

CASE NO. 2015-00312

VERIFICATION

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



Steve Thompson, Vice President - Finance

STATE OF KENTUCKY

COUNTY OF: DAVIESS

The foregoing was signed, acknowledged and sworn to before me by Steve Thompson, this 23rd day of October, 2015.

My commission expires March 20, 2016

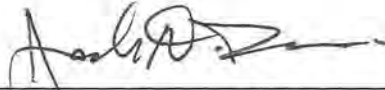

Notary Public, KY. State at Large

(seal)

CASE NO. 2015-00312

VERIFICATION

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



Jack D. Gaines, JDG Consulting, LLC

STATE OF GEORGIA

COUNTY OF: Fulton

The foregoing was signed, acknowledged and sworn to before me by Jack D. Gaines, this 20 day of October, 2015.

My commission expires 9/24/2015



Notary Public

JOSEPH GENDREAU
NOTARY PUBLIC
Fulton County
State of Georgia
My Comm. Expires Sept. 24, 2018
(seal)

CASE NO. 2015-00312

VERIFICATION

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



David Hamilton, Vice President - Member Services

STATE OF KENTUCKY

COUNTY OF: DAVIESS

The foregoing was signed, acknowledged and sworn to before me by David Hamilton, this 23rd day of October, 2015.

My commission expires March 20, 2016



Theresa Jeanette Weedman
Notary Public, KY. State at Large

(seal)

CASE NO. 2015-00312

VERIFICATION

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

Keith Ellis

Keith Ellis, Vice President – Human Resources

STATE OF KENTUCKY

COUNTY OF: DAVIESS

The foregoing was signed, acknowledged and sworn to before me by Keith Ellis, this 23rd day of October, 2015.

My commission expires 5-24-2019

Debra J. Hayden

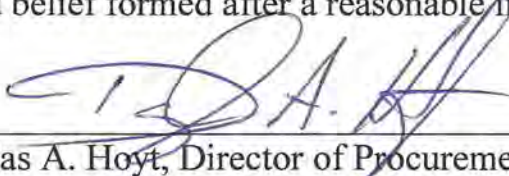
Notary Public, KY. State at Large

(seal)

CASE NO. 2015-00312

VERIFICATION

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



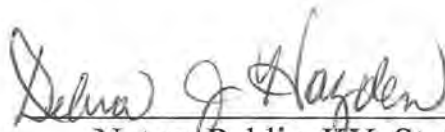
Douglas A. Hoyt, Director of Procurement & Contracts

STATE OF KENTUCKY

COUNTY OF: DAVIESS

The foregoing was signed, acknowledged and sworn to before me by Douglas A. Hoyt, this 23rd day of October, 2015.

My commission expires 5-24-2019



Notary Public, KY. State at Large

(seal)

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015-00312 RATE APPLICATION

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

Response) Item 1, pages 2-4, contains the above referenced information.

Witness) Steve Thompson

KENERGY CORP.
2015-00312 RATE APPLICATION
STATEMENT OF OPERATIONS
FOR THE TWELVE MONTHS ENDING JUNE 30

	<u>2015</u>	<u>2014</u>	
8	Operating revenue	\$ 422,270,469	\$ 509,708,383
11	Operating expenses:		
12	Cost of power	\$ 383,068,259	\$ 468,457,728
13	Distribution-operations	\$ 3,996,460	\$ 4,326,835
14	Distribution-maintenance	\$ 8,623,096	\$ 8,469,412
15	Consumer accounts	\$ 4,235,625	\$ 4,070,569
16	Consumer service	\$ 153,749	\$ 184,875
17	Sales	\$ 122,692	\$ 94,348
18	Administrative and general	\$ 4,094,489	\$ 4,126,926
19		<u>\$ 404,294,370</u>	<u>\$ 489,730,693</u>
21	Depreciation and amortization	\$ 10,628,708	\$ 10,187,276
22	Taxes-other	\$ 649,618	\$ 552,227
23	Interest on long term debt	\$ 4,707,931	\$ 4,692,304
24	Interest charged to construction	\$ -	\$ -
25	Other interest expense	\$ 42,919	\$ 61,976
26	Other deductions	\$ 98,059	\$ 83,700
27		<u>\$ 16,127,235</u>	<u>\$ 15,577,483</u>
29	Utility operating margins	\$ 1,848,864	\$ 4,400,207
30	Nonoperating margins, interest	\$ 1,952,682	\$ 2,058,499
31	Income from equity investments	\$ -	\$ -
32	Nonoperating margins, other	\$ (164)	\$ 81,158
33	G & T capital credits	\$ -	\$ -
34	Other capital credits	\$ 227,278	\$ 203,685
35		<u>\$ 4,028,660</u>	<u>\$ 6,743,549</u>
36	Net Margins	<u>\$ 4,028,660</u>	<u>\$ 6,743,549</u>

KENERGY CORP.
2015-00312 RATE APPLICATION
BALANCE SHEET
JUNE 30

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<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Electric Plant:		
In service	\$ 296,499,454	\$ 283,069,669
Under construction	822,618	1,323,857
	<u>297,322,072</u>	<u>284,393,526</u>
Less accumulated depreciation	96,309,142	88,745,304
	<u>201,012,930</u>	<u>195,648,222</u>
Investments	<u>6,216,492</u>	<u>6,081,241</u>
Current Assets:		
Cash and temporary investments	7,735,890	1,634,261
Accounts receivable, net	21,148,558	26,344,395
Material and supplies	1,950,392	2,065,586
Prepayments	1,399,756	1,213,169
Other Current and Accrued Assets	12,936,993	12,919,686
	<u>45,171,589</u>	<u>44,177,097</u>
Other Assets	<u>1,673,964</u>	<u>1,780,681</u>
Total Assets	<u>\$ 254,074,975</u>	<u>\$ 247,687,241</u>
<u>MEMBERS' EQUITIES AND LIABILITIES</u>		
Margins and Equities:		
Memberships	\$ 229,350	\$ 235,715
Patronage capital	68,491,933	68,854,039
Other equities	8,013,050	6,524,906
	<u>76,734,333</u>	<u>75,614,660</u>
Long Term Debt(due after one year)	<u>134,218,616</u>	<u>124,363,140</u>
Accumulated Operating Provisions	<u>232,715</u>	<u>261,632</u>
Current Liabilities:		
Long term debt due within one year	7,372,460	7,401,438
Notes payable	-	2,900,000
Accounts payable	26,203,201	28,598,353
Consumer deposits	4,203,348	4,141,072
Accrued expenses	2,581,332	2,506,258
	<u>40,360,341</u>	<u>45,547,121</u>
Consumer Advances & Other Deferred credits	<u>2,528,970</u>	<u>1,900,688</u>
Total Members' Equities and Liabilities	<u>\$ 254,074,975</u>	<u>\$ 247,687,241</u>

Statements of Cash Flows
Kenergy Corp.
For the years ended June 30, 2015 and 2014

	2015	2014
Cash flows from operating activities:		
Net margin (loss)	\$ 4,028,660	\$ 6,743,549
Adjustments to reconcile net margin (loss) to net cash provided by operating activities:		
Depreciation charged to operations	10,988,708	10,547,276
Noncash assigned capital credits	(227,278)	(203,685)
Interest income added to cushion of credit balance	(1,854,878)	(2,106,525)
Interest expense paid from prior note payments	79,379	2,938,355
Decrease (increase) in accounts receivable	5,195,837	12,882,474
Decrease (increase) in other current assets	(88,700)	(3,294,422)
Increase (decrease) in accounts payable	(2,395,152)	(13,035,297)
Increase (decrease) in short-term note payable	(2,900,000)	2,900,000
Increase (decrease) in Long-term debt due within one yr.	(28,978)	862,374
Increase (decrease) other current and accrued liabilities	75,074	299,971
Other items, net	1,331,617	143,004
Net cash provided by operating activities	14,204,289	18,677,074
Cash flows from investing activities:		
Capital expenditures, net	(16,804,799)	(15,559,603)
Net cash used in investing activities	(16,804,799)	(15,559,603)
Cash flows from financing activities:		
Proceeds from long-term debt	\$ 19,000,000	\$ 2,500,000
Reduction of long-term debt	\$ (7,243,107)	\$ (7,464,776)
Principle payments paid from prior note payments	\$ 854,362	\$ 2,995,178
Patronage capital retired	\$ (2,909,117)	\$ (2,976,673)
Payment-Cushion of Credit	\$ (1,000,000)	\$ (2,500,000)
Net cash provided by financing activities	8,702,139	(7,446,271)
Net increase (decrease) in cash and cash equivalents	6,101,629	(4,328,800)
Cash and cash equivalents, beginning of year	1,634,261	5,963,061
Cash and cash equivalents, end of year	\$ 7,735,890	\$ 1,634,261

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015-00312 RATE APPLICATION

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Item 2) Provide Kenergy's rate of return on net investment rate base for the test year and the five most recent calendar years. Include the data used to calculate each return.

Response) Item 2, page 2 of 2, contains the above referenced information.

Witness) Steve Thompson

KENERGY CORP.
2015-00312 RATE APPLICATION
PSC INFORMATION REQUEST NO. 1
ITEM 2

Line No.	(a)	(b) Test year June 30, 2015	(c) 2014	(d) 2013	(e) 2012	(f) 2011	(g) 2010
1	Utility Plant in Service	\$ 296,499,454	\$ 287,838,168	\$ 278,087,269	\$ 265,581,142	\$ 252,823,279	\$245,071,121
2	CWIP	\$ 822,618	\$ 927,287	\$ 1,144,631	\$ 1,158,083	\$ 1,987,529	\$ 940,602
3	Total Utility Plant	<u>\$297,322,072</u>	<u>\$288,765,455</u>	<u>\$279,231,900</u>	<u>\$266,739,225</u>	<u>\$254,810,808</u>	<u>\$246,011,723</u>
4	ADD:						
5	Materials and Supplies (13 month average)	\$2,121,759	\$1,988,412	\$2,365,601	\$2,546,392	\$2,541,260	\$2,454,951
6	Prepayments (13 month average)	\$944,784	\$813,896	\$665,544	\$535,817	\$681,217	\$701,044
7	Working Capital (1/8 of O&M)	\$2,653,264	\$2,630,796	\$2,633,787	\$2,433,115	\$2,496,753	\$2,557,402
8	Subtotal	<u>\$5,719,807</u>	<u>\$5,433,104</u>	<u>\$5,664,932</u>	<u>\$5,515,324</u>	<u>\$5,719,230</u>	<u>\$5,713,397</u>
9	DEDUCT:						
10	Accumulated Depreciation	\$ 96,309,142	\$ 92,346,385	\$ 84,581,055	\$ 77,387,993	\$ 71,916,962	\$66,837,167
11	Customer Advances for Construction	\$ 2,528,970	\$ 2,229,637	\$ 2,241,987	\$ 2,318,886	\$ 2,284,239	\$ 1,879,877
12	Subtotal	<u>\$98,838,112</u>	<u>\$94,576,022</u>	<u>\$86,823,042</u>	<u>\$79,706,879</u>	<u>\$74,201,201</u>	<u>\$68,717,044</u>
13							
14	Net Investment Rate Base	<u>\$204,203,767</u>	<u>\$199,622,537</u>	<u>\$198,073,790</u>	<u>\$192,547,670</u>	<u>\$186,328,837</u>	<u>\$183,008,076</u>
15							
16	Margins	\$ 4,028,660	\$ 5,023,520	\$ 6,093,797	\$ 4,750,375	\$ 3,867,804	\$ 5,872,105
17	Interest Expense	\$ 4,707,931	\$ 4,677,863	\$ 4,831,795	\$ 5,089,130	\$ 5,829,601	\$ 6,192,766
18	Subtotal	<u>\$8,736,591</u>	<u>\$9,701,383</u>	<u>\$10,925,592</u>	<u>\$9,839,505</u>	<u>\$9,697,405</u>	<u>\$12,064,871</u>
19							
20	Rate of Return on Net Investment Rate	4.28%	4.86%	5.52%	5.11%	5.20%	6.59%
21	(Line 18 divided by line 14)						

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015-00312 RATE APPLICATION

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Item 3) Provide Kenergy's times interest-earned ratio and debt service coverage ratio as calculated by the Rural Utilities Service ("RUS") for the test year and the five most recent calendar years. Include the data used to calculate each ratio.

Response) Item 3, page 2 of 2, contains the above referenced information.

Witness) Steve Thompson

KENERGY CORP.
2015-00312 RATE APPLICATION
PSC INFORMATION REQUEST NO. 1
ITEM 3

Line No.	(a)	(b) Test year 6/30/2015	(c) 2014	(d) 2013	(e) 2012	(f) 2011	(g) 2010
1	Margins	\$ 4,028,660	\$ 5,023,520	\$ 6,093,797	\$ 4,750,375	\$ 3,867,804	\$ 5,371,760
2	Interest Expense	\$ 4,707,931	\$ 4,677,863	\$ 4,831,795	\$ 5,089,130	\$ 5,829,601	\$ 6,192,766
3	Subtotal (line 1 + 2)	<u>\$8,736,591</u>	<u>\$9,701,383</u>	<u>\$10,925,592</u>	<u>\$9,839,505</u>	<u>\$9,697,405</u>	<u>\$11,564,526</u>
4							
5	Depreciation Expense (inc. clearing	\$ 10,983,611	\$ 10,774,393	\$ 10,319,412	\$ 10,007,666	\$ 9,173,176	\$ 8,674,807
6	Subtotal (line 3 + 5)	<u>\$19,720,202</u>	<u>\$20,475,776</u>	<u>\$21,245,004</u>	<u>\$19,847,171</u>	<u>\$18,870,581</u>	<u>\$20,239,333</u>
7	Required Debt Service Payments	\$ 11,951,038	\$ 12,034,557	\$ 12,106,991	\$ 11,513,623	\$ 11,494,075	\$ 11,618,129
8							
9	Times Interest Earned Ratio	1.86	2.07	2.26	1.93	1.66	1.87
10	(line 3/line2)						
11	Debt Service Coverage Ratio	1.65	1.70	1.75	1.72	1.64	1.74
12	(line 6/line 7)						

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015-00312 RATE APPLICATION

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Item 4) Provide "Kentucky's Electric Cooperatives Operating Expense and Statistical Comparisons" for the two most recent years available.

Response) Item 4, pages 2-9 of 9, contains the above referenced information for 2014 and 2013.

Witness) Steve Thompson

2014
KENTUCKY ELECTRIC COOPERATIVES
OPERATING EXPENSE STATISTICAL COMPARISONS
AVERAGE ANNUAL BASIS

COOPERATIVE NAME	DISTRIBUTION OPERATION PER MILE	DISTRIBUTION MAINTENANCE PER MILE	TOTAL OP. & MAINT. PER MILE	CONSUMER ACCOUNTING PER MILE	CONSUMER INFORMATION PER MILE	ADM. & GEN. EXPENSE PER MILE
BIG SANDY RECC	938	1,584	2,522	849	89	1,242
BLUE GRASS ENERGY COOP	571	1,345	1,916	583	214	1,012
CLARK ENERGY COOP	576	1,161	1,737	483	102	492
CUMBERLAND VALLEY ELECTRIC	546	1,029	1,575	716	63	573
FARMERS RECC	460	817	1,277	302	48	584
FLEMING-MASON ENERGY	553	787	1,340	493	47	393
GRAYSON RECC	472	1,633	2,105	460	118	789
INTER-COUNTY ENERGY	687	534	1,221	433	133	600
JACKSON ENERGY COOP	823	1,031	1,854	552	145	832
LICKING VALLEY RECC	905	1,210	2,115	482	51	711
NOLIN RECC	1217	1,604	2,821	864	284	1,479
OWEN EC	1117	818	1,935	857	169	896
SALT RIVER ELECTRIC	675	675	1,350	438	95	723
SHELBY ENERGY COOP	664	995	1,659	310	184	523
SOUTH KENTUCKY RECC	578	1,137	1,715	549	98	490
TAYLOR COUNTY RECC	594	594	1,188	337	24	457
EKPC GROUP AVERAGE	711	1,060	1,771	544	117	737
JACKSON PURCHASE ENERGY	1076	1,116	2,192	498	30	857
KENERGY CORP	582	1,227	1,809	550	39	566
MEADE COUNTY RECC	935	953	1,888	512	117	512
BIG RIVERS GROUP AVERAGE	864	1,099	1,963	520	62	645
HICKMAN-FULTON COUNTIES REC	770	1,994	2,764	260	66	979
PENNYRILE RECC	916	1,009	1,925	481	102	657
TRI-COUNTY EMC	891	975	1,866	464	121	446
WARREN RECC	977	955	1,932	648	143	900
WEST KENTUCKY RECC	906	1,748	2,654	645	37	664
TVA GROUP AVERAGE	892	1,336	2,228	500	94	729
OVERALL AVERAGE	768	1,122	1,890	532	105	724

2014
KENTUCKY ELECTRIC COOPERATIVES
OPERATING EXPENSE STATISTICAL COMPARISONS
AVERAGE ANNUAL BASIS

COOPERATIVE NAME	TOTAL EXPENSE PER MILE	NUMBER OF EMPLOYEES	MILES OF LINE	RESIDENTIAL CONSUMERS BILLED	TOTAL RESIDENTIAL REVENUES	AVERAGE MONTHLY RES'L REV
BIG SANDY RECC	4,702	42	1,034	12,015	20,352,830	141.2
BLUE GRASS ENERGY COOP	3,725	104	4,710	53,336	90,335,203	141.1
CLARK ENERGY COOP	2,814	53	3,066	24,233	39,274,668	135.1
CUMBERLAND VALLEY ELECTRIC	2,927	51	2,639	22,024	32,804,899	124.1
FARMERS RECC	2,211	62	3,624	23,009	35,189,349	127.5
FLEMING-MASON ENERGY	2,273	51	3,582	22,196	32,135,777	120.7
GRAYSON RECC	3,472	46	2,470	14,113	24,408,364	144.1
INTER-COUNTY ENERGY	2,387	63	3,834	24,094	42,209,063	146.0
JACKSON ENERGY COOP	3,383	121	5,685	47,723	84,922,276	148.3
LICKING VALLEY RECC	3,359	44	2,057	16,235	22,943,939	117.8
NOLIN RECC	5,448	96	3,017	32,333	53,001,534	136.6
OWEN EC	3,857	130	4,530	56,186	87,221,855	129.4
SALT RIVER ELECTRIC	2,606	72	4,123	45,790	71,348,351	129.9
SHELBY ENERGY COOP	2,676	39	2,121	15,189	26,276,277	144.2
SOUTH KENTUCKY RECC	2,852	145	6,787	60,800	90,207,014	123.6
TAYLOR COUNTY RECC	2,006	53	3,236	22,796	32,121,022	117.4
EKPC GROUP AVERAGE	3.169	73	3.532	30.755	49,047.026	132.9
JACKSON PURCHASE ENERGY	3,577	74	2,939	25,694	39,086,440	126.8
KENERGY CORP	2,964	150	7,113	45,311	74,095,848	136.3
MEADE COUNTY RECC	3,029	60	3,224	26,847	36,725,209	114.0
BIG RIVERS GROUP AVERAGE	3.190	95	4.425	32.617	49,969.166	127.7
HICKMAN-FULTON COUNTIES REC	4,069	16	726	2,819	5,688,518	168.2
PENNYRILE RECC	3,165	115	5,095	42,085	71,535,238	141.7
TRI-COUNTY EMC	2,897	131	5,464	41,117	69,404,761	140.7
WARREN RECC	3,623	157	5,645	51,647	96,944,907	156.4
WEST KENTUCKY RECC	4,000	93	4,118	30,251	57,249,601	157.7
TVA GROUP AVERAGE	3.551	102	4.210	33.584	60,164.605	149.3
OVERALL AVERAGE	3.251	82	3.785	31.577	51,478.456	135.9

