692	262,830	25.202	24.96	9.387	20.18	3.3	175,054
1975	439,651	39.5	100.0	0.45843	201,548	25.660	25.43	8.910	19.94	3.3	132,600
1974	395,986	40.5	102.5	0.44626	176,712	26.107	25.88	8.452	19.44	3.3	113,360
1973	463,554	41.5	105.0	0.42825	198,518	26.535	26.32	8.006	19.19	3.3	125,739

Kenergy Theoretical Reserve Analysis

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Year	Additions	Age	Age / Life	Proportion in Service	Simulated Balance	Realized Area	Realized Life	Unrealized Area	Remaining Life	Proposed Rate	Future Accruals
1972	396,493	42.5	107.5	0.41642	165,109	26,951	26.74	7,577	18.70	3.3	101,868
1971	339,410	43.5	110.0	0.39895	135,408	27,350	27.15	7,161	18.45	3.3	82,440
1970	377,635	44.5	112.5	0.38749	146,329	27,738	27.54	6,762	17.95	3.3	86,681
1969	357,108	45.5	115.0	0.37618	134,337	28,114	27.93	6,374	17.45	3.3	77,337
1968	328,411	46.5	117.5	0.35952	118,069	28,473	28.29	5,998	17.18	3.3	66,955
1967	287,174	47.5	120.0	0.34322	98,563	28,817	28.64	5,639	16.93	3.3	55,063
1966	248,293	48.5	122.5	0.33256	82,573	29,149	28.98	5,296	16.42	3.3	44,752
1965	204,388	49.5	125.0	0.31690	64,770	29,466	29.31	4,963	16.16	3.3	34,543
1964	199,046	50.5	127.5	0.30668	61,043	29,773	29.62	4,646	15.65	3.3	31,525
1963	212,539	51.5	130.0	0.29168	61,993	30,064	29.92	4,339	15.38	3.3	31,459
1962	246,006	52.5	132.5	0.28191	69,351	30,346	30.21	4,048	14.86	3.3	34,005
1961	220,839	53.5	135.0	0.26759	59,095	30,614	30.48	3,766	14.57	3.3	28,419
1960	180,709	54.5	137.5	0.25828	46,674	30,872	30.74	3,498	14.04	3.3	21,631
1959	275,336	55.5	140.0	0.24467	67,367	31,117	30.99	3,240	13.74	3.3	30,550
1958	283,996	56.5	142.5	0.23583	66,976	31,353	31.23	2,995	13.20	3.3	29,176
1957	281,227	57.5	145.0	0.22294	62,696	31,576	31.46	2,759	12.88	3.3	26,643
1956	282,872	58.5	147.5	0.21458	60,699	31,790	31.68	2,536	12.32	3.3	24,679
1955	200,523	59.5	150.0	0.20241	40,588	31,993	31.89	2,322	11.97	3.3	16,034
1954	183,154	60.5	152.5	0.19454	35,630	32,187	32.09	2,120	11.40	3.3	13,398
1953	181,713	61.5	155.0	0.18309	33,270	32,370	32.28	1,925	11.01	3.3	12,092
1952	202,049	62.5	157.5	0.17570	35,501	32,546	32.46	1,742	10.41	3.3	12,200
1951	152,533	63.5	160.0	0.16499	25,166	32,711	32.63	1,566	9.99	3.3	8,299
1950	284,314	64.5	162.5	0.15808	44,945	32,869	32.79	1,401	9.36	3.3	13,888
1949	398,668	65.5	165.0	0.14808	59,036	33,017	32.94	1,243	8.89	3.3	17,328
1948	179,214	66.5	167.5	0.14166	25,387	33,159	33.09	1,095	8.23	3.3	6,895
1947	256,502	67.5	170.0	0.13237	33,954	33,291	33.22	0,953	7.70	3.3	8,630
1946	38,074	68.5	172.5	0.12642	4,813	33,418	33.35	0,821	6.99	3.3	1,111
1945	19,273	69.5	175.0	0.11783	2,271	33,535	33.48	0,695	6.39	3.3	479
1944	27,629	70.5	177.5	0.11234	3,104	33,648	33.59	0,577	5.63	3.3	577
1943	10,328	71.5	180.0	0.10443	1,079	33,752	33.70	0,464	4.95	3.3	176
1942	38,612	72.5	182.5	0.09938	3,837	33,852	33.80	0,360	4.12	3.3	522
1941	30,208	73.5	185.0	0.09214	2,783	33,944	33.90	0,261	3.33	3.3	306
1940	28,707	74.5	187.5	0.08753	2,513	34,031	33.99	0,168	2.42	3.3	201
1939	21,168	75.5	190.0	0.08092	1,713	34,112	34.07	0,081	1.50	3.3	85
Total					35,598,720						35,391,998
		Service Life	40.0			-39%	Net Salvage Adjustment				
					49,482,221				Theoretical Reserve		14,090,223
									Reserve Percent		28%