2014
KENTUCKY ELECTRIC COOPERATIVES
OPERATING EXPENSE STATISTICAL COMPARISONS
AVERAGE ANNUAL BASIS

COOPERATIVE NAME	DISTRIBUTION OPERATION PER CONSUMER	DISTRIBUTION MAINTENANCE PER CONSUMER	TOTAL OP. & MAINT. PER CONSUMER	CONSUMER ACCOUNTING PER CONSUMER	CONSUMER INFORMATION PER CONSUMER	ADM. & GEN. EXPENSE PER CONSUMER
BIG SANDY RECC	74	125	199	67	7	98
BLUE GRASS ENERGY COOP	48	113	161	49	18	85
CLARK ENERGY COOP	68	137	205	57	12	58
CUMBERLAND VALLEY ELECTRIC	61	115	176	80	7	64
FARMERS RECC	67	119	186	44	7	85
FLEMING-MASON ENERGY	83	118	201	74	7	59
GRAYSON RECC	76	263	339	74	19	127
INTER-COUNTY ENERGY	103	80	183	65	20	90
JACKSON ENERGY COOP	91	114	205	61	16	92
LICKING VALLEY RECC	107	143	250	57	6	84
NOLIN RECC	107	141	248	76	25	130
OWEN EC	86	63	149	66	13	69
SALT RIVER ELECTRIC	57	57	114	37	8	61
SHELBY ENERGY COOP	90	135	225	42	25	71
SOUTH KENTUCKY RECC	59	116	175	56	10	50
TAYLOR COUNTY RECC	74	74	148	42	3	57
EKPC GROUP AVERAGE	78	120	198	59	13	80
JACKSON PURCHASE ENERGY	108	112	220	50	3	86
KENERGY CORP	74	156	230	70	5	72
MEADE COUNTY RECC	104	106	210	57	13	57
BIG RIVERS GROUP AVERAGE	95	125	220	59	7	72
HICKMAN-FULTON COUNTIES RECC	151	391	542	51	13	192
PENNYRILE RECC	99	109	208	52	11	71
TRI-COUNTY EMC	96	105	201	50	13	48
WARREN RECC	89	87	176	59	13	82
WEST KENTUCKY RECC	97	187	284	69	4	71
TVA GROUP AVERAGE	106	176	282	56	11	93
OVERALL AVERAGE	86	132	218	59	12	82

2014
KENTUCKY ELECTRIC COOPERATIVES
OPERATING EXPENSE STATISTICAL COMPARISONS
AVERAGE ANNUAL BASIS

COOPERATIVE NAME	TOTAL EXPENSE PER CONSUMER	NUMBER OF EMPLOYEES	MILES OF LINE	NUMBER OF CONSUMERS BILLED	MILES OF LINE PER EMPLOYEE	CONSUMERS PER EMPLOYEE	DENSITY CONSUMERS PER MILE
BIG SANDY RECC	371	42	1,034	13,102	25.0	312	13.0
BLUE GRASS ENERGY COOP	313	104	4,710	56,075	45.3	539	11.9
CLARK ENERGY COOP	332	53	3,066	25,989	57.9	490	8.5
CUMBERLAND VALLEY ELECTRIC	327	51	2,639	23,619	51.8	463	9.0
FARMERS RECC	322	62	3,624	24,894	58.5	402	6.9
FLEMING-MASON ENERGY	341	51	3,582	23,885	70.2	468	6.7
GRAYSON RECC	559	46	2,470	15,338	53.7	333	6.2
INTER-COUNTY ENERGY	358	63	3,834	25,568	61.0	406	6.7
JACKSON ENERGY COOP	374	121	5,685	51,435	47.0	425	9.1
LICKING VALLEY RECC	397	44	2,057	17,400	46.7	395	8.5
NOLIN RECC	479	96	3,017	34,314	31.4	357	11.4
OWEN EC	297	130	4,530	58,840	34.9	453	13.0
SALT RIVER ELECTRIC	220	72	4,123	48,851	57.3	678	11.9
SHELBY ENERGY COOP	363	39	2,121	15,638	54.4	401	7.4
SOUTH KENTUCKY RECC	291	145	6,787	66,530	46.8	459	9.8
TAYLOR COUNTY RECC	250	53	3,236	25,958	61.0	490	8.0
EKPC GROUP AVERAGE	350	73	3,532	32,965	48.4	452	9.3
JACKSON PURCHASE ENERGY	359	74	2,939	29,293	39.7	396	10.0
KENERGY CORP	377	150	7,113	55,932	47.4	373	7.9
MEADE COUNTY RECC	337	60	3,224	28,985	54.0	483	9.0
BIG RIVERS GROUP AVERAGE	358	95	4,425	38,070	46.6	401	8.6
HICKMAN-FULTON COUNTIES RECC	798	16	726	3,702	48.4	247	5.1
PENNYRILE RECC	342	115	5,095	47,154	44.3	410	9.3
TRI-COUNTY EMC	312	131	5,464	50,720	41.7	387	9.3
WARREN RECC	330	157	5,645	61,958	36.0	395	11.0
WEST KENTUCKY RECC	428	93	4,118	38,483	44.3	414	9.4
TVA GROUP AVERAGE	442	102	4,210	40,403	41.3	396	9.6
OVERALL AVERAGE	371	82	3,785	35,153	46.2	429	9.3

2013
KENTUCKY ELECTRIC COOPERATIVES
OPERATING EXPENSE STATISTICAL COMPARISONS
AVERAGE ANNUAL BASIS

COOPERATIVE NAME	DISTRIBUTION OPERATION PER MILE	DISTRIBUTION MAINTENANCE PER MILE	TOTAL OP. & MAINT. PER MILE	CONSUMER ACCOUNTING PER MILE	CONSUMER INFORMATION PER MILE	ADM. & GEN. EXPENSE PER MILE
BIG SANDY RECC	853	1,617	2,470	840	102	1,209
BLUE GRASS ENERGY COOP	570	1,318	1,888	606	214	938
CLARK ENERGY COOP	680	1,097	1,777	485	102	476
CUMBERLAND VALLEY ELECTRIC	530	1,006	1,536	710	63	521
FARMERS RECC	412	961	1,373	302	48	584
FLEMING-MASON ENERGY	560	807	1,367	527	60	387
GRAYSON RECC	484	1,168	1,652	447	106	783
INTER-COUNTY ENERGY	673	453	1,126	440	140	579
JACKSON ENERGY COOP	842	987	1,829	579	127	833
LICKING VALLEY RECC	890	975	1,865	399	25	712
NOLIN RECC	1195	1,128	2,323	801	282	1,207
OWEN EC	1131	784	1,915	822	141	912
SALT RIVER ELECTRIC	696	743	1,439	437	83	743
SHELBY ENERGY COOP	689	894	1,583	300	227	498
SOUTH KENTUCKY RECC	548	1,067	1,615	548	88	529
TAYLOR COUNTY RECC	585	545	1,130	313	32	497
EKPC GROUP AVERAGE	709	972	1,681	535	115	713
JACKSON PURCHASE ENERGY	910	1,190	2,100	410	30	860
KENERGY CORP	589	1,218	1,807	534	47	589
MEADE COUNTY RECC	886	973	1,859	443	106	607
BIG RIVERS GROUP AVERAGE	795	1,127	1,922	462	61	685
HICKMAN-FULTON COUNTIES REC	675	1,795	2,470	264	71	903
PENNYRILE RECC	916	943	1,859	472	102	647
TRI-COUNTY EMC	835	992	1,827	445	111	417
WARREN RECC	1002	925	1,927	686	152	947
WEST KENTUCKY RECC	859	1,532	2,391	635	37	598
TVA GROUP AVERAGE	857	1,237	2,094	500	95	702
OVERALL AVERAGE	750	1,047	1,797	519	104	707

2013
KENTUCKY ELECTRIC COOPERATIVES
OPERATING EXPENSE STATISTICAL COMPARISONS
AVERAGE ANNUAL BASIS

COOPERATIVE NAME	TOTAL EXPENSE PER MILE	NUMBER OF EMPLOYEES	MILES OF LINE	RESIDENTIAL CONSUMERS BILLED	TOTAL RESIDENTIAL REVENUES	AVERAGE MONTHLY RES'L REV
BIG SANDY RECC	4,621	39	1,035	12,080	20,214,344	139.5
BLUE GRASS ENERGY COOP	3,646	106	4,693	53,006	86,731,904	136.4
CLARK ENERGY COOP	2,840	53	3,056	24,214	37,408,399	128.7
CUMBERLAND VALLEY ELECTRIC	2,830	51	2,633	22,087	31,849,912	120.2
FARMERS RECC	2,307	64	3,615	22,922	34,021,119	123.7
FLEMING-MASON ENERGY	2,341	50	3,575	22,185	31,290,157	117.5
GRAYSON RECC	2,988	46	2,478	14,180	23,854,195	140.2
INTER-COUNTY ENERGY	2,285	66	3,803	23,911	39,836,984	138.8
JACKSON ENERGY COOP	3,368	128	5,673	47,692	81,972,647	143.2
LICKING VALLEY RECC	3,001	45	2,053	16,234	22,724,114	116.7
NOLIN RECC	4,613	95	3,011	31,959	51,335,752	133.9
OWEN EC	3,790	135	4,522	55,496	79,439,125	119.3
SALT RIVER ELECTRIC	2,702	73	4,095	45,287	69,064,012	127.1
SHELBY ENERGY COOP	2,608	39	2,109	15,063	25,519,497	141.2
SOUTH KENTUCKY RECC	2,780	145	6,771	60,618	86,420,326	118.8
TAYLOR COUNTY RECC	1,972	53	3,230	22,790	30,403,252	111.2
EKPC GROUP AVERAGE	3,044	74	3,522	30,608	47,005,359	128.0
JACKSON PURCHASE ENERGY	3,400	70	2,932	25,852	34,338,887	110.7
KENERGY CORP	2,977	147	7,084	45,296	65,362,048	120.3
MEADE COUNTY RECC	3,015	61	2,982	26,625	31,876,222	99.8
BIG RIVERS GROUP AVERAGE	3,130	93	4,333	32,591	43,859,052	112.1
HICKMAN-FULTON COUNTIES REC	3,708	16	727	2,772	5,499,579	165.3
PENNYRILE RECC	3,080	116	5,079	40,429	66,136,309	136.3
TRI-COUNTY EMC	2,800	124	5,458	41,070	64,475,661	130.8
WARREN RECC	3,712	159	5,632	51,114	87,750,045	143.1
WEST KENTUCKY RECC	3,661	90	4,111	30,273	53,582,845	147.5
TVA GROUP AVERAGE	3,391	101	4,201	33,132	55,488,888	139.6
OVERALL AVERAGE	3,127	82	3,765	31,381	48,379,472	128.5

2013
KENTUCKY ELECTRIC COOPERATIVES
OPERATING EXPENSE STATISTICAL COMPARISONS
AVERAGE ANNUAL BASIS

COOPERATIVE NAME	DISTRIBUTION OPERATION PER CONSUMER	DISTRIBUTION MAINTENANCE PER CONSUMER	TOTAL OP. & MAINT. PER CONSUMER	CONSUMER ACCOUNTING PER CONSUMER	CONSUMER INFORMATION PER CONSUMER	ADM. & GEN. EXPENSE PER CONSUMER
BIG SANDY RECC	67	127	194	66	8	95
BLUE GRASS ENERGY COOP	48	111	159	51	18	79
CLARK ENERGY COOP	80	129	209	57	12	56
CUMBERLAND VALLEY ELECTRIC	59	112	171	79	7	58
FARMERS RECC	60	140	200	44	7	85
FLEMING-MASON ENERGY	84	121	205	79	9	58
GRAYSON RECC	78	188	266	72	17	126
INTER-COUNTY ENERGY	101	68	169	66	21	87
JACKSON ENERGY COOP	93	109	202	64	14	92
LICKING VALLEY RECC	105	115	220	47	3	84
NOLIN RECC	106	100	206	71	25	107
OWEN EC	88	61	149	64	11	71
SALT RIVER ELECTRIC	59	63	122	37	7	63
SHELBY ENERGY COOP	94	122	216	41	31	68
SOUTH KENTUCKY RECC	56	109	165	56	9	54
TAYLOR COUNTY RECC	73	68	141	39	4	62
EKPC GROUP AVERAGE	78	109	187	58	13	78
JACKSON PURCHASE ENERGY	91	119	210	41	3	86
KENERGY CORP	75	155	230	68	6	75
MEADE COUNTY RECC	92	101	193	46	11	63
BIG RIVERS GROUP AVERAGE	86	125	211	52	7	75
HICKMAN-FULTON COUNTIES REC	133	354	487	52	14	178
PENNYRILE RECC	99	102	201	51	11	70
TRI-COUNTY EMC	90	107	197	48	12	45
WARREN RECC	92	85	177	63	14	87
WEST KENTUCKY RECC	92	164	256	68	4	64
TVA GROUP AVERAGE	101	162	263	56	11	89
OVERALL AVERAGE	84	122	206	57	12	80

2013
KENTUCKY ELECTRIC COOPERATIVES
OPERATING EXPENSE STATISTICAL COMPARISONS
AVERAGE ANNUAL BASIS

COOPERATIVE NAME	TOTAL EXPENSE PER CONSUMER	NUMBER OF EMPLOYEES	MILES OF LINE	NUMBER OF CONSUMERS BILLED	MILES OF LINE PER EMPLOYEE	CONSUMERS PER EMPLOYEE	DENSITY CONSUMERS PER MILE
BIG SANDY RECC	363	39	1,035	13,177	27.0	338	13.0
BLUE GRASS ENERGY COOP	307	106	4,693	55,725	44.3	526	11.9
CLARK ENERGY COOP	334	53	3,056	25,985	57.7	490	8.5
CUMBERLAND VALLEY ELECTRIC	315	51	2,633	23,659	51.6	464	9.0
FARMERS RECC	336	64	3,615	24,816	56.5	388	6.9
FLEMING-MASON ENERGY	351	50	3,575	23,833	71.5	477	6.7
GRAYSON RECC	481	46	2,478	15,391	54.0	335	6.2
INTER-COUNTY ENERGY	343	66	3,803	25,328	57.6	384	6.7
JACKSON ENERGY COOP	372	128	5,673	51,360	44.3	401	9.1
LICKING VALLEY RECC	354	45	2,053	17,408	45.6	387	8.5
NOLIN RECC	409	95	3,011	33,957	31.7	357	11.3
OWEN EC	295	135	4,522	58,095	33.5	430	12.9
SALT RIVER ELECTRIC	229	73	4,095	48,320	56.1	662	11.8
SHELBY ENERGY COOP	356	39	2,109	15,457	54.1	396	7.3
SOUTH KENTUCKY RECC	284	145	6,771	66,272	46.7	457	9.8
TAYLOR COUNTY RECC	246	53	3,230	25,888	60.9	489	8.0
EKPC GROUP AVERAGE	336	74	3,522	32,792	47.6	443	9.3
JACKSON PURCHASE ENERGY	340	70	2,932	29,313	41.9	419	10.0
KENERGY CORP	379	147	7,084	55,677	48.2	379	7.9
MEADE COUNTY RECC	313	61	2,982	28,730	49.0	471	9.6
BIG RIVERS GROUP AVERAGE	345	93	4,333	37,907	46.6	408	8.7
HICKMAN-FULTON COUNTIES REC	731	16	727	3,687	45.4	230	5.1
PENNYRILE RECC	333	116	5,079	46,976	43.8	405	9.3
TRI-COUNTY EMC	302	124	5,458	50,612	44.0	408	9.3
WARREN RECC	341	159	5,632	61,316	35.4	386	10.9
WEST KENTUCKY RECC	392	90	4,111	38,398	45.7	427	9.3
TVA GROUP AVERAGE	419	101	4,201	40,198	41.6	398	9.6
OVERALL AVERAGE	355	82	3,765	34,974	45.9	427	9.3

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015-00312 RATE APPLICATION

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Item 5) Provide Kenergy's capital structure at the end of each of the periods shown in Format 5.

Response) Item 5, pages 2-3 of 3 contains the above referenced information.

Witness) Steve Thompson

**KENERGY CORP.
2015 RATE APPLICATION
PSC INFORMATION REQUEST NO. 1
ITEM 5 , SCHEDULE 1**

**COMPARATIVE CAPITAL STRUCTURES
FOR THE PERIODS SHOWN**

Line No.	Type of Capital	2003		2004		2005		2006		2007	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1	Long-Term Debt	\$106,349,984	64.41%	\$107,902,570	64.19%	\$113,756,489	65.40%	\$117,705,836	65.58%	\$129,556,978	68.38%
2	Short-Term Debt	\$3,753,943	2.27%	\$4,757,222	2.83%	\$5,252,161	3.02%	\$9,222,208	5.14%	\$4,609,293	2.43%
3	Preferred & Preference Stock										
4	Patronage Capital	\$55,000,702	33.31%	\$55,443,861	32.98%	\$54,917,697	31.58%	\$52,548,483	29.28%	\$55,307,516	29.19%
5	Other (Itemize by Year)										
6	Total Capitalization	\$165,104,629	100.00%	\$168,103,653	100.00%	\$173,926,347	100.00%	\$179,476,527	100.00%	\$189,473,787	100.00%

Line No.	Type of Capital	2008		2009		2010		2011		2012	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1	Long-Term Debt	\$127,078,125	68.29%	\$133,279,836	67.94%	\$131,197,121	65.03%	\$121,105,202	61.74%	\$123,930,340	61.28%
2	Short-Term Debt	\$4,757,819	2.56%	\$4,915,136	2.51%	\$5,371,760	2.66%	\$6,091,109	3.11%	\$6,539,064	3.23%
3	Preferred & Preference Stock										
5	Patronage Capital	\$54,242,729	29.15%	\$57,985,783	29.56%	\$65,181,416	32.31%	\$68,964,799	35.16%	\$71,768,162	35.49%
6	Other (Itemize by Year)										
7	Total Capitalization	\$186,078,673	100.00%	\$196,180,755	100.00%	\$201,750,297	100.00%	\$196,161,110	100.00%	\$202,237,566	100.00%

Line No.	Type of Capital	2013		2014		June 30, 2015		Average Test Year	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1	Long-Term Debt	\$124,784,646	59.07%	\$127,809,464	60.03%	\$134,218,616	61.48%	\$ 127,023,176	59.50%
2	Short-Term Debt	\$11,001,438	5.21%	\$7,377,553	3.47%	\$7,372,460	3.38%	\$ 9,172,800	4.30%
3	Preferred & Preference Stock								
5	Patronage Capital	\$75,471,639	35.72%	\$77,721,887	36.50%	\$76,734,333	35.15%	\$ 77,289,644	36.20%
6	Other (Itemize by Year)								
7	Total Capitalization	\$211,257,723	100.00%	\$212,908,904	100.00%	\$218,325,409	100.00%	\$ 213,485,621	100.00%

**KENERGY CORP.
2015 RATE APPLICATION
PSC INFORMATION REQUEST NO. 1
ITEM 5, SCHEDULE 2**

**CALCULATION OF AVERAGE TEST PERIOD CAPITAL STRUCTURE
12 MONTHS ENDED JUNE 30, 2015**

Line No.	(a) Item	(b) Total Capital	(c) Long-Term Debt	(d) Short-Term Debt	(e) Preferred Stock	(f) Common Stock	(g) Patronage Capital	(h) Total Common Equity
1	Balance Beginning of Test Year	\$210,279,238	\$124,363,140	\$10,301,438	n/a	n/a	\$75,614,660	n/a
2	1st month	\$212,635,090	\$124,149,560	\$12,701,438	n/a	n/a	\$75,784,092	n/a
3	2nd month	\$215,096,911	\$123,964,067	\$14,701,438	n/a	n/a	\$76,431,406	n/a
4	3rd month	\$213,833,129	\$130,054,981	\$7,401,438	n/a	n/a	\$76,376,710	n/a
5	4th month	\$213,245,980	\$129,463,898	\$7,401,438	n/a	n/a	\$76,380,644	n/a
6	5th month	\$213,268,274	\$128,835,336	\$7,401,438	n/a	n/a	\$77,031,500	n/a
7	6th month	\$212,908,904	\$127,809,464	\$7,377,553	n/a	n/a	\$77,721,887	n/a
8	7th month	\$214,109,561	\$127,210,713	\$8,377,553	n/a	n/a	\$78,521,295	n/a
9	8th month	\$215,459,511	\$126,569,423	\$9,377,553	n/a	n/a	\$79,512,535	n/a
10	9th month	\$214,063,295	\$125,503,523	\$9,277,553	n/a	n/a	\$79,282,219	n/a
11	10th month	\$213,250,062	\$124,894,627	\$9,077,553	n/a	n/a	\$79,277,882	n/a
12	11th month	\$208,837,704	\$124,263,940	\$8,477,553	n/a	n/a	\$76,096,211	n/a
13	12th month	\$218,325,409	\$134,218,616	\$7,372,460	n/a	n/a	\$76,734,333	n/a
14	Total (Line 1 through Line 13)	\$2,775,313,068	\$1,651,301,288	\$119,246,406	n/a	n/a	\$1,004,765,374	n/a
15	Average Balance (Line 14/Line 13)	\$213,485,621	\$127,023,176	\$9,172,800	n/a	n/a	\$77,289,644	n/a
16	Average Capitalization Ratios	100.00%	59.50%	4.30%	n/a	n/a	36.20%	n/a
17	End-of-Period Capitalization Ratio	100.00%	61.48%	3.38%	n/a	n/a	35.15%	n/a

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015-00312 RATE APPLICATION

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

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

Response 6a and 6b) Item 6, pages 2-5 of 5 contain the above referenced information.

Witness) Steve Thompson

KENERGY CORP.
2015-00312 RATE APPLICATION
SCHEDULE OF OUTSTANDING LONG-TERM DEBT
FOR THE TEST YEAR ENDED JUNE 30, 2015

Line No.	Note No.	Type of Debt Issue	Date of Issue	Date of Maturity	Amount Outstanding	Interest Rate on 06/30/15	Interest Rate Term	Type of Obligation	Annualized Cost Col. (e) x Col. (f)	Actual Test Year Interest Cost
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	1B210	35 yr Note	12/14/94	2029	\$ 1,022,160	2.000%	9 yr fixed 08/31/22	RUS Mortgage	\$ 20,443	\$ 21,104
2	1B211	35 yr Note	12/14/94	2029	\$ 280	3.125%	9 yr fixed 05/31/20	RUS Mortgage	\$ 9	\$ 9
3	1B215	35 yr Note	12/14/94	2029	\$ 954,743	3.125%	9 yr fixed 05/31/20	RUS Mortgage	\$ 29,836	\$ 30,718
4	1B220	35 yr Note	07/01/97	2032	\$ 1,318,542	2.625%	8 yr fixed 12/31/21	RUS Mortgage	\$ 34,612	\$ 35,484
5	1B225	35 yr Note	07/01/97	2032	\$ 1,352,165	4.125%	Fixed to Maturity	RUS Mortgage	\$ 55,777	\$ 56,994
6	1B370	35 yr Note	08/12/98	2033	\$ 1,912,131	5.125%	Fixed to Maturity	RUS Mortgage	\$ 97,997	\$ 99,813
7	1B375	35 yr Note	01/19/99	2033	\$ 308,240	5.000%	Fixed to Maturity	RUS Mortgage	\$ 15,412	\$ 15,705
8	1B376	35 yr Note	02/10/99	2033	\$ 290,108	5.000%	Fixed to Maturity	RUS Mortgage	\$ 14,505	\$ 14,781
9	1B377	35 yr Note	05/12/99	2033	\$ 652,743	5.000%	Fixed to Maturity	RUS Mortgage	\$ 32,637	\$ 33,257
10	1B378	35 yr Note	05/26/99	2033	\$ 413,404	5.000%	Fixed to Maturity	RUS Mortgage	\$ 20,670	\$ 21,063
11	1B380	35 yr Note	02/01/01	2036	\$ 13,085,877	0.125%	1 yr fixed 03/31/16	RUS Mortgage	\$ 16,357	\$ 29,450
12	1B381	35 yr Note	02/01/01	2036	\$ 8,664,366	2.125%	7 yr fixed 04/30/17	RUS Mortgage	\$ 184,118	\$ 187,974
13	1B382	35 yr Note	02/01/01	2036	\$ 4,658,983	1.625%	6 yr fixed 01/31/18	RUS Mortgage	\$ 75,708	\$ 77,384
14	1B383	35 yr Note	02/01/01	2036	\$ 6,049,693	1.375%	7 yr fixed 07/31/19	RUS Mortgage	\$ 83,183	\$ 85,078
15	1B384	35 yr Note	02/01/01	2036	\$ 7,052,370	0.625%	4 yr fixed 03/31/17	RUS Mortgage	\$ 44,077	\$ 45,165
16	1B570	35 yr Note	06/19/99	2033	\$ 230,636	5.000%	Fixed to Maturity	RUS Mortgage	\$ 11,532	\$ 11,751
17	Subtotal - Rural Utilities Service (RUS)				\$ 47,966,444				\$ 736,874	\$ 765,730
18	1B390	35 yr Note	01/31/06	2040	\$ 3,518,086	4.690%	Fixed to Maturity	RUS Mortgage	\$ 164,998	\$ 166,850
19	1B391	35 yr Note	01/31/06	2040	\$ 3,550,194	5.120%	Fixed to Maturity	RUS Mortgage	\$ 181,770	\$ 183,686
20	1B392	35 yr Note	01/31/06	2040	\$ 3,976,270	4.900%	Fixed to Maturity	RUS Mortgage	\$ 194,837	\$ 196,955
21	1B393	35 yr Note	01/31/06	2040	\$ 3,988,973	5.070%	Fixed to Maturity	RUS Mortgage	\$ 202,241	\$ 204,392
22	1B394	35 yr Note	01/31/06	2040	\$ 4,534,173	4.470%	Fixed to Maturity	RUS Mortgage	\$ 202,678	\$ 205,024
23	1B395	35 yr Note	01/31/06	2040	\$ 4,595,366	4.690%	Fixed to Maturity	RUS Mortgage	\$ 215,523	\$ 217,941
24	Subtotal - Treasury- (RUS guaranteed)				\$ 24,163,062				\$ 1,162,047	\$ 1,174,849
25	H0010	35 yr Note	07/01/03	2037	\$ 5,001,353	4.940%	Fixed to Maturity	RUS Mortgage	\$ 247,067	\$ 264,966
26	H0015	35 yr Note	07/01/03	2037	\$ 4,167,794	4.940%	Fixed to Maturity	RUS Mortgage	\$ 205,889	\$ 219,610
27	H0020	35 yr Note	07/01/03	2037	\$ 5,001,353	4.940%	Fixed to Maturity	RUS Mortgage	\$ 247,067	\$ 240,280
28	H0025	35 yr Note	07/01/03	2037	\$ 3,629,970	4.940%	Fixed to Maturity	RUS Mortgage	\$ 179,321	\$ 199,454
29	H0030	35 yr Note	11/03/08	2042	\$ 8,208,793	3.544%	Fixed to Maturity	RUS Mortgage	\$ 290,920	\$ 266,392
30	H0035	35 yr Note	11/03/08	2042	\$ 8,330,122	4.537%	Fixed to Maturity	RUS Mortgage	\$ 377,938	\$ 360,271
31	H0040	35 yr Note	11/03/08	2042	\$ 7,074,700	2.422%	Fixed to Maturity	RUS Mortgage	\$ 171,349	\$ 226,692
32	H0045	35 yr Note	11/03/08	2042	\$ 5,218,200	2.607%	Fixed to Maturity	RUS Mortgage	\$ 136,038	\$ 147,281
33	H0050	35 yr Note	11/03/08	2042	\$ 428,407	2.565%	Fixed to Maturity	RUS Mortgage	\$ 10,989	\$ 43,279
34	H0055	35 yr Note	03/01/11	2045	\$ 6,935,294	2.379%	10 yr fixed 06/30/25	RUS Mortgage	\$ 164,991	\$ 11,209
35	H0060	35 yr Note	03/01/11	2045	\$ 12,113,638	2.911%	Fixed to Maturity	RUS Mortgage	\$ 352,628	\$ 17,245
36	H0065	35 yr Note	03/01/11	2045	\$ 2,365,219	0.144%	90 day fixed 09/30/15	RUS Mortgage	\$ 3,406	\$ 7,396
37	F0070	35 yr Note	11/01/13	2047	\$ 8,000,000	3.103%	Fixed to Maturity	RUS Mortgage	\$ 248,240	\$ 123,985
38	F0075	35 yr Note	11/01/13	2047	\$ 11,000,000	2.992%	Fixed to Maturity	RUS Mortgage	\$ 329,120	
39	Subtotal - Federal Financing Bank(RUS guaranteed)				\$ 87,474,841				\$ 2,964,961	\$ 2,128,062
40	Economic Dev Loan	10 yr Note	06/22/06	2016	\$ 56,019	0.00%	Fixed to Maturity	RUS Mortgage	\$ -	
41	Subtotal - Economic Dev Loan				\$ 56,019	(1)			\$ -	\$ -

KENERGY CORP.
2015-00312 RATE APPLICATION
SCHEDULE OF OUTSTANDING LONG-TERM DEBT
FOR THE TEST YEAR ENDED JUNE 30, 2015

Line No.	Note No.	Type of Debt Issue	Date of Issue	Date of Maturity	Amount Outstanding	Interest Rate on 06/30/15	Interest Rate Term	Type of Obligation	Annualized Cost Col. (e) x Col. (f)	Actual Test Year Interest Cost
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
42	ML0501T1	35 yr Note	07/01/97	2032	\$ 1,375,428	1.730%	3 Yr. Fixed until 10/20/17	CoBank Mortgage	\$ 23,795	\$ 28,035
43	ML0501T2	35 yr Note	12/05/86	2020	\$ 598,541	1.650%	3 Yr. Fixed until 03/19/18	CoBank Mortgage	\$ 9,876	\$ 14,349
44	ML0501T4	35 yr Note	10/05/88	2022	\$ 739,773	1.720%	3 Yr. Fixed until 03/17/18	CoBank Mortgage	\$ 12,724	\$ 17,305
45	ML0501T5	35 yr Note	02/03/84	2017	\$ 325,370	1.330%	Fixed to Maturity	CoBank Mortgage	\$ 4,327	\$ 11,414
46	ML0501T6	35 yr Note	10/05/93	2028	\$ 997,667	2.170%	5 Yr. Fixed until 03/20/20	CoBank Mortgage	\$ 21,649	\$ 32,925
47	ML0501T7	35 yr Note	01/05/94	2029	\$ 1,019,158	3.420%	5 Yr. Fixed until 02/20/16	CoBank Mortgage	\$ 34,855	\$ 35,082
48	ML0501T8	35 yr Note	06/15/92	2025	\$ 1,025,416	4.610%	Fixed to Maturity	CoBank Mortgage	\$ 47,272	\$ 45,767
49	ML0501T10	35 yr Note	10/02/01	2026	\$ 2,432,954	1.710%	3 Yr. Fixed until 10/20/17	CoBank Mortgage	\$ 41,604	\$ 50,120
50	ML0501T12	11 yr Note	04/05/04	2015	\$ -	3.990%	Fixed to Maturity	CoBank Mortgage	\$ -	\$ 2,296
51	ML0501T13	12 yr Note	04/05/04	2016	\$ 153,436	4.020%	Fixed to Maturity	CoBank Mortgage	\$ 6,168	\$ 9,438
52	ML0501T14	13 yr Note	04/05/04	2017	\$ 203,821	4.140%	Fixed to Maturity	CoBank Mortgage	\$ 8,438	\$ 10,185
53	ML0501T15	14 yr Note	04/05/04	2018	\$ 511,943	4.220%	Fixed to Maturity	CoBank Mortgage	\$ 21,604	\$ 23,998
54	ML0501T19	17 yr Note	08/18/04	2021	\$ 283,802	2.570%	6 Yr. Fixed until 02/28/18	CoBank Mortgage	\$ 7,294	\$ 8,287
55	ML0501T20	25 yr Note	08/18/04	2029	\$ 624,755	2.570%	6 Yr. Fixed until 02/28/18	CoBank Mortgage	\$ 16,056	\$ 17,380
56	ML0501T21	29 yr Note	08/18/04	2033	\$ 1,049,619	2.570%	6 Yr. Fixed until 02/28/18	CoBank Mortgage	\$ 26,975	\$ 28,929
57	ML0501T22	10 yr Note	06/30/10	2020	\$ 5,061,035	3.660%	Fixed to Maturity	CoBank Mortgage	\$ 185,234	\$ 196,848
58	ML0501T23	12 yr Note	08/12/09	2021	\$ 2,997,368	2.400%	Fixed to Maturity	CoBank Mortgage	\$ 71,937	\$ 81,834
59	Subtotal - Cobank				\$ 19,400,086				\$ 539,808	\$ 614,194
60	CFC	6 yr Note	04/09/13	2018	\$ 906,570	2.200%	Fixed to Maturity	CFC Mortgage	\$ 19,945	\$ 25,095
61	Subtotal - CFC				\$ 906,570				\$ 19,945	\$ 25,095
62	Total Long-Term Debt, Annualized Cost and				\$ 179,967,022				\$ 5,423,634	\$ 4,707,929
63	Test Year Cost									
64										
65	Annualized Cost Rate [Total								3.0137%	
66	Col.(j) / Total Col. (e)]									
67										
68	Actual Test Year Cost Rate									2.6160%
69	[Total Col. (j) / Total Reported in									
70	Col. (e)]									
71										
72										
73	\$ 179,967,022	Line No. 68, column (f) above								
74	\$ (38,375,946)	RUS cushion of credit balance at 06/30/15								
75	\$ (7,372,460)	Principal due in 1 year (RUS Form 7, Line 45)								
76	\$ 134,218,616	RUS Form 7, Line 41								

(1) All Cobank interest rates include a .75% reduction for capital credit refunds.

KENERGY CORP.
2015-00312 RATE APPLICATION
SCHEDULE OF OUTSTANDING LONG-TERM DEBT
FOR THE TEST YEAR ENDED DECEMBER 31, 2014

Line No.	Note No.	Type of Debt Issue	Date of Issue	Date of Maturity	Amount Outstanding	Interest Rate on 12/31/14	Interest Rate Term	Type of Obligation	Annualized Cost Col. (e) x Col. (f)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	1B210	35 yr Note	12/14/94	2029	\$ 1,052,758	2.000%	Fixed until 8/31/22	RUS Mortgage	\$ 21,055
2	1B211	35 yr Note	12/14/94	2029	\$ 288	3.125%	Fixed until 05/31/20	RUS Mortgage	\$ 9
3	1B215	35 yr Note	12/14/94	2029	\$ 980,915	3.125%	Fixed until 05/31/20	RUS Mortgage	\$ 30,654
4	1B220	35 yr Note	07/01/97	2032	\$ 1,349,351	2.630%	Fixed until 12/31/21	RUS Mortgage	\$ 35,488
5	1B225	35 yr Note	07/01/97	2032	\$ 1,379,626	4.125%	Fixed to Maturity	RUS Mortgage	\$ 56,910
6	1B370	35 yr Note	08/12/98	2033	\$ 1,945,202	5.125%	Fixed to Maturity	RUS Mortgage	\$ 99,692
7	1B375	35 yr Note	01/19/99	2033	\$ 313,702	5.000%	Fixed to Maturity	RUS Mortgage	\$ 15,685
8	1B376	35 yr Note	02/10/99	2033	\$ 295,249	5.000%	Fixed to Maturity	RUS Mortgage	\$ 14,762
9	1B377	35 yr Note	05/12/99	2033	\$ 664,311	5.000%	Fixed to Maturity	RUS Mortgage	\$ 33,216
10	1B378	35 yr Note	05/26/99	2033	\$ 420,730	5.000%	Fixed to Maturity	RUS Mortgage	\$ 21,037
11	1B380	35 yr Note	02/01/01	2036	\$ 13,398,284	0.250%	Fixed until 03/31/15	RUS Mortgage	\$ 33,496
12	1B381	35 yr Note	02/01/01	2036	\$ 8,832,488	2.125%	Fixed until 04/30/17	RUS Mortgage	\$ 187,690
13	1B382	35 yr Note	02/01/01	2036	\$ 4,754,409	1.625%	Fixed until 01/31/18	RUS Mortgage	\$ 77,259
14	1B383	35 yr Note	02/01/01	2036	\$ 6,177,151	1.375%	Fixed until 07/31/19	RUS Mortgage	\$ 84,936
15	1B384	35 yr Note	02/01/01	2036	\$ 7,212,984	0.625%	Fixed until 03/31/17	RUS Mortgage	\$ 45,081
16	1B570	35 yr Note	06/19/99	2033	\$ 234,723	5.000%	Fixed to Maturity	RUS Mortgage	\$ 11,736
17	Subtotal - Rural Utilities Service (RUS)				\$ 49,012,172				\$ 768,705
18	1B390	35 yr Note	01/31/06	2040	\$ 3,555,049	4.690%	Fixed to Maturity	RUS Mortgage	\$ 166,732
19	1B391	35 yr Note	01/31/06	2040	\$ 3,585,302	5.120%	Fixed to Maturity	RUS Mortgage	\$ 183,567
20	1B392	35 yr Note	01/31/06	2040	\$ 4,016,785	4.900%	Fixed to Maturity	RUS Mortgage	\$ 196,822
21	1B393	35 yr Note	01/31/06	2040	\$ 4,028,777	5.070%	Fixed to Maturity	RUS Mortgage	\$ 204,259
22	1B394	35 yr Note	01/31/06	2040	\$ 4,583,267	4.470%	Fixed to Maturity	RUS Mortgage	\$ 204,872
23	1B395	35 yr Note	01/31/06	2040	\$ 4,643,647	4.690%	Fixed to Maturity	RUS Mortgage	\$ 217,787
24	Subtotal - Treasury- (RUS guaranteed)				\$ 24,412,827				\$ 1,174,040
25	H0010	35 yr Note	07/01/03	2037	\$ 5,063,473	4.940%	Fixed to Maturity	RUS Mortgage	\$ 250,136
26	H0015	35 yr Note	07/01/03	2037	\$ 4,219,561	4.940%	Fixed to Maturity	RUS Mortgage	\$ 208,446
27	H0020	35 yr Note	07/01/03	2037	\$ 5,063,473	4.940%	Fixed to Maturity	RUS Mortgage	\$ 250,136
28	H0025	35 yr Note	07/01/03	2037	\$ 3,675,058	4.940%	Fixed to Maturity	RUS Mortgage	\$ 181,548
29	H0030	35 yr Note	11/03/08	2042	\$ 8,299,342	3.544%	Fixed to Maturity	RUS Mortgage	\$ 294,129
30	H0035	35 yr Note	11/03/08	2042	\$ 8,408,842	4.537%	Fixed to Maturity	RUS Mortgage	\$ 381,509
31	H0040	35 yr Note	11/03/08	2042	\$ 7,167,204	2.422%	Fixed to Maturity	RUS Mortgage	\$ 173,590
32	H0045	35 yr Note	11/03/08	2042	\$ 5,284,568	2.607%	Fixed to Maturity	RUS Mortgage	\$ 137,769
33	H0050	35 yr Note	11/03/08	2042	\$ 433,890	2.565%	Fixed to Maturity	RUS Mortgage	\$ 11,129
34	H0055	35 yr Note	03/01/11	2045	\$ 7,048,390	0.155%	Fixed until 03/31/15	RUS Mortgage	\$ 10,925
35	H0060	35 yr Note	03/01/11	2045	\$ 12,311,179	0.155%	Fixed until 03/31/15	RUS Mortgage	\$ 19,082
36	H0065	35 yr Note	03/01/11	2045	\$ 2,403,789	0.155%	Fixed until 03/31/15	RUS Mortgage	\$ 3,726
37	F0070	35 yr Note	11/01/13	2047	\$ 8,000,000	3.103%	Fixed to Maturity	RUS Mortgage	\$ 248,240
38	Subtotal - Federal Financing Bank(RUS guaranteed)				\$ 77,378,770				\$ 1,565,903
39	Economic Dev Loan	10 yr Note	06/22/06	2016	\$ 86,574		Fixed to Maturity	RUS Mortgage	\$ -
40	Subtotal - Economic Dev Loan				\$ 86,574	(1)			\$ -