Kenergy Theoretical Reserve Analysis

Account 369

Year	Additions	Age	Age / Life	Proportion in Service	Simulated Balance	Realized Area	Realized Life	Unrealized Area	Remaining Life	Proposed Rate	Future Accruals
2014	1,379,248	0.5	1.5	1.00000	1,379,248	1.000	0.50	32.994	33.49	4.0	1,847,844
2013	1,099,396	1.5	4.5	0.99828	1,097,500	0.998	1.50	31.994	32.55	4.0	1,428,899
2012	1,258,304	2.5	7.6	0.99632	1,253,679	0.996	1.50	30.995	31.61	4.0	1,585,140
2011	1,228,735	3.5	10.6	0.99412	1,221,512	0.994	1.49	29.999	30.68	4.0	1,498,868
2010	1,491,159	4.5	13.6	0.99164	1,478,686	0.992	1.49	29.005	29.75	4.0	1,759,615
2009	1,171,797	5.5	16.7	0.98883	1,158,712	0.989	1.49	28.013	28.83	4.0	1,336,212
2008	1,460,250	6.5	19.7	0.98568	1,439,339	1.975	1.48	27.025	27.92	4.0	1,607,288
2007	1,808,181	7.5	22.7	0.98214	1,775,879	2.957	2.47	26.039	27.01	4.0	1,918,834
2006	1,896,955	8.5	25.8	0.97816	1,855,522	3.935	3.45	25.057	26.12	4.0	1,938,367
2005	1,620,734	9.5	28.8	0.97370	1,578,113	4.909	4.42	24.079	25.23	4.0	1,592,558
2004	1,463,444	10.5	33.3	0.96508	1,412,343	5.874	5.39	23.105	24.44	4.0	1,380,751
2003	1,486,747	11.5	36.4	0.95911	1,425,949	6.833	6.35	22.140	23.58	4.0	1,345,167
2002	1,210,999	12.5	39.4	0.95246	1,153,431	7.785	7.31	21.181	22.74	4.0	1,049,058
2001	944,720	13.5	42.4	0.94509	892,844	8.730	8.26	20.228	21.90	4.0	782,256
2000	873,554	14.5	45.5	0.93692	818,454	9.667	9.20	19.283	21.08	4.0	690,162
1999	1,466,842	15.5	48.5	0.92791	1,361,090	10.595	10.13	18.346	20.27	4.0	1,103,658
1998	695,661	16.5	51.5	0.91796	638,591	11.513	11.05	17.418	19.47	4.0	497,460
1997	648,283	17.5	54.5	0.90703	588,012	12.420	11.97	16.500	18.69	4.0	439,635
1996	610,516	18.5	57.6	0.89503	546,429	13.315	12.87	15.593	17.92	4.0	391,726
1995	553,447	19.5	60.6	0.88188	488,076	14.197	13.76	14.698	17.17	4.0	335,150
1994	498,643	20.5	63.6	0.86751	432,578	15.064	14.63	13.816	16.43	4.0	284,229
1993	425,680	21.5	66.7	0.85183	362,606	15.916	15.49	12.949	15.70	4.0	227,735
1992	419,430	22.5	69.7	0.83474	350,114	16.751	16.33	12.097	14.99	4.0	209,956
1991	422,902	23.5	72.7	0.81615	345,153	17.567	17.16	11.262	14.30	4.0	197,417
1990	416,055	24.5	75.8	0.79597	331,167	18.363	17.97	10.446	13.62	4.0	180,470
1989	423,251	25.5	78.8	0.77409	327,636	19.137	18.75	9.650	12.97	4.0	169,930
1988	351,028	26.5	81.8	0.75043	263,421	19.888	19.51	8.876	12.33	4.0	129,898
1987	283,822	27.5	84.8	0.72489	205,740	20.613	20.25	8.126	11.71	4.0	96,364
1986	330,786	28.5	87.9	0.69742	230,696	21.310	20.96	7.401	11.11	4.0	102,536
1985	361,060	29.5	90.9	0.66797	241,178	21.978	21.64	6.703	10.54	4.0	101,636
1984	374,928	30.5	93.9	0.63656	238,664	22.615	22.30	6.035	9.98	4.0	95,286
1983	368,529	31.5	97.0	0.60324	222,311	23.218	22.92	5.399	9.45	4.0	84,031
1982	262,731	32.5	100.0	0.55607	146,096	23.774	23.50	4.796	9.12	4.0	53,319
1981	290,625	33.5	103.0	0.51891	150,808	24.293	24.03	4.239	8.67	4.0	52,300
1980	311,745	34.5	106.1	0.48056	149,811	24.773	24.53	3.721	8.24	4.0	49,391
1979	370,963	35.5	109.1	0.44140	163,743	25.215	24.99	3.240	7.84	4.0	51,352
1978	306,653	36.5	112.1	0.40189	123,242	25.617	25.42	2.799	7.46	4.0	36,793
1977	250,783	37.5	115.2	0.36255	90,921	25.979	25.80	2.397	7.11	4.0	25,861
1976	137,726	38.5	118.2	0.32389	44,608	26.303	26.14	2.034	6.78	4.0	12,099
1975	166,720	39.5	121.2	0.28646	47,758	26.590	26.45	1.710	6.47	4.0	12,361
1974	119,169	40.5	124.2	0.25073	29,880	26.840	26.71	1.424	6.18	4.0	7,385
1973	106,693	41.5	127.3	0.21714	23,167	27.057	26.95	1.173	5.90	4.0	5,470