KENERGY CORP.
2015-00312 RATE APPLICATION
SCHEDULE OF OUTSTANDING LONG-TERM DEBT
FOR THE TEST YEAR ENDED DECEMBER 31, 2014

Line No.	Note No.	Type of Debt Issue	Date of Issue	Date of Maturity	Amount Outstanding	Interest Rate on 12/31/14	Interest Rate Term	Type of Obligation	Annualized Cost Col. (e) x Col. (f)	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
41	ML0501T1	35 yr Note	07/01/97	2032	\$ 1,393,459	2.480%	Fixed until 10/20/17	CoBank Mortgage	\$ 34,558	
42	ML0501T2	35 yr Note	12/05/86	2020	\$ 645,611	2.860%	Fixed until 02/28/15	CoBank Mortgage	\$ 18,464	
43	ML0501T4	35 yr Note	10/05/88	2022	\$ 774,112	2.860%	Fixed until 02/28/15	CoBank Mortgage	\$ 22,140	
44	ML0501T5	35 yr Note	02/03/84	2017	\$ 380,091	4.390%	Fixed until 03/18/15	CoBank Mortgage	\$ 16,686	
45	ML0501T6	35 yr Note	10/05/93	2028	\$ 1,023,441	4.390%	Fixed until 03/18/15	CoBank Mortgage	\$ 44,929	
46	ML0501T7	35 yr Note	01/05/94	2029	\$ 1,039,552	4.170%	Fixed until 02/16/16	CoBank Mortgage	\$ 43,349	
47	ML0501T8	35 yr Note	06/15/92	2025	\$ 1,054,982	5.360%	Fixed to Maturity	CoBank Mortgage	\$ 56,547	
48	ML0501T10	35 yr Note	10/02/01	2026	\$ 2,506,369	2.460%	Fixed until 10/20/17	CoBank Mortgage	\$ 61,657	
49	ML0501T12	11 yr Note	04/05/04	2015	\$ 57,234	4.640%	Fixed to Maturity	CoBank Mortgage	\$ 2,656	
50	ML0501T13	12 yr Note	04/05/04	2016	\$ 242,618	4.770%	Fixed to Maturity	CoBank Mortgage	\$ 11,573	
51	ML0501T14	13 yr Note	04/05/04	2017	\$ 256,316	4.890%	Fixed to Maturity	CoBank Mortgage	\$ 12,534	
52	ML0501T15	14 yr Note	04/05/04	2018	\$ 595,052	4.970%	Fixed to Maturity	CoBank Mortgage	\$ 29,574	
53	ML0501T19	17 yr Note	08/18/04	2021	\$ 304,546	3.320%	Fixed until 02/16/18	CoBank Mortgage	\$ 10,111	
54	ML0501T20	25 yr Note	08/18/04	2029	\$ 643,474	3.320%	Fixed until 02/16/18	CoBank Mortgage	\$ 21,363	
55	ML0501T21	29 yr Note	08/18/04	2033	\$ 1,072,642	3.320%	Fixed until 02/16/18	CoBank Mortgage	\$ 35,612	
56	ML0501T22	10 yr Note	06/30/10	2020	\$ 5,507,782	4.410%	Fixed to Maturity	CoBank Mortgage	\$ 242,893	
57	ML0501T23	12 yr Note	08/12/09	2021	\$ 3,206,499	3.150%	Fixed to Maturity	CoBank Mortgage	\$ 101,005	
58	Subtotal - Cobank				\$ 20,703,781				\$ 421,752	
59	CFC	6 yr Note	04/09/13	2018	\$ 1,030,490	2.200%	Fixed to Maturity	CFC Mortgage	\$ 22,671	
60	Subtotal - CFC				\$ 1,030,490				\$ 22,671	
61										
62										
63	Total Long-Term Debt, Annualized Cost and				\$ 172,624,615				\$ 3,953,071	
64	Test Year Cost									
65										
66	Annualized Cost Rate [Total								2.2900%	
67	Col.(j) / Total Col. (e)]									
68										
69										
70	\$ 172,624,615	Line No. 68, column (f) above					(1) All Cobank interest rates include a .75% reduction for			
71	\$ (37,437,608)	RUS cushion of credit balance at 12/31/15					capital credit refunds.			
72	\$ (7,377,553)	Principal due in 1 year (RUS Form 7, Line 45)								
73	\$ 127,809,454	RUS Form 7, Line 41								

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015-00312 RATE APPLICATION

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

Response) See exhibit 12 of the application.

Witness) Steve Thompson

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015-00312 RATE APPLICATION

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

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

Item 8c) A listing, with descriptions, of all activities, initiatives, or programs undertaken or continued by Kenergy since its last general rate case for the purpose of minimizing costs or improving the efficiency of its operations or maintenance activities.

Response 8a) Item 8a, pages 2 – 39 of 39 contains the above referenced information.

Response 8b) Item 8b, pages 2 – 34 of 34 contains the above referenced information.

Response 8c) Item 8c, pages 1-4 of 4 contains the above referenced information.

Witness 8a and 8b) Steve Thompson

Witness 8c - Interest refinancing – Steve Thompson

Witness 8c - Vegetation Management – Ken Stock

Witness 8c - Number of vehicles, employee uniforms – Doug Hoyt

Witness 8c - Health Insurance – Keith Ellis

KENERGY CORP.
 2015-00312 RATE APPLICATION
 PSC INFORMATION REQUEST NO. 1 ITEM 8a
 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		July	August	September	October	November	December	January	February	March	April	May	June
1	102000												
2	ELECTRIC PLANT PURCHASED OR SOLD												
4	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	107100												
9	CONSTRUCTION W.I.P.-CONTRACTORS												
11	TEST YEAR 2014-2015	1,315,494.62	1,138,701.04	772,114.87	712,209.09	685,488.46	960,195.84	902,657.20	853,926.68	938,713.59	902,346.74	708,904.14	773,216.52
12	PRIOR YEAR 2013-2014	448,527.59	418,837.20	557,046.52	389,595.36	795,095.98	679,389.38	786,900.30	831,923.02	1,324,427.31	1,466,848.77	1,468,912.59	1,225,993.20
13	INCREASE/(DECREASE)	866,967.03	719,863.84	215,068.35	322,613.73	90,422.48	280,806.48	115,756.90	22,003.66	(385,713.72)	(564,500.03)	(760,008.45)	(452,776.58)
15	107200												
16	CONSTRUCTION W.I.P. - KENERGY												
18	TEST YEAR 2014-2015	581,941.54	573,239.56	523,379.37	682,065.53	348,786.92	344,066.29	641,661.05	539,940.71	1,316,412.65	1,584,385.00	2,194,180.67	363,195.30
19	PRIOR YEAR 2013-2014	1,043,447.28	1,267,733.30	1,234,919.07	1,437,655.27	1,402,682.50	830,640.46	584,025.77	576,632.32	783,542.81	755,088.86	616,579.07	438,051.28
20	INCREASE/(DECREASE)	(461,505.74)	(694,493.74)	(711,539.70)	(755,589.74)	(1,053,895.58)	(486,574.17)	57,635.28	(36,691.61)	532,869.84	829,296.14	1,577,601.60	(74,855.98)
22	107202												
23	DEFERRED LABOR-CONSTRUCTION												
25	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	107210												
30	FUELMASTER UPGRADE												
32	TEST YEAR 2014-2015	57,375.74	57,375.74	57,375.74	57,375.74	57,375.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	PRIOR YEAR 2013-2014	1,491.22	1,827.07	1,827.07	1,827.07	1,827.07	5,450.21	5,450.21	5,450.21	5,626.83	57,367.80	57,375.74	57,375.74
34	INCREASE/(DECREASE)	55,884.52	55,548.67	55,548.67	55,548.67	55,548.67	(5,450.21)	(5,450.21)	(5,450.21)	(5,626.83)	(57,367.80)	(57,375.74)	(57,375.74)
36	107215												
37	FUEL DISPENSER UPGRADE												
39	TEST YEAR 2014-2015	226.50	226.50	226.50	226.50	226.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	PRIOR YEAR 2013-2014	226.50	226.50	226.50	226.50	226.50	226.50	226.50	226.50	226.50	226.50	226.50	226.50
41	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	(226.50)	(226.50)	(226.50)	(226.50)	(226.50)	(226.50)	(226.50)
43	107218												
44	HENDERSON GATE PROJECT												
46	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,062.06	3,062.06
47	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,062.06	3,062.06
50	107225												
51	FACILITIES CAPITAL												
53	TEST YEAR 2014-2015	0.00	0.00	0.00	8,300.00	9,625.56	0.00	2,259.79	5,659.79	5,659.79	7,259.79	7,259.79	0.00
54	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55	INCREASE/(DECREASE)	0.00	0.00	0.00	8,300.00	9,625.56	0.00	2,259.79	5,659.79	5,659.79	7,259.79	7,259.79	0.00
57	107230												
58	MARION OFFICE BUILDING												
60	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61	PRIOR YEAR 2013-2014	2,200,895.88	2,525,214.55	2,701,350.03	2,770,009.01	2,793,405.19	0.00	1,423.10	8,825.44	18,754.39	0.00	0.00	0.00
62	INCREASE/(DECREASE)	(2,200,895.88)	(2,525,214.55)	(2,701,350.03)	(2,770,009.01)	(2,793,405.19)	0.00	(1,423.10)	(8,825.44)	(18,754.39)	0.00	0.00	0.00
64	107235												
65	BUILDING IMPROVEMENTS												
67	TEST YEAR 2014-2015	0.00	792.88	2,857.10	2,857.10	51,139.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
68	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69	INCREASE/(DECREASE)	0.00	792.88	2,857.10	2,857.10	51,139.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		July	August	September	October	November	December	January	February	March	April	May	June
71	107240												
72	AS400 REPLACEMENT PROJECT												
73													
74	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75	PRIOR YEAR 2013-2014	23,600.48	41,257.64	25,643.85	17,936.89	2,845.45	0.00	0.00	(131.18)	0.00	0.00	0.00	0.00
76	INCREASE/(DECREASE)	(23,600.48)	(41,257.64)	(25,643.85)	(17,936.89)	(2,845.45)	0.00	0.00	131.18	0.00	0.00	0.00	0.00
77													
78	107245												
79	PCI COMPLIANCE PROJECT												
80													
81	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	8,792.88	8,792.88	8,792.88	8,792.88	8,792.88	8,792.88	8,792.88	17,976.41
82	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
83	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	8,792.88	8,792.88	8,792.88	8,792.88	8,792.88	8,792.88	8,792.88	17,976.41
84													
85	107250												
86	OFFICE SECURITY												
87													
88	TEST YEAR 2014-2015	518.35	518.35	518.35	518.35	1,020.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89	PRIOR YEAR 2013-2014	95,362.49	100,486.03	108,278.16	108,728.16	148,739.31	0.00	101.99	101.99	184.76	424.50	518.35	518.35
90	INCREASE/(DECREASE)	(94,844.14)	(99,967.68)	(107,759.81)	(108,209.81)	(147,719.02)	0.00	(101.99)	(101.99)	(184.76)	(424.50)	(518.35)	(518.35)
91													
92	107255												
93	ANALYSIS OF AMI/SMART GRID												
94													
95	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	97.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
96	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	725.33	0.00	(6.00)	0.00	0.00	0.00
97	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	97.21	0.00	(725.33)	0.00	6.00	0.00	0.00	0.00
98													
99	107260												
100	FACILITIES PLANNING												
101													
102	TEST YEAR 2014-2015	1,384.33	1,384.33	4,699.92	5,751.79	7,491.48	0.00	581.92	581.92	581.92	581.92	581.92	0.00
103	PRIOR YEAR 2013-2014	1,419.34	1,419.34	1,419.34	0.00	0.00	0.00	569.87	1,201.09	1,201.09	1,201.09	1,201.09	1,201.09
104	INCREASE/(DECREASE)	(35.01)	(35.01)	3,280.58	5,751.79	7,491.48	0.00	12.05	(619.17)	(619.17)	(619.17)	(619.17)	(1,201.09)
105													
106	107265												
107	SUBSTATION OFFICE FIBER INSTALL												
108													
109	TEST YEAR 2014-2015	6,714.82	7,254.60	7,254.60	7,254.60	7,254.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,838.94	6,562.12	6,714.82
111	INCREASE/(DECREASE)	6,714.82	7,254.60	7,254.60	7,254.60	7,254.60	0.00	0.00	0.00	0.00	(3,838.94)	(6,562.12)	(6,714.82)
112													
113	107275												
114	ETHERNET SUBSTATION COMM												
115													
116	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
117	PRIOR YEAR 2013-2014	36,026.49	36,026.49	36,026.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,829.32
118	INCREASE/(DECREASE)	(36,026.49)	(36,026.49)	(36,026.49)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,829.32)
119													
120	107280												
121	AUTOMATIC GATE INSTALLATION												
122													
123	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
124	PRIOR YEAR 2013-2014	539.39	539.39	760.03	539.39	539.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
125	INCREASE/(DECREASE)	(539.39)	(539.39)	(760.03)	(539.39)	(539.39)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
126													
127	107285												
128	ANALYSIS OF GIS CONVERSION												
129													
130	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	63.03	0.00	0.01	0.01	0.01	0.01	0.01	0.00
131	PRIOR YEAR 2013-2014	24,858.61	40,034.92	48,551.26	3,365.46	6,475.33	0.00	1,660.04	76.95	6.00	0.00	0.00	0.00
132	INCREASE/(DECREASE)	(24,858.61)	(40,034.92)	(48,551.26)	(3,365.46)	(6,392.30)	0.00	(1,660.03)	(76.94)	(5.99)	0.01	0.01	0.00
133													
134	107295												
135	AMI CAPITAL LABOR												
136													
137	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,913.73	108,762.35	202,035.75	0.00
138	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
139	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,913.73	108,762.35	202,035.75	0.00
140													

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		July	August	September	October	November	December	January	February	March	April	May	June
141	107300												
142	CONST W.I.P. SPECIAL EQUIPMENT												
143													
144	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,862.00	2,862.00	0.00
145	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	22,575.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
146	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	(22,575.30)	0.00	0.00	0.00	0.00	2,862.00	2,862.00	0.00
147													
148	107310												
149	CONST W.I.P. CONSUMER CONTRIBUTIONS												
150													
151	TEST YEAR 2014-2015	(523,760.35)	(526,215.87)	(504,901.37)	(507,507.70)	(514,202.52)	(489,027.70)	(518,532.11)	(489,734.67)	(505,209.83)	(491,539.42)	(489,716.85)	(485,975.32)
152	PRIOR YEAR 2013-2014	(699,695.44)	(695,148.27)	(581,741.90)	(593,279.69)	(606,149.63)	(474,187.53)	(483,236.56)	(484,693.84)	(491,026.21)	(549,684.90)	(552,558.42)	(535,458.64)
153	INCREASE/(DECREASE)	75,935.09	68,932.40	76,840.53	85,771.99	91,947.11	(14,840.17)	(35,295.55)	(5,040.83)	(14,181.62)	58,145.48	0.00	49,483.32
154													
155	107500												
156	LABOR AND OHS-INCLEMENT WEATHER												
157													
158	TEST YEAR 2014-2015	108,220.33	96,671.01	83,435.67	90,629.44	82,576.72	103,228.55	106,472.25	131,606.90	173,537.71	175,467.11	162,348.69	151,111.29
159	PRIOR YEAR 2013-2014	106,661.21	98,782.53	91,182.58	88,153.75	88,537.94	103,090.64	143,080.50	147,401.56	148,380.08	142,493.54	131,474.65	122,373.88
160	INCREASE/(DECREASE)	1,529.12	(2,111.52)	(7,746.91)	2,475.68	(5,961.22)	147.91	(36,608.25)	(15,794.66)	25,157.63	32,973.57	30,874.04	28,737.41
161													
162	107800												
163	CATHODIC PROTECTION OF UG CABLE												
164													
165	TEST YEAR 2014-2015	31.34	31.34	31.34	31.34	31.34	31.34	31.34	31.34	31.34	31.34	31.34	31.34
166	PRIOR YEAR 2013-2014	31.34	31.34	31.34	31.34	31.34	31.34	31.34	31.34	31.34	31.34	31.34	31.34
167	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
168													
169	107900												
170	OVERHEADS - CONTRACTOR WORK ORDERS												
171													
172	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
173	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
174	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
175													
176	108620												
177	ACCUM PROVI DEPRECIATION-SUBSTATION												
178													
179	TEST YEAR 2014-2015	(5,330,295.95)	(5,319,336.14)	(5,308,605.09)	(5,332,979.10)	(5,339,097.00)	(5,372,136.52)	(5,397,925.04)	(5,430,984.24)	(5,464,043.44)	(5,499,574.54)	(5,511,115.62)	(5,507,353.88)
180	PRIOR YEAR 2013-2014	(5,211,464.09)	(5,243,560.02)	(5,275,655.95)	(5,274,301.99)	(5,143,598.87)	(5,192,408.78)	(5,209,392.79)	(5,240,212.74)	(5,272,721.63)	(5,295,142.92)	(5,324,840.39)	(5,357,685.64)
181	INCREASE/(DECREASE)	(118,831.86)	(75,776.12)	(32,949.14)	(58,677.11)	(195,498.13)	(179,727.74)	(188,532.25)	(190,771.50)	(191,321.61)	(204,431.62)	(186,275.23)	(149,668.24)
182													
183	108621												
184	ACCUM PROVI DEPRECIATION-SCADA												
185													
186	TEST YEAR 2014-2015	(1,656,853.05)	(1,655,012.35)	(1,660,478.39)	(1,667,663.79)	(1,621,326.77)	(1,628,448.68)	(1,635,552.91)	(1,642,657.14)	(1,649,761.37)	(1,656,865.60)	(1,646,193.60)	(1,632,306.46)
187	PRIOR YEAR 2013-2014	(1,687,345.33)	(1,687,345.33)	(1,687,345.33)	(1,684,433.36)	(1,667,257.20)	(1,650,468.14)	(1,657,599.38)	(1,664,729.62)	(1,671,859.86)	(1,678,990.10)	(1,685,120.34)	(1,693,250.58)
188	INCREASE/(DECREASE)	30,492.28	32,332.98	26,866.94	26,769.57	45,930.43	22,020.46	22,046.47	22,072.48	22,098.49	22,124.50	39,926.74	60,944.12
189													
190	108622												
191	ACCUM PROVI DEPRECIATION-MICROWAVE												
192													
193	TEST YEAR 2014-2015	(441,014.52)	(441,014.52)	(441,014.52)	(441,014.52)	(443,021.18)	(445,027.84)	(447,034.50)	(449,041.16)	(451,047.82)	(453,054.48)	(455,061.14)	(457,067.80)
194	PRIOR YEAR 2013-2014	(209,990.76)	(211,440.23)	(212,889.70)	(214,339.28)	(176,511.50)	(437,616.24)	(439,315.38)	(441,014.52)	(441,014.52)	(441,014.52)	(441,014.52)	(441,014.52)
195	INCREASE/(DECREASE)	(231,023.76)	(229,574.29)	(228,124.82)	(226,675.24)	(266,509.68)	(7,411.60)	(7,719.12)	(8,026.64)	(10,033.30)	(12,039.96)	(14,046.62)	(16,053.28)
196													
197	108623												
198	ACCUM PROVI DEPRECIATION-TOWERS												
199													
200	TEST YEAR 2014-2015	(1,130,517.77)	(1,133,810.91)	(1,137,104.05)	(1,140,397.19)	(1,143,690.33)	(1,146,983.47)	(1,150,276.61)	(1,153,569.75)	(1,156,862.89)	(1,160,156.03)	(1,163,449.17)	(1,166,742.31)
201	PRIOR YEAR 2013-2014	(1,090,999.15)	(1,094,292.76)	(1,097,586.37)	(1,100,879.51)	(1,104,172.65)	(1,107,465.79)	(1,110,758.93)	(1,114,052.07)	(1,117,345.21)	(1,120,638.35)	(1,123,931.49)	(1,127,224.63)
202	INCREASE/(DECREASE)	(39,518.62)	(39,518.15)	(39,517.68)	(39,517.68)	(39,517.68)	(39,517.68)	(39,517.68)	(39,517.68)	(39,517.68)	(39,517.68)	(39,517.68)	(39,517.68)
203													
204	108624												
205	ACCUM PROVI DEPR-OWENSBORO FIBER												
206													
207	TEST YEAR 2014-2015	(791,857.62)	(794,892.25)	(797,926.88)	(800,961.51)	(803,996.14)	(807,030.77)	(810,065.40)	(813,100.03)	(816,134.66)	(819,169.29)	(822,203.92)	(825,238.55)
208	PRIOR YEAR 2013-2014	(755,441.46)	(758,476.39)	(761,511.32)	(764,546.25)	(767,580.88)	(770,615.51)	(773,649.84)	(776,684.47)	(779,719.10)	(782,753.73)	(785,788.36)	(788,822.99)
209	INCREASE/(DECREASE)	(36,416.16)	(36,415.86)	(36,415.56)	(36,415.26)	(36,415.26)	(36,415.26)	(36,415.56)	(36,415.56)	(36,415.56)	(36,415.56)	(36,415.56)	(36,415.56)

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		July	August	September	October	November	December	January	February	March	April	May	June
211	108625												
212	ACCUM PROVI DEPR-SUBSTATION AMI												
213													
214	TEST YEAR 2014-2015	(12,405.63)	(12,405.63)	(12,405.63)	(12,405.63)	0.00	0.00	0.00	0.00	0.00	0.00	(167.32)	0.00
215	PRIOR YEAR 2013-2014	(12,405.63)	(12,405.63)	(12,405.63)	(12,405.63)	(12,405.63)	(12,405.63)	(12,405.63)	(12,405.63)	(12,405.63)	(12,405.63)	(12,405.63)	(12,405.63)
216	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	12,405.63	12,405.63	12,405.63	12,405.63	12,405.63	12,405.63	12,238.31	12,405.63
217													
218	108630												
219	ACCUM PROVI DEPR-FIBER EQUIP IN SUB												
220													
221	TEST YEAR 2014-2015	(3,059.78)	(3,231.75)	(3,403.72)	(3,575.69)	(3,747.66)	(3,919.63)	(4,091.60)	(4,263.57)	(4,435.54)	(4,607.51)	(4,779.48)	(4,951.45)
222	PRIOR YEAR 2013-2014	(1,453.55)	(1,521.54)	(1,589.53)	(1,657.52)	(1,725.51)	(1,793.50)	(1,861.49)	(1,929.48)	(1,997.47)	(2,065.46)	(2,133.45)	(2,201.44)
223	INCREASE/(DECREASE)	(1,606.23)	(1,710.21)	(1,814.19)	(1,918.17)	(2,022.15)	(2,126.13)	(2,230.11)	(2,334.09)	(2,438.07)	(2,542.05)	(2,646.03)	(2,750.01)
224													
225	108664												
226	ACCUM PROVI DEPRECIATION-POLES												
227													
228	TEST YEAR 2014-2015	(24,657,612.67)	(24,888,077.25)	(25,099,473.14)	(25,346,911.65)	(25,593,689.41)	(25,875,065.15)	(26,156,085.27)	(26,426,900.95)	(26,676,481.75)	(26,950,813.79)	(27,191,600.65)	(27,459,232.92)
229	PRIOR YEAR 2013-2014	(21,727,771.62)	(21,970,401.43)	(22,241,702.17)	(22,475,149.33)	(22,727,901.42)	(22,907,265.75)	(23,145,263.84)	(23,410,029.24)	(23,676,323.30)	(23,926,784.51)	(24,145,903.98)	(24,387,979.88)
230	INCREASE/(DECREASE)	(2,929,841.05)	(2,917,675.82)	(2,857,770.97)	(2,871,762.32)	(2,865,787.99)	(2,967,799.40)	(3,012,821.43)	(3,018,871.71)	(3,000,158.45)	(3,024,029.18)	(3,045,696.67)	(3,071,253.06)
231													
232	108665												
233	ACCUM PROVI DEPRECIATION-OH CONDUCT												
234													
235	TEST YEAR 2014-2015	(16,983,958.00)	(17,140,047.15)	(17,236,801.27)	(17,396,558.44)	(17,528,935.68)	(17,721,928.51)	(17,882,949.31)	(18,042,536.22)	(18,199,356.43)	(18,365,311.79)	(18,507,132.55)	(18,672,704.08)
236	PRIOR YEAR 2013-2014	(15,381,343.52)	(15,500,438.05)	(15,630,774.83)	(15,755,908.57)	(15,874,000.02)	(15,945,083.88)	(16,095,642.40)	(16,259,285.45)	(16,363,424.28)	(16,524,714.92)	(16,667,762.98)	(16,821,182.23)
237	INCREASE/(DECREASE)	(1,602,614.48)	(1,639,609.10)	(1,606,026.44)	(1,640,649.87)	(1,654,935.66)	(1,776,844.63)	(1,787,306.91)	(1,783,250.77)	(1,835,932.15)	(1,840,596.86)	(1,839,369.59)	(1,851,521.85)
238													
239	108666												
240	ACCUM PROVI DEPRECIATION-UG CONDUIT												
241													
242	TEST YEAR 2014-2015	(12,435.74)	(12,461.71)	(12,487.68)	(12,513.65)	(12,539.62)	(12,565.59)	(12,591.56)	(12,617.53)	(12,643.50)	(12,669.47)	(12,695.44)	(12,721.41)
243	PRIOR YEAR 2013-2014	(12,124.10)	(12,150.07)	(12,176.04)	(12,202.01)	(12,227.98)	(12,253.95)	(12,279.92)	(12,305.89)	(12,331.86)	(12,357.83)	(12,383.80)	(12,409.77)
244	INCREASE/(DECREASE)	(311.64)	(311.64)	(311.64)	(311.64)	(311.64)	(311.64)	(311.64)	(311.64)	(311.64)	(311.64)	(311.64)	(311.64)
245													
246	108667												
247	ACCUM PROVI DEPRECIATION-UG CONDUIT												
248													
249	TEST YEAR 2014-2015	(4,784,002.74)	(4,821,054.71)	(4,861,232.29)	(4,900,995.79)	(4,940,099.53)	(4,980,610.47)	(5,023,316.42)	(5,063,759.50)	(5,091,836.57)	(5,136,781.92)	(5,181,385.50)	(5,222,723.42)
250	PRIOR YEAR 2013-2014	(4,320,627.46)	(4,360,431.80)	(4,398,903.23)	(4,440,166.96)	(4,477,534.87)	(4,505,186.35)	(4,537,646.98)	(4,579,677.10)	(4,618,625.65)	(4,657,252.44)	(4,700,413.54)	(4,741,133.79)
251	INCREASE/(DECREASE)	(463,375.28)	(460,622.91)	(462,329.06)	(460,828.83)	(462,564.66)	(475,424.12)	(485,669.44)	(484,082.40)	(473,210.92)	(479,529.48)	(480,971.96)	(481,589.63)
252													
253	108668												
254	ACCUM PROVI DEPRECIATION-TRANSFORME												
255													
256	TEST YEAR 2014-2015	(9,170,459.35)	(9,249,558.64)	(9,273,647.47)	(9,353,607.42)	(9,429,644.46)	(9,470,599.11)	(9,556,929.14)	(9,610,075.82)	(9,691,841.16)	(9,735,673.27)	(9,800,066.64)	(9,885,219.51)
257	PRIOR YEAR 2013-2014	(8,536,698.57)	(8,585,353.93)	(8,605,593.65)	(8,668,343.36)	(8,723,444.10)	(8,763,402.05)	(8,838,973.62)	(8,859,500.92)	(8,900,734.80)	(8,966,148.82)	(9,051,216.49)	(9,083,972.64)
258	INCREASE/(DECREASE)	(633,760.78)	(664,204.71)	(668,053.82)	(685,264.06)	(706,200.36)	(707,197.06)	(717,955.52)	(750,574.90)	(791,106.36)	(769,524.45)	(748,850.35)	(801,246.87)
259													
260	108669												
261	ACCUM PROVI DEPRECIATION-SERVICES												
262													
263	TEST YEAR 2014-2015	(9,873,714.49)	(9,945,526.45)	(10,020,857.21)	(10,094,830.70)	(10,170,322.75)	(10,252,246.74)	(10,336,272.81)	(10,417,085.30)	(10,494,274.37)	(10,572,936.31)	(10,655,132.74)	(10,733,344.86)
264	PRIOR YEAR 2013-2014	(8,987,074.32)	(9,058,796.93)	(9,134,613.94)	(9,210,233.43)	(9,281,311.05)	(9,342,909.72)	(9,414,470.23)	(9,493,311.84)	(9,568,986.65)	(9,647,680.53)	(9,724,688.24)	(9,798,719.41)
265	INCREASE/(DECREASE)	(886,640.17)	(886,729.52)	(886,243.27)	(884,597.27)	(889,011.70)	(909,337.02)	(921,802.58)	(923,773.46)	(925,287.72)	(925,255.78)	(930,444.50)	(934,625.45)
266													
267	108670												
268	ACCUM PROVI DEPRECIATION-METERS												
269													
270	TEST YEAR 2014-2015	(1,505,561.36)	(1,530,211.77)	(1,554,772.19)	(1,544,887.69)	(1,569,661.45)	(1,450,571.51)	(1,475,268.84)	(1,498,994.47)	(1,496,016.30)	(1,430,006.12)	(1,454,897.24)	(1,377,504.16)
271	PRIOR YEAR 2013-2014	(1,305,752.85)	(1,330,118.83)	(1,320,655.75)	(1,344,908.34)	(1,369,365.28)	(1,385,695.57)	(1,410,197.83)	(1,434,749.66)	(1,434,377.24)	(1,458,925.33)	(1,483,515.37)	(1,481,621.89)
272	INCREASE/(DECREASE)	(199,808.51)	(200,092.94)	(234,116.44)	(199,979.35)	(200,306.17)	(64,875.94)	(65,071.01)	(64,244.81)	(61,639.06)	28,919.21	26,618.13	104,117.73
273													
274	108671												
275	ACCUM PROVI DEPR-INSTALL ON PREMISES												
276													
277	TEST YEAR 2014-2015	(1,025,204.51)	(1,023,370.76)	(1,025,862.36)	(1,025,807.50)	(1,014,808.19)	(1,014,909.13)	(1,012,005.59)	(1,012,548.52)	(1,004,650.32)	(999,186.12)	(984,617.01)	(981,005.48)
278	PRIOR YEAR 2013-2014	(965,323.31)	(973,581.26)	(985,661.92)	(998,645.92)	(1,002,564.70)	(997,298.86)	(1,001,677.58)	(1,011,755.87)	(1,014,201.08)	(1,022,696.79)	(1,029,394.81)	(1,025,673.09)
279	INCREASE/(DECREASE)	(59,881.20)	(49,789.50)	(40,200.44)	(27,161.58)	(12,243.49)	(17,610.27)	(10,328.01)	(792.65)	9,550.76	23,510.67	44,577.80	44,867.61
280													

KENERGY CORP.
 2015-00312 RATE APPLICATION
 PSC INFORMATION REQUEST NO. 1 ITEM 8a
 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		July	August	September	October	November	December	January	February	March	April	May	June
281	108672												
282	ACCUM PROVI DEPRECIATION-AMI METERS												
283													
284	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(12,991.32)
285	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
286	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(12,991.32)
287													
288	108673												
289	ACCUM PROVI DEPRECIATION-STR LIGHTS												
290													
291	TEST YEAR 2014-2015	(302,919.16)	(305,731.52)	(308,543.88)	(309,049.78)	(311,344.90)	(313,229.41)	(311,233.99)	(312,509.04)	(313,444.56)	(311,596.80)	(291,523.22)	(280,791.73)
292	PRIOR YEAR 2013-2014	(282,603.63)	(284,246.65)	(283,237.74)	(285,537.14)	(288,054.41)	(290,008.65)	(291,495.83)	(292,291.06)	(293,526.22)	(295,696.05)	(297,747.76)	(300,558.47)
293	INCREASE/(DECREASE)	(20,315.53)	(21,484.87)	(25,306.14)	(23,512.64)	(23,290.49)	(23,220.76)	(19,738.16)	(20,217.98)	(19,918.34)	(15,900.75)	6,224.54	19,766.74
294													
295	108674												
296	ACCUM PROVI DEPRECIATION-AMI METERS-PILOT												
297													
298	TEST YEAR 2014-2015	(59,564.78)	(60,442.40)	(61,320.02)	(62,197.84)	(63,075.26)	(63,952.88)	(64,830.50)	(65,708.12)	(66,585.74)	(67,463.36)	(68,340.98)	(69,218.60)
299	PRIOR YEAR 2013-2014	(49,266.58)	(50,027.58)	(50,788.58)	(51,666.20)	(52,543.82)	(53,421.44)	(54,299.06)	(55,176.68)	(56,054.30)	(56,931.92)	(57,809.54)	(58,687.16)
300	INCREASE/(DECREASE)	(10,298.20)	(10,414.82)	(10,531.44)	(10,531.44)	(10,531.44)	(10,531.44)	(10,531.44)	(10,531.44)	(10,531.44)	(10,531.44)	(10,531.44)	(10,531.44)
301													
302	108700												
303	ACC PROVISION DEPR-BUILDINGS												
304													
305	TEST YEAR 2014-2015	(3,751,652.34)	(3,774,931.76)	(3,798,211.18)	(3,821,490.60)	(3,728,076.10)	(3,751,055.55)	(3,774,392.72)	(3,797,729.89)	(3,821,067.06)	(3,844,404.23)	(3,866,859.76)	(3,889,174.93)
306	PRIOR YEAR 2013-2014	(3,499,183.21)	(3,517,287.92)	(3,535,391.55)	(3,553,495.70)	(3,571,599.85)	(3,588,814.78)	(3,612,056.80)	(3,635,298.82)	(3,658,540.84)	(3,681,814.08)	(3,705,093.50)	(3,728,372.92)
307	INCREASE/(DECREASE)	(252,469.13)	(257,643.84)	(262,819.63)	(267,994.90)	(156,476.25)	(162,240.77)	(162,335.92)	(162,431.07)	(162,526.22)	(162,590.15)	(161,766.26)	(160,802.01)
308													
309	108710												
310	ACC PROVISION DEPR-OFFICE EQUIPMENT												
311													
312	TEST YEAR 2014-2015	(598,374.13)	(605,219.60)	(611,932.80)	(618,484.10)	(621,880.08)	(627,928.36)	(629,249.79)	(630,667.07)	(631,011.08)	(631,401.07)	(631,496.57)	(632,901.78)
313	PRIOR YEAR 2013-2014	(557,971.34)	(564,522.63)	(571,071.08)	(577,619.31)	(584,149.77)	(584,149.77)	(584,149.77)	(584,149.77)	(584,149.77)	(584,149.77)	(584,149.77)	(584,149.77)
314	INCREASE/(DECREASE)	(40,402.79)	(40,696.97)	(40,861.72)	(40,864.79)	(37,730.31)	(33,778.59)	(34,118.12)	(34,561.51)	(35,880.98)	(29,313.63)	(34,894.38)	(35,419.77)
315													
316	108720												
317	ACC PROVISION DEPR-TRANSPORTATION												
318													
319	TEST YEAR 2014-2015	(5,131,143.17)	(5,160,720.53)	(5,230,531.43)	(5,280,331.95)	(5,330,139.84)	(5,211,946.97)	(5,263,360.06)	(5,314,050.31)	(5,363,482.84)	(5,412,737.10)	(5,156,016.28)	(5,120,964.87)
320	PRIOR YEAR 2013-2014	(4,896,462.02)	(4,948,406.68)	(4,640,512.17)	(4,695,077.60)	(4,749,643.03)	(4,803,219.65)	(4,855,369.72)	(4,906,863.04)	(4,956,082.72)	(5,004,074.34)	(5,053,241.67)	(5,102,726.27)
321	INCREASE/(DECREASE)	(234,681.15)	(232,313.85)	(590,019.26)	(585,254.35)	(580,496.81)	(408,727.32)	(407,990.34)	(407,187.27)	(407,400.12)	(408,662.76)	(102,774.61)	(18,238.60)
322													
323	108730												
324	ACC PROVISION DEPR STORES EQUIPMENT												
325													
326	TEST YEAR 2014-2015	(109,572.52)	(109,998.21)	(110,423.35)	(110,848.49)	(111,273.22)	(107,769.51)	(108,191.68)	(108,612.15)	(109,032.62)	(109,453.09)	(109,873.56)	(110,294.03)
327	PRIOR YEAR 2013-2014	(103,353.08)	(103,964.38)	(104,575.68)	(105,187.12)	(105,798.56)	(106,410.00)	(107,010.44)	(107,638.57)	(108,266.70)	(108,894.83)	(109,522.96)	(110,151.09)
328	INCREASE/(DECREASE)	(6,219.44)	(6,033.83)	(5,847.67)	(5,661.37)	(5,474.66)	(1,359.51)	(1,181.24)	(1,173.58)	(1,166.90)	(1,160.67)	(1,154.44)	(1,148.21)
329													
330	108740												
331	ACC PROV DEPR-SHOP & GARAGE EQUIP												
332													
333	TEST YEAR 2014-2015	(166,900.02)	(167,686.65)	(168,473.08)	(169,259.51)	(170,045.94)	(166,099.45)	(166,845.31)	(168,590.63)	(170,335.95)	(172,081.27)	(173,826.59)	(175,571.91)
334	PRIOR YEAR 2013-2014	(159,981.20)	(160,791.61)	(161,601.03)	(162,410.39)	(163,219.75)	(161,315.73)	(162,123.63)	(162,929.09)	(163,724.67)	(164,519.45)	(165,314.23)	(166,109.01)
335	INCREASE/(DECREASE)	(6,918.82)	(6,895.04)	(6,872.05)	(6,849.12)	(6,826.19)	(3,783.72)	(4,721.68)	(5,661.54)	(6,611.28)	(7,561.82)	(8,512.36)	(9,462.90)
336													
337	108741												
338	ACC PROVISION DEPR-TOOLS-WORK EQUIP												
339													
340	TEST YEAR 2014-2015	(265,253.85)	(266,809.86)	(268,365.51)	(269,921.16)	(271,476.81)	(271,666.45)	(273,321.01)	(274,975.57)	(276,630.13)	(278,284.69)	(279,939.25)	(281,584.54)
341	PRIOR YEAR 2013-2014	(247,340.16)	(248,937.13)	(250,534.09)	(252,131.06)	(253,728.02)	(254,325.00)	(255,921.97)	(257,518.94)	(259,115.91)	(260,712.88)	(262,309.85)	(263,906.82)
342	INCREASE/(DECREASE)	(17,913.69)	(17,872.73)	(17,831.42)	(17,790.10)	(17,748.79)	(17,341.45)	(17,400.04)	(17,458.63)	(17,517.22)	(17,575.81)	(17,634.40)	(17,693.00)
343													
344	108750												
345	ACC PROVISION DEPR-LABORATORY EQUIP												
346													
347	TEST YEAR 2014-2015	(242,549.11)	(244,139.98)	(245,730.85)	(247,321.72)	(248,912.59)	(235,766.46)	(234,334.63)	(236,087.84)	(237,841.05)	(239,594.26)	(241,347.47)	(243,094.09)
348	PRIOR YEAR 2013-2014	(231,956.00)	(233,412.69)	(234,869.03)	(236,325.37)	(237,781.71)	(237,813.00)	(239,279.97)	(240,746.30)	(242,212.63)	(243,678.96)	(245,145.29)	(246,611.62)
349	INCREASE/(DECREASE)	(10,593.11)	(10,727.29)	(10,861.82)	(10,996.35)	(11,130.88)	(2,953.46)	(4,954.66)	(4,658.46)	(4,370.01)	(4,075.26)	(3,782.01)	(3,487.26)
350													