Kenergy Theoretical Reserve Analysis

Account 369

Year	Additions	Age	Age / Life	Proportion in Service	Simulated Balance	Realized Area	Realized Life	Unrealized Area	Remaining Life	Proposed Rate	Future Accruals
1972	96,856	42.5	130.3	0.18601	18,016	27.243	27.15	0.956	5.64	4.0	4,064
1971	104,339	43.5	133.3	0.15755	16,439	27.401	27.32	0.770	5.39	4.0	3,542
1970	97,155	44.5	136.4	0.13190	12,815	27.533	27.47	0.612	5.14	4.0	2,636
1969	91,456	45.5	139.4	0.10906	9,975	27.642	27.59	0.480	4.91	4.0	1,957
1968	71,814	46.5	142.4	0.08898	6,390	27.731	27.69	0.371	4.67	4.0	1,195
1967	76,609	47.5	145.5	0.07155	5,481	27.802	27.77	0.282	4.45	4.0	975
1966	77,993	48.5	148.5	0.05660	4,415	27.859	27.83	0.211	4.23	4.0	746
1965	81,454	49.5	151.5	0.04399	3,583	27.903	27.88	0.154	4.01	4.0	574
1964	67,396	50.5	154.5	0.03351	2,258	27.937	27.92	0.110	3.79	4.0	343
1963	69,726	51.5	157.6	0.02498	1,742	27.962	27.95	0.077	3.57	4.0	249
1962	45,111	52.5	160.6	0.01818	820	27.980	27.97	0.052	3.35	4.0	110
1961	56,743	53.5	163.6	0.01287	730	27.993	27.99	0.034	3.11	4.0	91
1960	51,335	54.5	166.7	0.00880	452	28.001	28.00	0.021	2.86	4.0	52
1959	52,429	55.5	169.7	0.00572	300	28.007	28.00	0.012	2.59	4.0	31
1958	47,831	56.5	172.7	0.00343	164	28.010	28.01	0.006	2.33	4.0	15
1957	55,523	57.5	175.8	0.00181	100	28.012	28.01	0.003	2.07	4.0	8
1956	55,450	58.5	178.8	0.00078	43	28.013	28.01	0.001	1.83	4.0	3
1955	62,466	59.5	181.8	0.00023	14	28.013	28.01	0.000	1.61	4.0	1
1954	38,662	60.5	184.8	0.00003	1	28.013	28.01	0.000	1.50	4.0	0
1953	58,785	61.5	187.9	-	-	28.013	28.01	-	-	4.0	-
1952	69,269	62.5	190.9	-	-	28.013	28.01	-	-	4.0	-
1951	31,103	63.5	193.9	-	-	28.013	28.01	-	-	4.0	-
1950	97,217	64.5	197.0	-	-	28.013	28.01	-	-	4.0	-
1949	147,945	65.5	200.0	-	-	28.013	28.01	-	-	4.0	-
1948	12,969	66.5	203.0	-	-	28.013	28.01	-	-	4.0	-
1947	2,205	67.5	206.1	-	-	28.013	28.01	-	-	4.0	-
1946	2,721	68.5	209.1	-	-	28.013	28.01	-	-	4.0	-
1945	3,373	69.5	212.1	-	-	28.013	28.01	-	-	4.0	-
1944	9,842	70.5	215.2	-	-	28.013	28.01	-	-	4.0	-
1943	1,460	71.5	218.2	-	-	28.013	28.01	-	-	4.0	-
1942	7,692	72.5	221.2	-	-	28.013	28.01	-	-	4.0	-
1941	12,016	73.5	224.2	-	-	28.013	28.01	-	-	4.0	-
1940	8,542	74.5	227.3	-	-	28.013	28.01	-	-	4.0	-
1939	22,754	75.5	230.3	-	-	28.013	28.01	-	-	4.0	-
Total					28,168,446						26,731,055
		Service Life	33.0		-32%	Net Salvage Adjustment					
					37,182,348				Theoretical Reserve		10,451,293
									Reserve Percent		28%