KENERGY CORP.
 2015-00312 RATE APPLICATION
 PSC INFORMATION REQUEST NO. 1 ITEM 8a
 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		July	August	September	October	November	December	January	February	March	April	May	June
351	108760												
352	ACC PROV DEPR-POWER OPERATED EQUIP												
353													
354	TEST YEAR 2014-2015	(442,161.92)	(446,790.00)	(451,290.92)	(455,788.34)	(460,262.44)	(461,360.12)	(465,823.20)	(470,194.61)	(417,330.44)	(422,477.95)	(427,825.46)	(432,772.97)
355	PRIOR YEAR 2013-2014	(394,695.48)	(398,888.44)	(403,081.40)	(407,274.46)	(411,467.52)	(415,660.58)	(419,853.64)	(423,914.29)	(428,909.28)	(429,904.27)	(432,899.26)	(437,530.59)
356	INCREASE/(DECREASE)	(47,466.44)	(47,891.56)	(48,209.52)	(48,513.88)	(48,794.92)	(45,699.54)	(45,969.56)	(46,280.32)	9,578.84	7,426.32	5,273.80	4,757.62
357													
358	108761												
359	ACC PROVISION DEPR-ROW EQUIPMENT												
360													
361	TEST YEAR 2014-2015	(114,763.23)	(114,769.32)	(114,775.41)	(114,781.50)	(114,782.10)	(114,050.70)	(114,050.70)	(114,050.70)	(114,050.70)	(114,050.70)	(114,050.70)	(114,050.70)
362	PRIOR YEAR 2013-2014	(272,353.49)	(272,359.58)	(272,365.67)	(272,371.76)	(272,377.85)	(272,383.94)	(272,390.03)	(272,396.12)	(272,402.21)	(272,408.30)	(272,414.39)	(114,757.14)
363	INCREASE/(DECREASE)	157,590.26	157,590.26	157,590.26	157,590.26	157,595.75	158,333.24	168,339.33	168,345.42	158,351.51	158,357.60	158,363.69	706.44
364													
365	108770												
366	ACC PROVISION DEPR-COMM EQUIPMENT												
367													
368	TEST YEAR 2014-2015	(618,375.61)	(631,835.18)	(645,317.55)	(658,799.92)	(624,042.81)	(637,181.21)	(650,319.61)	(663,458.01)	(676,596.41)	(689,734.81)	(702,873.21)	(716,011.61)
369	PRIOR YEAR 2013-2014	(456,862.13)	(470,321.02)	(483,779.91)	(497,239.48)	(510,699.05)	(524,158.62)	(537,618.19)	(551,077.76)	(564,537.33)	(577,996.90)	(591,456.47)	(604,916.04)
370	INCREASE/(DECREASE)	(161,513.48)	(161,514.16)	(161,537.64)	(161,560.44)	(113,343.76)	(113,022.59)	(112,701.42)	(112,380.25)	(112,059.08)	(111,737.91)	(111,416.74)	(111,095.57)
371													
372	108780												
373	ACC PROVISION DEPR-MISC EQUIPMENT												
374													
375	TEST YEAR 2014-2015	(357,131.31)	(357,908.60)	(358,685.45)	(359,462.30)	(360,239.15)	(359,722.90)	(360,497.78)	(361,272.41)	(362,047.04)	(362,813.93)	(363,579.59)	(364,345.25)
376	PRIOR YEAR 2013-2014	(350,664.71)	(349,911.35)	(350,341.13)	(351,196.90)	(352,052.24)	(351,360.27)	(352,215.21)	(353,070.15)	(353,892.98)	(354,713.79)	(355,533.42)	(356,352.87)
377	INCREASE/(DECREASE)	(6,466.60)	(7,997.25)	(8,344.32)	(8,265.40)	(8,186.91)	(8,362.63)	(8,282.57)	(8,202.26)	(8,154.06)	(8,100.14)	(8,046.17)	(7,992.38)
378													
379	108800												
380	KENERGY RETIREMENT WORK ORDERS												
381													
382	TEST YEAR 2014-2015	49,215.24	46,213.82	50,481.49	60,921.29	27,043.49	34,083.05	60,963.70	55,890.69	48,366.78	43,815.55	43,351.83	31,979.79
383	PRIOR YEAR 2013-2014	99,576.85	102,728.02	118,224.31	127,033.57	115,578.70	58,231.84	52,291.04	43,776.17	65,041.83	59,424.35	47,313.94	37,451.62
384	INCREASE/(DECREASE)	(50,361.61)	(56,514.20)	(67,742.82)	(66,112.28)	(88,535.21)	(24,148.79)	8,672.66	12,114.52	(16,675.05)	(15,608.80)	(3,962.11)	(5,471.83)
385													
386	108810												
387	CONTRACTOR RETIREMENT WORK ORDERS												
388													
389	TEST YEAR 2014-2015	106,996.37	92,338.94	72,937.52	79,697.50	91,532.61	101,660.54	79,664.67	61,036.44	49,550.11	51,677.11	24,151.63	54,118.19
390	PRIOR YEAR 2013-2014	56,573.01	42,983.23	34,751.87	18,297.99	30,157.38	25,052.88	32,407.29	20,152.71	72,583.27	100,782.24	136,595.11	88,073.91
391	INCREASE/(DECREASE)	50,423.36	49,355.71	38,185.65	61,399.51	61,375.23	76,607.66	47,257.38	40,883.73	(23,033.16)	(49,115.13)	(112,444.48)	(33,955.72)
392													
393	111000												
394	ACCUMULATED AMORT ELEC UTILITY PLT												
395													
396	TEST YEAR 2014-2015	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)
397	PRIOR YEAR 2013-2014	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)
398	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
399													
400	121100												
401	HOME SECURITY CPU												
402													
403	TEST YEAR 2014-2015	2,847.32	2,847.32	2,847.32	2,847.32	2,847.32	2,847.32	2,847.32	2,847.32	2,847.32	2,847.32	2,847.32	2,847.32
404	PRIOR YEAR 2013-2014	2,847.32	2,847.32	2,847.32	2,847.32	2,847.32	2,847.32	2,847.32	2,847.32	2,847.32	2,847.32	2,847.32	2,847.32
405	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
406													
407	121200												
408	LIFEGARD UNITS												
409													
410	TEST YEAR 2014-2015	3,617.30	3,617.30	3,617.30	3,617.30	3,617.30	3,617.30	3,617.30	3,617.30	3,617.30	3,617.30	3,617.30	3,617.30
411	PRIOR YEAR 2013-2014	3,617.30	3,617.30	3,617.30	3,617.30	3,617.30	3,617.30	3,617.30	3,617.30	3,617.30	3,617.30	3,617.30	3,617.30
412	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
413													
414	121300												
415	POINT-TO-POINT FIBER SERVICE ASSETS												
416													
417	TEST YEAR 2014-2015	8,962.33	8,962.33	8,962.33	8,962.33	8,962.33	8,962.33	8,962.33	8,962.33	8,962.33	8,962.33	8,962.33	8,962.33
418	PRIOR YEAR 2013-2014	8,962.33	8,962.33	8,962.33	8,962.33	8,962.33	8,962.33	8,962.33	8,962.33	8,962.33	8,962.33	8,962.33	8,962.33
419	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420													

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 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		July	August	September	October	November	December	January	February	March	April	May	June
421	121400												
422	ALL ASSETS RELATED TO WIRELESS ISP												
424	TEST YEAR 2014-2015	49,973.20	49,973.20	49,973.20	49,973.20	49,973.20	49,973.20	49,973.20	49,973.20	49,973.20	49,973.20	49,973.20	49,973.20
425	PRIOR YEAR 2013-2014	49,973.20	49,973.20	49,973.20	49,973.20	49,973.20	49,973.20	49,973.20	49,973.20	49,973.20	49,973.20	49,973.20	49,973.20
426	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
427													
428	122100												
429	DEPR RESERVE FOR HOME SECURITY												
431	TEST YEAR 2014-2015	(2,847.32)	(2,847.32)	(2,847.32)	(2,847.32)	(2,847.32)	(2,847.32)	(2,847.32)	(2,847.32)	(2,847.32)	(2,847.32)	(2,847.32)	(2,847.32)
432	PRIOR YEAR 2013-2014	(2,847.32)	(2,847.32)	(2,847.32)	(2,847.32)	(2,847.32)	(2,847.32)	(2,847.32)	(2,847.32)	(2,847.32)	(2,847.32)	(2,847.32)	(2,847.32)
433	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
434													
435	122200												
436	DEPR RESERVE FOR LIFE GUARD UNITS												
438	TEST YEAR 2014-2015	(3,617.30)	(3,617.30)	(3,617.30)	(3,617.30)	(3,617.30)	(3,617.30)	(3,617.30)	(3,617.30)	(3,617.30)	(3,617.30)	(3,617.30)	(3,617.30)
439	PRIOR YEAR 2013-2014	(3,617.30)	(3,617.30)	(3,617.30)	(3,617.30)	(3,617.30)	(3,617.30)	(3,617.30)	(3,617.30)	(3,617.30)	(3,617.30)	(3,617.30)	(3,617.30)
440	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
441													
442	122300												
443	DEPRECIATION-POINT-TO-POINT FIBER												
445	TEST YEAR 2014-2015	(7,036.17)	(7,036.17)	(7,036.17)	(7,036.17)	(7,036.17)	(7,633.71)	(7,633.71)	(7,633.71)	(7,633.71)	(7,633.71)	(7,633.71)	(7,633.71)
446	PRIOR YEAR 2013-2014	(6,438.63)	(6,438.63)	(6,438.63)	(6,438.63)	(6,438.63)	(7,036.17)	(7,036.17)	(7,036.17)	(7,036.17)	(7,036.17)	(7,036.17)	(7,036.17)
447	INCREASE/(DECREASE)	(597.54)	(597.54)	(597.54)	(597.54)	(597.54)	(597.54)	(597.54)	(597.54)	(597.54)	(597.54)	(597.54)	(597.54)
448													
449	122400												
450	DEPRECIATION ON ASSETS RELATED-ISP												
452	TEST YEAR 2014-2015	(49,973.20)	(49,973.20)	(49,973.20)	(49,973.20)	(49,973.20)	(49,973.20)	(49,973.20)	(49,973.20)	(49,973.20)	(49,973.20)	(49,973.20)	(49,973.20)
453	PRIOR YEAR 2013-2014	(49,973.20)	(49,973.20)	(49,973.20)	(49,973.20)	(49,973.20)	(49,973.20)	(49,973.20)	(49,973.20)	(49,973.20)	(49,973.20)	(49,973.20)	(49,973.20)
454	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
455													
456	123100												
457	INV ASS ORG BIG RIVERS CAP CREDITS												
459	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
461	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
462													
463	123101												
464	CONTRA-ACCOUNT TO 123.100												
466	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
467	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
468	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
469													
470	123110												
471	INV ASS ORG OTHERS CAP CREDITS												
473	TEST YEAR 2014-2015	846,243.49	846,243.49	862,336.46	863,615.07	863,615.07	883,285.99	883,285.99	883,285.99	883,285.99	883,285.99	883,285.99	883,285.99
474	PRIOR YEAR 2013-2014	837,673.33	837,673.33	840,100.43	839,971.59	839,971.59	846,243.49	846,243.49	846,243.49	846,243.49	846,243.49	846,243.49	846,243.49
475	INCREASE/(DECREASE)	8,570.16	8,570.16	22,236.03	23,643.48	23,643.48	37,042.50	37,042.50	37,042.50	37,042.50	37,042.50	37,042.50	37,042.50
476													
477	123220												
478	INVESTMENT-CAP TERM CERTIFICATE CFC												
480	TEST YEAR 2014-2015	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00
481	PRIOR YEAR 2013-2014	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00
482	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
483													
484	123221												
485	INVESTMENT-CTC'S-CFC												
487	TEST YEAR 2014-2015	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70
488	PRIOR YEAR 2013-2014	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70
489	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
490													

KENERGY CORP.
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 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b) July	(c) August	(d) September	(e) October	(f) November	(g) December	(h) January	(i) February	(j) March	(k) April	(l) May	(m) June
491	123222												
492	CTC'S CFC 3% LOAN												
493													
494	TEST YEAR 2014-2015	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00
495	PRIOR YEAR 2013-2014	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00
496	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
497													
498	123230												
499	OTHER INVEST'S ASSOC ORGANIZATIONS												
500													
501	TEST YEAR 2014-2015	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00
502	PRIOR YEAR 2013-2014	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00
503	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
504													
505	123233												
506	INVESTMENT PCB CERTIFICATE												
507													
508	TEST YEAR 2014-2015	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
509	PRIOR YEAR 2013-2014	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
510	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511													
512	123234												
513	RECIPROCAL CONTRIBUTION - FEDERATED												
514													
515	TEST YEAR 2014-2015	561,984.00	576,367.80	590,751.60	605,135.40	619,519.20	598,998.00	609,165.00	619,332.00	626,590.00	638,222.00	649,854.00	661,486.00
516	PRIOR YEAR 2013-2014	464,877.00	471,234.00	477,591.00	483,948.00	490,305.00	491,234.00	498,817.00	506,400.00	531,652.00	539,235.00	546,818.00	554,401.00
517	INCREASE/(DECREASE)	97,107.00	105,133.80	113,160.60	121,187.40	129,214.20	107,764.00	110,348.00	112,932.00	94,938.00	98,987.00	103,036.00	107,085.00
518													
519	123235												
520	INVESTMENT-COOP RESPONSE CENTER												
521													
522	TEST YEAR 2014-2015	12,500.00	12,500.00	13,465.38	13,465.38	13,465.38	13,465.38	13,465.38	13,465.38	13,465.38	13,465.38	13,465.38	13,465.38
523	PRIOR YEAR 2013-2014	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00
524	INCREASE/(DECREASE)	0.00	0.00	965.38	965.38	965.38	965.38	965.38	965.38	965.38	965.38	965.38	965.38
525													
526	124100												
527	INVESTMENT-COBANK												
528													
529	TEST YEAR 2014-2015	2,012,831.77	2,018,124.77	2,023,417.77	2,028,710.77	2,034,003.77	2,035,216.42	2,039,247.84	2,043,279.26	2,047,310.68	2,051,342.10	2,055,373.52	2,059,404.94
530	PRIOR YEAR 2013-2014	1,948,285.30	1,953,442.30	1,958,599.30	1,963,756.30	1,968,913.30	1,975,918.30	1,981,229.30	1,986,540.30	1,991,659.77	1,996,952.77	2,002,245.77	2,007,538.77
531	INCREASE/(DECREASE)	64,546.47	64,682.47	64,818.47	64,954.47	65,090.47	59,298.12	58,018.54	56,738.96	55,650.91	54,389.33	53,127.75	51,866.17
532													
533	124240												
534	ECONOMIC DEV LOAN-LITTLE KY SMOKEHOUSE												
535													
536	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
537	PRIOR YEAR 2013-2014	24,999.66	20,832.99	16,666.32	12,499.65	8,332.98	4,166.31	(0.38)	(4,166.67)	0.00	0.00	0.00	0.00
538	INCREASE/(DECREASE)	(24,999.66)	(20,832.99)	(16,666.32)	(12,499.65)	(8,332.98)	(4,166.31)	0.38	4,166.67	0.00	0.00	0.00	0.00
539													
540	124290												
541	ECONOMIC DEV LOAN-LITTLE KY SMOKEHOUSE												
542													
543	TEST YEAR 2014-2015	112,036.90	106,944.31	101,851.72	96,759.13	91,666.54	86,573.95	81,481.36	76,388.77	71,296.18	66,203.59	61,111.00	56,018.41
544	PRIOR YEAR 2013-2014	173,148.34	168,055.75	162,963.16	157,870.57	152,777.98	147,685.39	142,592.80	137,499.85	132,407.26	127,314.67	122,222.08	117,129.49
545	INCREASE/(DECREASE)	(61,111.44)	(61,111.44)	(61,111.44)	(61,111.44)	(61,111.44)	(61,111.44)	(61,111.44)	(61,111.08)	(61,111.08)	(61,111.08)	(61,111.08)	(61,111.08)
546													
547	124400												
548	INVEST-OHIO CO INDUSTRIAL DEVELOP												
549													
550	TEST YEAR 2014-2015	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
551	PRIOR YEAR 2013-2014	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
552	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
553													
554	124500												
555	INV-DAVISS CO INDUSTRIAL FOUNDATIO												
556													
557	TEST YEAR 2014-2015	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
558	PRIOR YEAR 2013-2014	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
559	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
560													

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 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b) July	(c) August	(d) September	(e) October	(f) November	(g) December	(h) January	(i) February	(j) March	(k) April	(l) May	(m) June
561	124510												
562	INV-HANCOCK CO INDUSTRIAL FOUNDATIO												
563													
564	TEST YEAR 2014-2015	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
565	PRIOR YEAR 2013-2014	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
566	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
567													
568	131110												
569	CASH-GENERAL FUND-US BANK												
570													
571	TEST YEAR 2014-2015	507,224.96	318,639.38	(240,682.59)	(131,313.63)	(95,788.98)	401,089.97	459,525.33	205,327.25	706,109.82	554,211.46	449,218.27	545,898.80
572	PRIOR YEAR 2013-2014	276,976.74	(121,885.70)	484,736.79	273,904.29	(117,675.38)	199,675.92	293,601.59	484,938.75	829,883.93	525,821.10	512,326.91	(272,734.00)
573	INCREASE/(DECREASE)	230,248.22	440,525.08	(725,419.38)	(405,217.92)	21,886.40	201,414.05	165,923.74	(259,611.50)	(123,774.11)	28,390.36	(63,108.64)	818,632.80
574													
575	131111												
576	CASH-PAYROLL ACCOUNT-US BANK												
577													
578	TEST YEAR 2014-2015	12,645.28	12,645.51	12,645.75	12,646.00	12,646.00	12,646.58	12,646.84	12,647.09	12,647.34	12,657.59	12,657.84	299,730.04
579	PRIOR YEAR 2013-2014	12,642.45	12,642.55	12,642.65	12,642.75	12,643.00	280,713.36	12,643.65	12,643.93	12,644.19	12,644.19	12,644.68	12,644.68
580	INCREASE/(DECREASE)	2.81	2.96	3.10	3.25	3.00	(268,066.78)	3.19	3.16	3.15	13.40	13.16	287,085.36
581													
582	131112												
583	CASH-CAPITAL CREDIT ACCOUNT-US BANK												
584													
585	TEST YEAR 2014-2015	182,181.15	193,761.91	216,267.63	210,787.99	206,295.61	282,347.04	270,348.62	262,903.59	257,181.15	248,839.37	248,842.18	221,507.40
586	PRIOR YEAR 2013-2014	137,585.95	129,620.08	123,743.48	123,705.74	107,224.26	101,987.88	93,801.51	88,874.79	77,006.02	63,253.01	63,254.29	129,065.62
587	INCREASE/(DECREASE)	44,575.20	64,161.83	92,524.15	87,082.25	99,071.35	180,359.16	176,547.11	174,028.80	180,175.13	185,586.36	185,587.89	92,441.78
588													
589	131113												
590	CASH-SECTION 125 MED ACCT-US BANK												
591													
592	TEST YEAR 2014-2015	55,383.92	48,258.42	41,057.79	36,745.69	31,511.56	25,760.78	60,261.49	44,724.23	29,391.01	18,312.59	59,434.19	47,696.79
593	PRIOR YEAR 2013-2014	25,042.37	15,560.22	10,760.43	55,971.66	52,338.60	44,478.82	24,473.06	61,589.86	46,885.15	36,475.69	25,625.23	14,443.26
594	INCREASE/(DECREASE)	30,341.55	32,698.20	30,297.36	(19,225.97)	(20,827.04)	(18,718.04)	35,788.43	(16,865.63)	(17,494.14)	(18,163.10)	33,808.96	33,253.53
595													
596	131115												
597	CASH-MARION BANK AND TRUST												
598													
599	TEST YEAR 2014-2015	17,494.67	17,057.41	23,477.34	19,611.90	7,017.38	26,915.66	20,103.82	16,410.59	24,843.68	19,709.30	17,837.35	16,202.00
600	PRIOR YEAR 2013-2014	39,830.58	42,096.25	58,449.40	9,575.01	9,294.54	28,291.86	25,260.43	28,293.19	34,393.49	15,376.23	19,783.15	16,393.77
601	INCREASE/(DECREASE)	(22,335.91)	(25,038.84)	(34,972.06)	10,036.89	(2,277.16)	(2,376.20)	(5,156.61)	(11,882.60)	(9,549.81)	4,333.07	(1,945.80)	(191.77)
602													
603	131125												
604	CASH-FIELD AND MAIN BANK												
605													
606	TEST YEAR 2014-2015	17,695.28	23,169.05	27,687.83	33,491.67	7,674.25	12,177.32	16,836.09	21,518.99	26,900.98	30,031.35	5,654.39	7,033.01
607	PRIOR YEAR 2013-2014	6,151.60	15,628.01	21,043.48	27,581.01	33,521.84	10,619.27	18,360.42	24,201.40	31,495.58	37,954.85	9,977.14	12,923.29
608	INCREASE/(DECREASE)	5,543.68	7,561.04	6,644.35	5,910.66	(25,847.59)	1,558.05	(1,524.33)	(2,682.41)	(4,594.60)	(7,923.50)	(4,322.75)	(5,890.28)
609													
610	131130												
611	CASH-SURPLUS ASSET SALES-US BANK												
612													
613	TEST YEAR 2014-2015	4,412.87	4,272.87	4,297.84	4,297.84	4,297.84	5,497.59	5,497.59	5,788.82	5,999.74	6,473.57	6,328.78	6,374.94
614	PRIOR YEAR 2013-2014	4,305.74	4,451.89	4,412.87	4,412.87	4,412.87	4,412.87	4,412.87	4,412.87	4,412.87	4,412.87	4,412.87	4,412.87
615	INCREASE/(DECREASE)	107.13	(179.02)	(115.03)	(115.03)	(115.03)	1,084.72	1,084.72	1,375.95	1,586.87	2,060.70	1,915.91	1,962.07
616													
617	131135												
618	CASH-MORGANFIELD NATIONAL BANK												
619													
620	TEST YEAR 2014-2015	6,394.22	7,242.11	8,998.06	9,120.48	3,949.71	4,505.54	6,317.76	7,159.61	11,388.03	12,934.34	8,634.63	13,236.92
621	PRIOR YEAR 2013-2014	6,774.52	8,551.68	11,001.82	13,258.90	15,813.32	18,083.73	21,199.77	21,912.03	27,515.28	29,534.86	4,173.81	5,035.04
622	INCREASE/(DECREASE)	(380.30)	(1,309.57)	(2,003.76)	(4,138.42)	(11,863.61)	(13,578.19)	(14,882.01)	(14,752.42)	(16,127.25)	(16,600.52)	4,460.82	8,201.88
623													
624	131145												
625	CASH-DIXON BANK												
626													
627	TEST YEAR 2014-2015	4,241.11	3,001.37	3,001.77	3,001.52	3,001.53	3,001.77	2,633.96	3,001.52	3,002.14	1,187.29	3,001.51	3,001.65
628	PRIOR YEAR 2013-2014	3,001.81	3,001.72	4,124.90	2,996.58	2,991.79	3,001.70	3,001.88	2,991.62	3,002.01	1,394.07	3,001.65	3,001.48
629	INCREASE/(DECREASE)	1,239.30	(0.35)	(1,123.13)	4.94	9.74	0.07	(367.92)	9.90	0.13	(206.78)	(0.14)	0.17
630													

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631	131150												
632	CASH CAPITAL CREDITS-AREA BANK												
633													
634	TEST YEAR 2014-2015	351.51	351.51	351.51	351.51	351.51	351.51	351.51	351.51	351.51	351.51	351.51	351.51
635	PRIOR YEAR 2013-2014	351.51	351.51	351.51	351.51	351.51	351.51	351.51	351.51	351.51	351.51	351.51	351.51
636	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
637													
638	131155												
639	CASH-OLD NATIONAL BANK-MMKT												
640													
641	TEST YEAR 2014-2015	1,322.78	1,314.79	1,657.38	1,649.39	1,649.39	1,798.48	1,783.50	1,783.50	1,753.53	1,738.54	1,723.55	1,703.45
642	PRIOR YEAR 2013-2014	738.22	730.22	786.75	778.75	770.75	762.75	754.75	746.75	738.75	730.75	1,338.76	1,330.77
643	INCREASE/(DECREASE)	584.56	584.57	870.63	870.64	878.64	1,035.73	1,028.75	1,036.75	1,014.78	1,007.79	384.79	372.68
644													
645	131175												
646	CASH-FIFTH THIRD BANK-HENDERSON												
647													
648	TEST YEAR 2014-2015	2,585.53	2,500.00	2,500.00	2,500.00	2,388.81	2,465.65	2,500.00	2,500.00	1,653.29	2,246.16	2,500.00	2,520.00
649	PRIOR YEAR 2013-2014	1,784.01	2,500.00	7,003.71	2,794.00	2,794.00	2,251.51	2,302.26	2,499.50	2,517.01	2,500.00	2,303.00	2,500.00
650	INCREASE/(DECREASE)	801.52	0.00	(4,503.71)	(294.00)	(405.19)	214.14	197.72	0.50	(863.72)	(253.84)	197.00	20.00
651													
652	131180												
653	CASH GEN FUND COMMONWEALTH COMM BK												
654													
655	TEST YEAR 2014-2015	14,259.07	10,516.34	15,293.30	15,963.40	12,656.45	21,370.61	20,142.00	21,215.70	23,856.95	10,187.14	9,711.98	15,236.77
656	PRIOR YEAR 2013-2014	43,777.82	34,705.87	62,341.88	9,773.28	9,053.57	23,860.93	17,973.59	13,423.97	27,469.08	14,566.83	22,041.28	19,909.82
657	INCREASE/(DECREASE)	(29,518.75)	(24,189.53)	(47,048.58)	6,190.12	3,602.88	(2,490.32)	2,168.41	7,791.73	(3,612.13)	(4,379.69)	(12,329.30)	(4,673.05)
658													
659	131200												
660	CASH CONSTRUCTION FUND TRUSTEE-ONB												
661													
662	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
663	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
664	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
665													
666	131400												
667	CASH TRANSFERS												
668													
669	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
670	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
671	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
672													
673	131999												
674	CASH CLEARING ACCOUNT												
675													
676	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
677	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	276.30	0.00	0.00	0.00
678	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(276.30)	0.00	0.00	0.00
679													
680	135000												
681	WORKING FUNDS-PETTY CASH-ETC												
682													
683	TEST YEAR 2014-2015	8,350.00	8,350.00	8,350.00	8,350.00	8,350.00	8,350.00	8,350.00	8,350.00	8,350.00	8,350.00	8,350.00	8,350.00
684	PRIOR YEAR 2013-2014	8,350.00	8,350.00	8,350.00	8,350.00	8,350.00	8,350.00	8,350.00	8,350.00	8,350.00	8,350.00	8,350.00	8,350.00
685	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
686													
687	136000												
688	TEMPORARY CASH INVESTMENTS												
689													
690	TEST YEAR 2014-2015	2,311,583.48	3,563,217.84	3,104,854.81	3,238,557.67	2,512,374.59	992,967.95	1,764,296.91	1,380,182.37	994,494.57	1,826,976.04	1,674,970.56	6,547,046.72
691	PRIOR YEAR 2013-2014	3,417,341.81	1,016,671.33	1,019,258.26	2,109,955.25	2,946,555.08	1,965,393.25	1,807,649.21	2,107,284.52	1,195,308.11	1,799,164.29	3,005,058.06	1,634,260.60
692	INCREASE/(DECREASE)	(1,105,758.33)	2,546,546.51	2,085,596.55	1,128,592.42	(434,180.49)	(972,425.30)	(43,352.30)	(727,102.15)	(200,813.54)	27,811.75	(1,330,087.50)	4,912,786.12
693													
694	142												
695	ACC REC-CLEARING FOR CUST REFUNDS												
696													
697	TEST YEAR 2014-2015	8.95	494.12	(5,876.92)	0.00	0.00	0.00	462.47	0.00	0.00	0.00	(1,330,427.29)	(11,251.43)
698	PRIOR YEAR 2013-2014	0.00	0.00	0.00	(371,083.33)	0.00	100.00	0.00	0.00	5.00	0.00	(1,348,377.77)	254.83
699	INCREASE/(DECREASE)	8.95	494.12	(5,876.92)	371,083.33	0.00	(100.00)	462.47	0.00	(5.00)	0.00	17,950.48	(11,506.26)
700													