Kenergy Theoretical Reserve Analysis

Account 370

Year	Additions	Age	Age / Life	Proportion in Service	Simulated Balance	Realized Area	Realized Life	Unrealized Area	Remaining Life	Proposed Rate	Future Accruals
2014	109,555	0.5	1.3	1.00000	109,555	1.000	0.50	38.079	38.58	6.0	253,592
2013	361,022	1.5	3.9	0.99964	360,891	1.000	1.50	37.079	37.59	6.0	814,008
2012	226,420	2.5	6.6	0.99813	225,998	0.998	1.50	36.079	36.65	6.0	496,926
2011	203,022	3.5	9.2	0.99562	202,132	0.996	1.50	35.081	35.74	6.0	433,400
2010	173,692	4.5	11.8	0.99340	172,545	0.993	1.49	34.086	34.81	6.0	360,401
2009	104,533	5.5	14.5	0.98924	103,409	0.989	1.49	33.092	33.95	6.0	210,656
2008	249,768	6.5	17.1	0.98411	245,798	1.973	1.48	32.103	33.12	6.0	488,473
2007	233,932	7.5	19.7	0.98013	229,284	2.953	2.46	31.119	32.25	6.0	443,661
2006	221,620	8.5	22.4	0.97334	215,712	3.927	3.44	30.139	31.46	6.0	407,233
2005	230,154	9.5	25.0	0.96555	222,226	4.892	4.41	29.165	30.71	6.0	409,420
2004	198,198	10.5	28.9	0.95676	189,629	5.849	5.37	28.200	29.97	6.0	341,039
2003	205,107	11.5	31.6	0.94698	194,233	6.796	6.32	27.243	29.27	6.0	341,093
2002	156,209	12.5	34.2	0.93622	146,245	7.732	7.26	26.296	28.59	6.0	250,849
2001	265,631	13.5	36.8	0.92849	246,637	8.661	8.20	25.360	27.81	6.0	411,582
2000	84,260	14.5	39.5	0.91611	77,191	9.577	9.12	24.431	27.17	6.0	125,831
1999	245,737	15.5	42.1	0.90278	221,846	10.480	10.03	23.515	26.55	6.0	353,371
1998	208,298	16.5	44.7	0.89337	186,087	11.373	10.93	22.613	25.81	6.0	288,191
1997	195,091	17.5	47.4	0.87851	171,389	12.252	11.81	21.719	25.22	6.0	259,374
1996	198,946	18.5	50.0	0.86277	171,644	13.114	12.68	20.841	24.66	6.0	253,920
1995	155,382	19.5	52.6	0.85180	132,354	13.966	13.54	19.978	23.95	6.0	190,223
1994	138,361	20.5	55.3	0.83465	115,483	14.801	14.38	19.126	23.42	6.0	162,243
1993	142,912	21.5	57.9	0.82278	117,585	15.624	15.21	18.291	22.73	6.0	160,372
1992	178,929	22.5	60.5	0.80434	143,919	16.428	16.03	17.469	22.22	6.0	191,857
1991	152,954	23.5	63.2	0.78517	120,094	17.213	16.82	16.664	21.72	6.0	156,535
1990	142,083	24.5	65.8	0.77200	109,689	17.985	17.60	15.879	21.07	6.0	138,661
1989	118,019	25.5	68.4	0.75172	88,717	18.737	18.36	15.107	20.60	6.0	109,638
1988	154,794	26.5	71.1	0.73082	113,127	19.468	19.10	14.355	20.14	6.0	136,723
1987	117,602	27.5	73.7	0.71658	84,271	20.184	19.83	13.625	19.51	6.0	98,665
1986	124,784	28.5	76.3	0.69479	86,698	20.879	20.53	12.908	19.08	6.0	99,244
1985	121,796	29.5	78.9	0.67999	82,820	21.559	21.22	12.213	18.46	6.0	91,736
1984	145,904	30.5	81.6	0.65744	95,922	22.216	21.89	11.533	18.04	6.0	103,843
1983	183,500	31.5	84.2	0.63450	116,430	22.851	22.53	10.876	17.64	6.0	123,236
1982	136,184	32.5	86.8	0.61902	84,301	23.470	23.16	10.241	17.04	6.0	86,211
1981	130,891	33.5	89.5	0.59557	77,954	24.066	23.77	9.622	16.66	6.0	77,907
1980	76,763	34.5	92.1	0.57188	43,899	24.637	24.35	9.027	16.28	6.0	42,892
1979	105,352	35.5	94.7	0.55599	58,574	25.193	24.92	8.455	15.71	6.0	55,201
1978	140,672	36.5	97.4	0.53204	74,843	25.725	25.46	7.899	15.35	6.0	68,915
1977	122,207	37.5	100.0	0.50802	62,083	26.233	25.98	7.367	15.00	6.0	55,879
1976	95,824	38.5	102.6	0.49198	47,144	26.725	26.48	6.859	14.44	6.0	40,849
1975	75,279	39.5	105.3	0.46796	35,227	27.193	26.96	6.367	14.11	6.0	29,814
1974	78,405	40.5	107.9	0.45198	35,438	27.645	27.42	5.899	13.55	6.0	28,813
1973	76,492	41.5	110.5	0.42812	32,748	28.073	27.86	5.447	13.22	6.0	25,981

Kenergy Theoretical Reserve Analysis

Account 370

Year	Additions	Age	Age / Life	Proportion in Service	Simulated Balance	Realized Area	Realized Life	Unrealized Area	Remaining Life	Proposed Rate	Future Accruals
1972	63,390	42.5	113.2	0.40443	25,637	28,478	28.28	5,019	12.91	6.0	19,858
1971	61,555	43.5	115.8	0.38877	23,931	28,867	28.67	4,614	12.37	6.0	17,760
1970	48,805	44.5	118.4	0.36550	17,838	29,232	29.05	4,226	12.06	6.0	12,909
1969	51,697	45.5	121.1	0.34256	17,709	29,575	29.40	3,860	11.77	6.0	12,504
1968	54,350	46.5	123.7	0.32748	17,799	29,902	29.74	3,518	11.24	6.0	12,005
1967	60,803	47.5	126.3	0.30521	18,558	30,207	30.05	3,190	10.95	6.0	12,195
1966	58,447	48.5	128.9	0.29063	16,986	30,498	30.35	2,885	10.43	6.0	10,626
1965	39,016	49.5	131.6	0.26918	10,502	30,767	30.63	2,594	10.14	6.0	6,388
1964	49,426	50.5	134.2	0.24828	12,272	31,016	30.89	2,325	9.86	6.0	7,263
1963	42,383	51.5	136.8	0.23469	9,947	31,250	31.13	2,077	9.35	6.0	5,580
1962	41,952	52.5	139.5	0.21484	9,013	31,465	31.36	1,842	9.07	6.0	4,907
1961	29,820	53.5	142.1	0.19566	5,835	31,661	31.56	1,627	8.82	6.0	3,086
1960	33,230	54.5	144.7	0.18328	6,091	31,844	31.75	1,432	8.31	6.0	3,037
1959	31,869	55.5	147.4	0.16535	5,270	32,009	31.93	1,248	8.05	6.0	2,545
1958	42,648	56.5	150.0	0.14820	6,321	32,158	32.08	1,083	7.81	6.0	2,961
1957	28,101	57.5	152.6	0.13723	3,856	32,295	32.23	0,935	7.31	6.0	1,692
1956	29,984	58.5	155.3	0.12149	3,643	32,416	32.36	0,797	7.06	6.0	1,544
1955	35,767	59.5	157.9	0.11148	3,987	32,528	32.47	0,676	6.56	6.0	1,570
1954	29,685	60.5	160.5	0.09722	2,886	32,625	32.58	0,565	6.31	6.0	1,092
1953	34,387	61.5	163.2	0.08389	2,885	32,709	32.67	0,467	6.07	6.0	1,051
1952	47,293	62.5	165.8	0.07553	3,572	32,784	32.75	0,383	5.58	6.0	1,195
1951	22,076	63.5	168.4	0.06378	1,408	32,848	32.82	0,308	5.33	6.0	450
1950	48,842	64.5	171.1	0.05302	2,589	32,901	32.87	0,244	5.10	6.0	793
1949	59,674	65.5	173.7	0.04639	2,768	32,948	32.92	0,191	4.62	6.0	767
1948	37,766	66.5	176.3	0.03727	1,407	32,985	32.97	0,145	4.38	6.0	370
1947	27,455	67.5	178.9	0.03174	871	33,017	33.00	0,107	3.88	6.0	203
1946	11,283	68.5	181.6	0.02429	274	33,041	33.03	0,076	3.62	6.0	59
1945	7,385	69.5	184.2	0.01783	132	33,059	33.05	0,051	3.38	6.0	27
1944	11,373	70.5	186.8	0.01407	160	33,073	33.07	0,034	2.89	6.0	28
1943	3,267	71.5	189.5	0.00926	30	33,082	33.08	0,019	2.60	6.0	5
1942	3,798	72.5	192.1	0.00544	21	33,087	33.08	0,010	2.38	6.0	3
1941	13,087	73.5	194.7	0.00343	45	33,091	33.09	0,005	1.89	6.0	5
1940	8,408	74.5	197.4	0.00125	11	33,092	33.09	0,001	1.58	6.0	1
1939	11,105	75.5	200.0	0.00011	1	33,092	33.09	0,000	1.50	6.0	0
Total					4,814,905						7,004,609
		Service Life	38.0		-127%	Net Salvage Adjustment					
					10,929,835				Theoretical Reserve		3,925,227
									Reserve Percent		36%

Kenergy Theoretical Reserve Analysis

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Year	Additions	Age	Age / Life	Proportion in Service	Simulated Balance	Realized Area	Realized Life	Unrealized Area	Remaining Life	Proposed Rate	Future Accruals
2014	453,737	0.5	1.7	1.00000	453,737	1.000	0.50	29.954	30.45	5.1	704,713
2013	297,139	1.5	5.0	0.98946	294,007	0.989	1.49	28.954	29.76	5.1	446,262
2012	292,010	2.5	8.3	0.98117	286,511	0.981	1.48	27.964	29.00	5.1	423,762
2011	249,052	3.5	11.7	0.97255	242,216	0.973	1.47	26.983	28.24	5.1	348,904
2010	155,960	4.5	15.0	0.96056	149,809	0.961	1.45	26.010	27.58	5.1	210,706
2009	139,272	5.5	18.3	0.95119	132,474	0.951	1.44	25.050	26.84	5.1	181,304
2008	155,502	6.5	21.7	0.94150	146,405	1.893	1.42	24.099	26.10	5.1	194,850
2007	158,788	7.5	25.0	0.92808	147,368	2.821	2.36	23.157	25.45	5.1	191,289
2006	184,777	8.5	28.3	0.91766	169,562	3.738	3.28	22.229	24.72	5.1	213,802
2005	145,873	9.5	31.7	0.90693	132,297	4.645	4.19	21.311	24.00	5.1	161,920
2004	128,918	10.5	36.7	0.88835	114,525	5.534	5.09	20.404	23.47	5.1	137,076
2003	132,927	11.5	40.0	0.87283	116,023	6.407	5.97	19.516	22.86	5.1	135,263
2002	170,433	12.5	43.3	0.86077	146,703	7.267	6.84	18.643	22.16	5.1	165,790
2001	102,064	13.5	46.7	0.84832	86,583	8.116	7.69	17.783	21.46	5.1	94,770
2000	98,931	14.5	50.0	0.83108	82,220	8.947	8.53	16.934	20.88	5.1	87,538
1999	153,539	15.5	53.3	0.81763	125,538	9.764	9.36	16.103	20.19	5.1	129,296
1998	151,011	16.5	56.7	0.80370	121,368	10.568	10.17	15.285	19.52	5.1	120,817
1997	126,453	17.5	60.0	0.78435	99,183	11.352	10.96	14.482	18.96	5.1	95,923
1996	131,616	18.5	63.3	0.76922	101,242	12.122	11.74	13.697	18.31	5.1	94,525
1995	128,980	19.5	66.7	0.75354	97,191	12.875	12.50	12.928	17.66	5.1	87,520
1994	124,438	20.5	70.0	0.73175	91,057	13.607	13.24	12.175	17.14	5.1	79,586
1993	127,287	21.5	73.3	0.71474	90,977	14.322	13.96	11.443	16.51	5.1	76,603
1992	121,426	22.5	76.7	0.69714	84,651	15.019	14.67	10.728	15.89	5.1	68,596
1991	79,143	23.5	80.0	0.67277	53,245	15.692	15.36	10.031	15.41	5.1	41,846
1990	80,414	24.5	83.3	0.65381	52,576	16.345	16.02	9.358	14.81	5.1	39,720
1989	77,514	25.5	86.7	0.63429	49,166	16.980	16.66	8.704	14.22	5.1	35,664
1988	87,587	26.5	90.0	0.60740	53,200	17.587	17.28	8.070	13.79	5.1	37,406
1987	65,636	27.5	93.3	0.58663	38,504	18.174	17.88	7.463	13.22	5.1	25,963
1986	91,073	28.5	96.7	0.56536	51,489	18.739	18.46	6.876	12.66	5.1	33,251
1985	58,474	29.5	100.0	0.53630	31,359	19.275	19.01	6.311	12.27	5.1	19,619
1984	71,119	30.5	103.3	0.51403	36,557	19.789	19.53	5.774	11.73	5.1	21,877
1983	55,418	31.5	106.7	0.49141	27,233	20.281	20.04	5.260	11.20	5.1	15,562
1982	57,341	32.5	110.0	0.46078	26,422	20.742	20.51	4.769	10.85	5.1	14,620
1981	59,916	33.5	113.3	0.43754	26,216	21.179	20.96	4.308	10.35	5.1	13,833
1980	70,909	34.5	116.7	0.41414	29,366	21.593	21.39	3.871	9.85	5.1	14,747
1979	82,185	35.5	120.0	0.38281	31,461	21.976	21.78	3.457	9.53	5.1	15,290
1978	84,818	36.5	123.3	0.35931	30,476	22.335	22.16	3.074	9.05	5.1	14,073

Kenergy Theoretical Reserve Analysis

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Year	Additions	Age	Age / Life	Proportion in Service	Simulated Balance	Realized Area	Realized Life	Unrealized Area	Remaining Life	Proposed Rate	Future Accruals
1977	90,728	37.5	126.7	0.33590	30,476	22,671	22.50	2,714	8.58	5.1	13,337
1976	57,465	38.5	130.0	0.30495	17,524	22,976	22.82	2,379	8.30	5.1	7,418
1975	94,366	39.5	133.3	0.28206	26,617	23,258	23.12	2,074	7.85	5.1	10,658
1974	75,436	40.5	136.7	0.25953	19,578	23,518	23.39	1,792	7.40	5.1	7,392
1973	96,230	41.5	140.0	0.23022	22,154	23,748	23.63	1,532	7.15	5.1	8,084
1972	93,340	42.5	143.3	0.20890	19,499	23,957	23.85	1,302	6.73	5.1	6,694
1971	90,688	43.5	146.7	0.18825	17,072	24,145	24.05	1,093	6.31	5.1	5,490
1970	70,557	44.5	150.0	0.16190	11,423	24,307	24.23	0,905	6.09	5.1	3,547
1969	32,851	45.5	153.3	0.14314	4,702	24,450	24.38	0,743	5.69	5.1	1,364
1968	22,664	46.5	156.7	0.12534	2,841	24,576	24.51	0,600	5.28	5.1	765
1967	20,037	47.5	160.0	0.10322	2,068	24,679	24.63	0,474	5.09	5.1	537
1966	15,515	48.5	163.3	0.08795	1,364	24,767	24.72	0,371	4.72	5.1	328
1965	17,212	49.5	166.7	0.07386	1,271	24,841	24.80	0,283	4.33	5.1	281
1964	18,397	50.5	170.0	0.05704	1,049	24,898	24.87	0,209	4.17	5.1	223
1963	24,476	51.5	173.3	0.04593	1,124	24,944	24.92	0,152	3.81	5.1	219
1962	25,001	52.5	176.7	0.03615	904	24,980	24.96	0,106	3.44	5.1	159
1961	8,292	53.5	180.0	0.02516	209	25,005	24.99	0,070	3.29	5.1	35
1960	40,047	54.5	183.3	0.01844	738	25,023	25.01	0,045	2.94	5.1	111
1959	40,741	55.5	186.7	0.01295	528	25,036	25.03	0,027	2.55	5.1	69
1958	64,562	56.5	190.0	0.00732	472	25,044	25.04	0,014	2.36	5.1	57
1957	299,881	57.5	193.3	0.00414	1,242	25,048	25.05	0,006	2.01	5.1	127
1956	50,170	58.5	196.7	0.00186	93	25,050	25.05	0,002	1.64	5.1	8
1955	80,403	59.5	200.0	0.00026	21	25,050	25.05	0,000	1.50	5.1	2
1954	90,431	60.5	203.3	-	-	25,050	25.05	-	-	5.1	-
1953	86,467	61.5	206.7	-	-	25,050	25.05	-	-	5.1	-
1952	217,637	62.5	210.0	-	-	25,050	25.05	-	-	5.1	-
1951	-	63.5	213.3	-	-	25,050	25.05	-	-	5.1	-
1950	33,140	64.5	216.7	-	-	25,050	25.05	-	-	5.1	-
1949	64,550	65.5	220.0	-	-	25,050	25.05	-	-	5.1	-
1948	11,324	66.5	223.3	-	-	25,050	25.05	-	-	5.1	-
Total					4,231,887						4,861,190
		Service Life	30.0								
						-54% Net Salvage Adjustment					
					6,517,106					Theoretical Reserve	1,655,916
										Reserve Percent	25%

Kenergy Theoretical Reserve Analysis

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Year	Additions	Age	Age / Life	Proportion in Service	Simulated Balance	Realized Area	Realized Life	Unrealized Area	Remaining Life	Proposed Rate	Future Accruals
2014	24,361	0.5	2.0	1.00000	24,361	1.000	0.50	24.762	25.26	4.6	28,309
2013	29,581	1.5	6.0	1.00000	29,581	1.000	1.50	23.762	24.26	4.6	33,015
2012	56,617	2.5	10.0	1.00000	56,617	1.000	1.50	22.762	23.26	4.6	60,584
2011	10,887	3.5	14.0	1.00000	10,887	1.000	1.50	21.762	22.26	4.6	11,149
2010	27,734	4.5	18.0	1.00000	27,734	1.000	1.50	20.762	21.26	4.6	27,126
2009	13,288	5.5	22.0	1.00000	13,288	1.000	1.50	19.762	20.26	4.6	12,385
2008	71,602	6.5	26.0	1.00000	71,602	2.000	1.50	18.762	19.26	4.6	63,444
2007	109,515	7.5	30.0	1.00000	109,515	3.000	2.50	17.762	18.26	4.6	92,000
2006	56,162	8.5	34.0	1.00000	56,162	4.000	3.50	16.762	17.26	4.6	44,597
2005	53,586	9.5	38.0	1.00000	53,586	5.000	4.50	15.762	16.26	4.6	40,086
2004	53,399	10.5	44.0	1.00000	53,399	6.000	5.50	14.762	15.26	4.6	37,490
2003	80,327	11.5	48.0	0.99999	80,326	7.000	6.50	13.762	14.26	4.6	52,700
2002	50,660	12.5	52.0	0.99986	50,653	8.000	7.50	12.762	13.26	4.6	30,906
2001	31,573	13.5	56.0	0.99914	31,546	8.999	8.50	11.763	12.27	4.6	17,809
2000	89,397	14.5	60.0	0.99691	89,121	9.996	9.50	10.763	11.30	4.6	46,312
1999	14,442	15.5	64.0	0.99183	14,324	10.988	10.49	9.767	10.35	4.6	6,818
1998	23,935	16.5	68.0	0.98238	23,513	11.970	11.48	8.775	9.43	4.6	10,202
1997	5,171	17.5	72.0	0.96714	5,001	12.937	12.45	7.792	8.56	4.6	1,968
1996	40,053	18.5	76.0	0.94482	37,843	13.882	13.41	6.825	7.72	4.6	13,445
1995	28,471	19.5	80.0	0.91350	26,009	14.796	14.34	5.880	6.94	4.6	8,300
1994	19,665	20.5	84.0	0.86926	17,094	15.665	15.23	4.967	6.21	4.6	4,886
1993	8,973	21.5	88.0	0.80631	7,235	16.471	16.07	4.098	5.58	4.6	1,858
1992	5,667	22.5	92.0	0.72054	4,083	17.192	16.83	3.291	5.07	4.6	952
1991	2,970	23.5	96.0	0.61436	1,825	17.806	17.50	2.571	4.68	4.6	393
1990	2,874	24.5	100.0	0.49821	1,432	18.304	18.06	1.956	4.43	4.6	292
1989	7,778	25.5	104.0	0.38643	3,006	18.691	18.50	1.458	4.27	4.6	591
1988	1,726	26.5	108.0	0.29070	502	18.981	18.84	1.072	4.19	4.6	97
1987	19,979	27.5	112.0	0.21576	4,311	19.197	19.09	0.781	4.12	4.6	817
1986	5,084	28.5	116.0	0.17235	876	19.369	19.28	0.565	3.78	4.6	152
1985	9,972	29.5	120.0	0.11863	1,183	19.488	19.43	0.393	3.81	4.6	207
1984	563	30.5	124.0	0.08733	49	19.575	19.53	0.274	3.64	4.6	8
1983	6,682	31.5	128.0	0.06313	422	19.639	19.61	0.187	3.46	4.6	67
1982	3,159	32.5	132.0	0.04444	140	19.683	19.66	0.124	3.29	4.6	21
1981	7,081	33.5	136.0	0.03029	215	19.713	19.70	0.079	3.12	4.6	31
1980	17,957	34.5	140.0	0.01992	358	19.733	19.72	0.049	2.97	4.6	49
1979	8,584	35.5	144.0	0.01258	108	19.746	19.74	0.029	2.82	4.6	14
1978	7,364	36.5	148.0	0.00761	56	19.753	19.75	0.017	2.68	4.6	7
1977	5,229	37.5	152.0	0.00438	23	19.758	19.76	0.009	2.55	4.6	3
1976	4,714	38.5	156.0	0.00239	11	19.760	19.76	0.005	2.43	4.6	1

Kenergy Theoretical Reserve Analysis

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Year	Additions	Age	Age / Life	Proportion in Service	Simulated Balance	Realized Area	Realized Life	Unrealized Area	Remaining Life	Proposed Rate	Future Accruals
1975	659	39.5	160.0	0.00122	1	19.761	19.76	0.002	2.33	4.6	0
1974	3,267	40.5	164.0	0.00058	2	19.762	19.76	0.001	2.23	4.6	0
1973	7,783	41.5	168.0	0.00025	2	19.762	19.76	0.000	2.18	4.6	0
1972	2,648	42.5	172.0	0.00010	0	19.762	19.76	0.000	2.22	4.6	0
1971	326	43.5	176.0	0.00004	0	19.762	19.76	0.000	2.56	4.6	0
1970	1,291	44.5	180.0	0.00001	0	19.762	19.76	0.000	4.03	4.6	0
1969	406	45.5	184.0	0.00000	0	19.762	19.76	0.000	10.73	4.6	0
1968	178	46.5	188.0	0.00000	0	19.762	19.76	0.000	30.50	4.6	0
1967	585	47.5	192.0	0.00000	0	19.762	19.76	0.000	29.50	4.6	0
1966	1,220	48.5	196.0	0.00000	0	19.762	19.76	0.000	28.50	4.6	0
1965	508	49.5	200.0	0.00000	0	19.762	19.76	0.000	27.50	4.6	0
1964	249	50.5	204.0	0.00000	0	19.762	19.76	0.000	26.50	4.6	0
1963	677	51.5	208.0	0.00000	0	19.762	19.76	0.000	25.50	4.6	0
1962		52.5	212.0	0.00000	-	19.762	19.76	0.000	24.50	4.6	-
1961	25,844	53.5	216.0	0.00000	0	19.762	19.76	0.000	23.50	4.6	0
1960	522	54.5	220.0	0.00000	0	19.762	19.76	0.000	22.50	4.6	0
1959	115	55.5	224.0	0.00000	0	19.762	19.76	0.000	4.6	-	-
1958	3,404	56.5	228.0	0.00000	0	19.762	19.76	0.000	4.6	-	-
1957	6,702	57.5	232.0	0.00000	0	19.762	19.76	0.000	4.6	-	-
1956		58.5	236.0	0.00000	-	19.762	19.76	0.000	4.6	-	-
1955	86	59.5	240.0	0.00000	0	19.762	19.76	0.000	4.6	-	-
1954	37	60.5	244.0	0.00000	0	19.762	19.76	0.000	4.6	-	-
1953		61.5	248.0	0.00000	-	19.762	19.76	0.000	4.6	-	-
1952		62.5	252.0	0.00000	-	19.762	19.76	0.000	4.6	-	-
1951	315	63.5	256.0	0.00000	0	19.762	19.76	0.000	4.6	-	-
1950	4,295	64.5	260.0	0.00000	0	19.762	19.76	0.000	4.6	-	-
1949	651	65.5	264.0	0.00000	0	19.762	19.76	0.000	4.6	-	-
1948		66.5	268.0	0.00000	-	19.762	19.76	0.000	4.6	-	-
Total					907,999						649,092
		Service Life	25.0		-15%	Net Salvage Adjustment					
					1,044,199				Theoretical Reserve		395,107
									Reserve Percent		38%