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701	142100												
702	CUSTOMER ACCTS REC-ELECT-HEADOTRS												
703													
704	TEST YEAR 2014-2015	3,686,472.92	4,408,640.42	5,059,235.85	4,161,359.90	4,941,060.22	4,545,642.14	4,791,702.49	6,466,731.68	5,715,740.38	4,950,932.54	4,274,810.85	3,036,481.22
705	PRIOR YEAR 2013-2014	0.00	0.00	0.00	4,851,852.33	4,766,460.11	4,353,782.55	4,860,323.41	6,228,437.25	5,592,936.80	5,228,387.39	4,397,745.33	3,381,862.84
706	INCREASE/(DECREASE)	3,686,472.92	4,408,640.42	5,059,235.85	(690,495.43)	174,600.11	191,859.59	(68,620.92)	238,294.43	122,803.58	(277,454.85)	(122,934.48)	(345,381.62)
707													
708	142101												
709	ACCTS REC-CYCLE 1 (BILLED ON 1ST)												
710													
711	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
712	PRIOR YEAR 2013-2014	(20,912.88)	4,895.95	64,162.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
713	INCREASE/(DECREASE)	20,912.88	(4,895.95)	(64,162.93)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
714													
715	142103												
716	ACCTS REC-CYCLE 3 (BILLED ON 3RD)												
717													
718	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
719	PRIOR YEAR 2013-2014	36,934.95	38,587.91	114,213.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
720	INCREASE/(DECREASE)	(36,934.95)	(38,587.91)	(114,213.49)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
721													
722	142106												
723	ACCTS REC-CYCLE 6 (BILLED ON 6TH)												
724													
725	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
726	PRIOR YEAR 2013-2014	(76,529.48)	(39,341.69)	105,964.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
727	INCREASE/(DECREASE)	76,529.48	39,341.69	(105,964.53)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
728													
729	142108												
730	ACCTS REC-CYCLE 8 (BILLED ON 8TH)												
731													
732	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
733	PRIOR YEAR 2013-2014	75,276.54	83,066.23	156,466.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
734	INCREASE/(DECREASE)	(75,276.54)	(83,066.23)	(156,466.36)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
735													
736	142110												
737	ACCTS REC-CYCLE 10 (BILLED ON 10TH)												
738													
739	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
740	PRIOR YEAR 2013-2014	35,281.21	60,288.81	116,438.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
741	INCREASE/(DECREASE)	(35,281.21)	(60,288.81)	(116,438.57)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
742													
743	142113												
744	ACCTS REC-CYCLE 13 (BILLED ON 13TH)												
745													
746	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
747	PRIOR YEAR 2013-2014	118,793.63	131,321.36	311,237.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
748	INCREASE/(DECREASE)	(118,793.63)	(131,321.36)	(311,237.39)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
749													
750	142115												
751	ACCTS REC-CYCLE 15 (BILLED ON 15TH)												
752													
753	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
754	PRIOR YEAR 2013-2014	230,060.48	268,889.25	316,222.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
755	INCREASE/(DECREASE)	(230,060.48)	(268,889.25)	(316,222.73)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
756													
757	142117												
758	ACCTS REC-CYCLE 17 (BILLED ON 17TH)												
759													
760	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
761	PRIOR YEAR 2013-2014	312,715.12	364,133.96	401,371.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
762	INCREASE/(DECREASE)	(312,715.12)	(364,133.96)	(401,371.93)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
763													
764	142120												
765	ACCTS REC-CYCLE 20 (BILLED ON 20TH)												
766													
767	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
768	PRIOR YEAR 2013-2014	390,196.87	416,936.23	475,243.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
769	INCREASE/(DECREASE)	(390,196.87)	(416,936.23)	(475,243.50)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		July	August	September	October	November	December	January	February	March	April	May	June
771	142121												
772	ACCTS REC-CYCLE 21 (BILLED ON 21ST)												
773	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
774	PRIOR YEAR 2013-2014	279,062.96	303,523.39	353,713.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
775	INCREASE/(DECREASE)	(279,062.96)	(303,523.39)	(353,713.36)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
776													
777	142124												
778	ACCTS REC-CYCLE 24 (BILLED ON 24TH)												
779	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
780	PRIOR YEAR 2013-2014	586,933.43	665,818.37	789,696.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
781	INCREASE/(DECREASE)	(586,933.43)	(665,818.37)	(789,696.13)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
782													
783	142127												
784	ACCTS REC-CYCLE 27 (BILLED 27TH)												
785	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
786	PRIOR YEAR 2013-2014	631,915.97	713,972.76	799,591.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
787	INCREASE/(DECREASE)	(631,915.97)	(713,972.76)	(799,591.80)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
788													
789	142130												
790	ACCTS REC-PAYMENT VOUCHERS-LIHEAP												
791	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
792	PRIOR YEAR 2013-2014	100.00	350.00	150.00	897.38	897.38	897.38	0.00	0.00	0.00	0.00	0.00	0.00
793	INCREASE/(DECREASE)	(100.00)	(350.00)	(150.00)	(897.38)	(897.38)	(897.38)	0.00	0.00	0.00	0.00	0.00	0.00
794													
795	142150												
796	CONSUMER A/R ELECTRIC DISCONNECT												
797	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
798	PRIOR YEAR 2013-2014	429,420.51	455,623.22	266,577.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
799	INCREASE/(DECREASE)	(429,420.51)	(455,623.22)	(266,577.64)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800													
801	142160												
802	ACC-REC ALERIS												
803	TEST YEAR 2014-2015	808,753.71	838,149.83	744,615.98	690,061.59	735,749.82	706,344.69	766,116.29	721,332.17	751,524.27	722,982.93	684,828.45	733,170.61
804	PRIOR YEAR 2013-2014	602,528.83	648,875.83	727,361.18	605,880.30	631,379.88	638,960.05	687,060.49	680,394.13	730,108.88	704,030.52	671,758.31	689,495.31
805	INCREASE/(DECREASE)	206,224.88	189,274.00	17,254.80	84,181.29	104,369.94	67,384.64	79,055.80	40,938.04	21,415.39	18,952.41	13,070.14	63,675.30
806													
807	142165												
808	ACC-REC HOPKINS CO COAL												
809	TEST YEAR 2014-2015	2,033.80	2,196.67	2,316.83	2,534.20	2,606.34	3,089.13	3,365.60	3,930.90	2,631.92	1,931.04	2,240.65	2,192.69
810	PRIOR YEAR 2013-2014	2,450.93	2,635.27	2,209.26	1,935.22	2,772.40	3,220.27	3,546.31	3,392.85	3,216.47	2,264.98	2,047.03	1,960.01
811	INCREASE/(DECREASE)	(417.13)	(438.40)	107.57	598.98	(166.06)	(131.14)	(180.71)	538.05	(584.55)	(333.94)	193.62	232.68
812													
813	142170												
814	ACC-REC DOMTAR												
815	TEST YEAR 2014-2015	798,115.18	786,893.31	1,139,455.75	769,764.65	538,450.08	733,784.90	552,764.04	577,565.62	672,223.72	578,321.78	640,828.97	660,888.39
816	PRIOR YEAR 2013-2014	1,152,821.50	1,152,821.50	1,272,790.57	1,424,737.44	541,845.24	554,457.46	842,420.49	614,855.03	573,577.27	708,149.50	661,420.55	796,100.88
817	INCREASE/(DECREASE)	(354,706.32)	(365,928.19)	(133,304.82)	(654,972.79)	(3,395.16)	179,337.44	(289,656.45)	(37,289.41)	98,646.45	(129,827.72)	(20,591.58)	(135,212.49)
818													
819	142174												
820	ACC REC-CENTURY SEBREE												
821	TEST YEAR 2014-2015	6,354,746.02	7,840,052.12	5,365,799.34	6,061,977.37	8,929,414.78	5,158,331.74	6,150,488.06	8,198,917.50	5,131,875.06	5,524,404.36	7,409,490.20	5,614,902.20
822	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	15,997,987.79	11,448,951.09	9,462,365.41	3,172,461.13	9,368,617.34	8,457,929.08
823	INCREASE/(DECREASE)	6,354,746.02	7,840,052.12	5,365,799.34	6,061,977.37	8,929,414.78	5,158,331.74	(9,847,499.73)	(3,250,033.59)	(4,330,480.35)	2,351,943.23	(1,959,327.14)	(2,843,026.88)
824													
825	142175												
826	ACCOUNTS REC-ALCAN												
827	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
828	PRIOR YEAR 2013-2014	12,962,851.54	12,962,851.54	14,907,751.58	14,058,903.94	15,403,235.69	15,563,966.07	0.00	0.00	0.00	0.00	0.00	0.00
829	INCREASE/(DECREASE)	(12,962,851.54)	(12,962,851.54)	(14,907,751.58)	(14,058,903.94)	(15,403,235.69)	(15,563,966.07)	0.00	0.00	0.00	0.00	0.00	0.00
830													
831													
832													
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KENERGY CORP.
 2015-00312 RATE APPLICATION
 PSC INFORMATION REQUEST NO. 1 ITEM 8a
 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b) July	(c) August	(d) September	(e) October	(f) November	(g) December	(h) January	(i) February	(j) March	(k) April	(l) May	(m) June
841	142176												
842	ACCTS REC-ARMSTRONG-EQUALITY MINE												
843													
844	TEST YEAR 2014-2015	85,413.90	85,523.25	84,052.56	89,624.81	173,747.26	75,955.90	79,598.35	79,965.05	84,209.21	84,888.98	88,298.16	89,611.19
845	PRIOR YEAR 2013-2014	74,859.83	79,751.87	89,643.26	79,955.94	81,930.85	84,236.83	82,715.46	74,905.85	84,556.24	80,560.31	78,759.16	80,526.87
846	INCREASE/(DECREASE)	10,554.07	5,771.38	(5,590.70)	9,668.87	91,816.41	(7,280.93)	(3,117.11)	5,059.20	(347.03)	4,308.67	9,539.00	9,084.32
847													
848	142178												
849	ACCT REC-ARMSTRONG DOCK												
850													
851	TEST YEAR 2014-2015	263,487.10	280,161.06	273,540.90	296,118.16	593,188.20	281,314.02	305,528.51	283,685.09	291,307.19	280,716.44	281,659.21	263,630.10
852	PRIOR YEAR 2013-2014	209,113.28	235,952.60	268,299.76	248,110.72	269,061.39	279,131.05	273,310.75	262,033.55	269,067.11	246,888.56	257,986.90	239,911.11
853	INCREASE/(DECREASE)	54,373.82	44,208.46	5,241.14	48,007.44	324,126.81	2,182.97	32,217.76	21,651.54	22,240.08	33,827.88	23,682.31	23,718.99
854													
855	142179												
856	ACCT REC-ARMSTRONG LEWIS CREEK												
857													
858	TEST YEAR 2014-2015	54,255.29	52,307.73	50,547.58	46,995.52	94,322.20	46,297.15	53,853.85	51,796.74	51,316.80	40,352.75	20,120.34	31,064.24
859	PRIOR YEAR 2013-2014	64,107.15	72,575.17	81,571.89	73,853.91	76,017.69	83,037.23	79,700.13	79,677.22	79,478.74	75,410.35	71,976.89	69,927.54
860	INCREASE/(DECREASE)	(9,851.86)	(20,267.44)	(31,024.31)	(26,858.39)	18,304.51	(36,740.08)	(25,846.28)	(27,880.48)	(28,161.94)	(35,057.60)	(51,856.55)	(38,863.30)
861													
862	142180												
863	ACC-REC CENTURY HAWESVILLE												
864													
865	TEST YEAR 2014-2015	7,520,930.62	11,219,349.11	6,827,911.75	7,769,572.76	11,496,737.06	6,991,668.83	8,049,469.92	11,665,962.78	6,548,463.21	7,127,386.23	7,599,710.78	6,731,204.45
866	PRIOR YEAR 2013-2014	17,335,593.06	17,335,593.06	11,939,104.10	15,099,116.78	13,321,942.21	7,419,031.74	18,101,587.94	14,870,585.72	7,277,750.42	(1,574,993.08)	8,302,654.97	8,553,255.48
867	INCREASE/(DECREASE)	(9,814,662.44)	(6,116,243.95)	(5,111,192.35)	(7,329,544.02)	(1,825,205.15)	(427,362.91)	(10,052,118.02)	(3,204,622.94)	(729,287.21)	8,702,379.31	(702,944.19)	(1,822,051.03)
868													
869	142181												
870	ACCT REC-ACCURIDE												
871													
872	TEST YEAR 2014-2015	147,156.14	151,891.84	145,585.59	149,358.16	127,564.48	127,981.90	137,352.54	130,169.79	140,006.10	145,110.86	148,739.95	149,977.70
873	PRIOR YEAR 2013-2014	119,637.07	132,328.87	145,117.28	120,654.93	124,564.63	123,619.80	128,203.67	122,684.70	130,414.86	131,719.99	141,600.85	148,353.82
874	INCREASE/(DECREASE)	27,519.07	19,562.97	468.31	28,703.23	2,999.85	4,362.10	9,148.87	7,485.09	9,591.24	13,390.87	7,139.09	1,623.88
875													
876	142182												
877	ACCTS REC-ELK CREEK MINE-HOPKINS CO												
878													
879	TEST YEAR 2014-2015	27,973.32	27,910.15	28,248.19	28,847.55	28,187.35	28,197.46	56,272.86	53,978.94	27,855.29	27,354.91	28,041.79	27,237.52
880	PRIOR YEAR 2013-2014	18,249.42	19,729.62	22,092.63	19,660.25	21,373.18	22,045.69	24,396.61	22,790.16	24,440.87	25,002.73	26,750.84	25,548.31
881	INCREASE/(DECREASE)	9,723.90	8,180.53	6,155.56	9,187.30	6,814.17	6,151.77	31,876.25	31,188.78	3,414.42	2,352.18	1,290.95	1,689.21
882													
883	142183												
884	ACC REC-SEBREE MINING-KMMC												
885													
886	TEST YEAR 2014-2015	2,255.72	2,199.51	4,323.04	2,142.54	4,234.86	4,600.52	4,905.37	4,794.69	4,921.76	3,073.66	2,224.95	2,214.74
887	PRIOR YEAR 2013-2014	2,264.09	2,157.94	2,353.21	2,727.66	3,463.08	4,665.24	4,835.94	3,995.95	4,099.14	3,262.93	2,527.33	2,152.43
888	INCREASE/(DECREASE)	(8.37)	42.17	1,969.83	(585.12)	771.78	(64.72)	69.43	796.74	822.62	(189.27)	(302.38)	62.31
889													
890	142185												
891	ACC REC-SEBREE MINING-STEAMPORT												
892													
893	TEST YEAR 2014-2015	76,973.38	75,835.16	160,808.80	90,138.06	88,757.47	89,615.47	98,571.87	96,554.91	91,697.32	79,649.81	86,284.31	74,674.18
894	PRIOR YEAR 2013-2014	112,653.47	101,014.56	161,342.18	159,917.13	167,872.85	152,803.92	184,487.55	174,248.87	174,715.71	165,083.93	161,962.65	136,599.52
895	INCREASE/(DECREASE)	(35,680.09)	(25,079.40)	(533.38)	(69,779.07)	(79,115.38)	(63,188.45)	(85,915.68)	(77,693.96)	(83,018.39)	(85,434.12)	(75,678.34)	(61,925.34)
896													
897	142186												
898	ACCT REC-DOTIKI												
899													
900	TEST YEAR 2014-2015	1,561.72	1,730.25	1,495.94	1,366.85	1,456.21	1,395.42	1,443.93	1,287.79	1,248.05	1,191.10	1,236.62	1,264.19
901	PRIOR YEAR 2013-2014	4,264.87	5,451.99	5,240.39	4,892.10	3,713.50	1,761.41	2,028.56	1,707.83	1,630.32	1,630.17	1,950.54	1,534.16
902	INCREASE/(DECREASE)	(2,703.15)	(3,721.74)	(3,744.45)	(3,525.25)	(2,257.29)	(365.99)	(584.63)	(420.04)	(578.27)	(439.07)	(713.92)	(269.97)
903													
904	142187												
905	ACCT REC-TYSON												
906													
907	TEST YEAR 2014-2015	344,753.24	360,323.57	339,105.90	347,324.30	314,519.74	323,258.50	329,600.64	305,973.91	308,520.84	340,445.56	355,158.11	359,668.14
908	PRIOR YEAR 2013-2014	287,236.34	318,872.65	337,918.35	290,681.76	284,361.68	284,931.39	284,990.97	279,287.92	296,161.31	305,617.61	321,773.14	321,446.50
909	INCREASE/(DECREASE)	57,516.90	41,450.92	1,187.55	56,642.54	30,158.06	38,327.11	44,609.67	26,685.99	12,359.53	34,827.95	33,384.97	38,221.64

KENERGY CORP.
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 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		July	August	September	October	November	December	January	February	March	April	May	June
911	142188												
912	ACCT REC-AMG												
913													
914	TEST YEAR 2014-2015	41,171.95	43,818.88	42,342.41	45,494.02	46,951.08	45,204.29	95,788.08	32,307.88	43,936.66	43,463.12	42,065.90	38,461.27
915	PRIOR YEAR 2013-2014	40,161.55	41,803.59	45,143.79	44,847.42	48,659.15	51,165.39	53,935.12	44,713.65	45,139.77	42,789.24	41,436.64	42,026.81
916	INCREASE/(DECREASE)	1,010.40	2,015.29	(2,801.38)	646.60	(1,708.07)	(5,961.10)	41,852.96	(12,405.77)	(1,203.11)	673.88	629.26	(3,565.54)
917													
918	142189												
919	ACCTS REC-PENNYRILE ENERGY												
920													
921	TEST YEAR 2014-2015	57,601.15	62,267.54	63,432.32	142,315.98	81,320.20	81,310.45	100,811.94	101,643.68	105,344.63	98,530.02	101,441.68	108,056.79
922	PRIOR YEAR 2013-2014	4,578.69	41,057.05	46,119.81	35,760.15	42,296.13	45,458.27	45,585.20	40,586.62	40,983.66	76,582.54	81,488.05	85,502.00
923	INCREASE/(DECREASE)	53,022.46	21,210.49	17,312.51	106,555.83	39,024.07	35,852.18	55,226.74	61,057.06	64,360.97	21,947.48	19,953.63	22,554.79
924													
925	142190												
926	ACC-REC ALCOA AUTO CASTINGS												
927													
928	TEST YEAR 2014-2015	2,979.50	2,860.03	2,842.76	2,828.96	2,990.64	2,911.52	3,214.25	3,125.22	2,809.13	3,168.56	2,754.47	2,614.33
929	PRIOR YEAR 2013-2014	5,115.57	5,878.23	6,008.71	5,381.43	6,573.25	5,856.86	3,861.68	3,565.69	4,007.44	3,411.01	3,088.03	2,841.44
930	INCREASE/(DECREASE)	(2,136.07)	(2,818.20)	(3,165.95)	(2,552.47)	(3,582.61)	(2,945.34)	(647.43)	(440.47)	(1,198.31)	(242.45)	(333.56)	(227.11)
931													
932	142193												
933	ACCT REC-SOUTHWIRE												
934													
935	TEST YEAR 2014-2015	218,405.21	226,023.05	215,177.68	219,658.96	213,158.11	205,431.56	217,918.91	208,010.26	220,781.52	215,744.78	230,893.47	231,941.38
936	PRIOR YEAR 2013-2014	190,743.82	15,767.80	227,235.48	193,334.75	202,869.96	193,928.31	205,143.71	179,523.74	199,457.74	183,815.17	201,293.46	199,907.04
937	INCREASE/(DECREASE)	27,661.39	210,255.25	(12,057.80)	26,324.21	10,488.15	11,503.25	12,775.20	28,486.52	21,323.78	31,929.61	29,600.01	32,034.34
938													
939	142194												
940	ACC-REC ROLL COATER												
941													
942	TEST YEAR 2014-2015	86,455.62	84,097.65	86,555.22	86,685.53	167,600.93	77,000.39	82,047.30	83,622.41	85,504.12	88,180.14	79,510.57	165,650.17
943	PRIOR YEAR 2013-2014	71,330.55	78,219.74	85,173.58	72,519.01	77,171.90	73,797.28	84,681.39	81,500.52	83,638.55	78,849.06	85,179.12	81,395.84
944	INCREASE/(DECREASE)	15,125.07	5,877.91	1,381.64	14,166.52	90,429.03	3,203.11	(2,634.09)	2,121.89	1,865.77	9,331.08	(5,668.55)	84,254.33
945													
946	142195												
947	ACC-REC KIMBERLY CLARK												
948													
949	TEST YEAR 2014-2015	1,176,169.53	1,203,053.31	1,180,449.05	1,186,176.43	1,179,298.23	1,187,995.24	1,180,807.80	1,071,249.42	1,188,823.42	1,156,133.86	1,067,883.01	1,146,643.92
950	PRIOR YEAR 2013-2014	923,094.58	1,019,749.89	1,151,362.26	1,030,986.59	1,092,223.39	1,129,857.31	1,110,615.00	1,047,932.07	1,086,236.70	1,042,465.10	1,112,778.99	1,118,728.14
951	INCREASE/(DECREASE)	253,074.95	183,303.42	29,086.79	155,191.84	87,074.84	58,137.93	70,192.80	23,317.35	102,586.72	113,668.76	(44,895.98)	27,915.78
952													
953	142197												
954	ACCT REC-MIDWAY MINE AND PREP PLANT												
955													
956	TEST YEAR 2014-2015	117,742.08	122,483.66	114,338.27	141,857.20	270,157.57	122,730.26	122,364.64	120,495.49	123,261.11	121,644.94	106,787.88	116,919.10
957	PRIOR YEAR 2013-2014	111,132.66	118,581.70	130,485.27	115,726.42	256,422.54	146,199.66	130,017.34	137,253.22	139,873.00	131,223.01	120,118.44	119,872.80
958	INCREASE/(DECREASE)	6,609.42	3,901.96	(16,147.00)	26,130.78	13,735.03	(23,469.40)	(7,652.70)	(16,757.73)	(16,611.89)	(9,578.07)	(13,330.56)	(2,953.70)
959													
960	142198												
961	ACCT REC-VALLEY GRAIN												
962													
963	TEST YEAR 2014-2015	65,708.39	66,541.95	70,605.65	77,286.49	75,667.27	70,720.48	71,950.57	65,509.67	67,679.68	56,979.31	63,816.03	64,808.60
964	PRIOR YEAR 2013-2014	50,837.18	57,134.27	63,421.79	64,031.61	66,378.52	65,535.87	62,496.52	62,777.26	66,396.28	61,463.35	61,074.74	61,361.94
965	INCREASE/(DECREASE)	14,871.21	9,407.68	7,183.86	13,254.88	9,288.75	5,184.61	9,454.05	2,732.41	1,283.40	(4,504.04)	2,741.29	3,446.66
966													
967	142200												
968	CUSTOMER ACCOUNTS RECEIVABLE												
969													
970	TEST YEAR 2014-2015	1,912,895.58	1,895,568.58	1,917,685.19	1,864,784.20	1,868,933.38	2,486,032.53	2,480,726.27	2,502,397.74	2,459,654.13	1,849,766.10	1,831,408.17	1,869,874.46
971	PRIOR YEAR 2013-2014	2,055,019.44	1,951,451.35	1,905,050.03	1,909,759.62	1,910,201.10	2,504,190.25	2,479,341.98	2,577,309.22	1,904,043.63	1,899,770.87	1,910,131.25	1,903,519.27
972	INCREASE/(DECREASE)	(142,123.86)	(55,882.77)	12,635.16	(44,975.42)	(41,267.72)	(18,157.72)	1,384.29	(74,911.48)	555,610.50	(50,004.77)	(78,723.08)	(33,644.81)
973													
974	142210												
975	CONSUMER A/R RETURNED CHECKS												
976													
977	TEST YEAR 2014-2015	207.00	207.00	207.00	207.00	207.00	207.00	207.00	207.00	207.00	207.00	207.00	207.00
978	PRIOR YEAR 2013-2014	207.00	207.00	207.00	207.00	207.00	207.00	207.00	207.00	207.00	207.00	207.00	207.00
979	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
980													

KENERGY CORP.
 2015-00312 RATE APPLICATION
 PSC INFORMATION REQUEST NO. 1 ITEM 8a
 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b) July	(c) August	(d) September	(e) October	(f) November	(g) December	(h) January	(i) February	(j) March	(k) April	(l) May	(m) June
981	142270												
982	ACCTS REC-POINT-TO-POINT FIBER SERV												
983													
984	TEST YEAR 2014-2015	334.75	334.75	334.75	334.75	334.75	334.75	334.75	334.75	334.75	(65.25)	(65.25)	(65.25)
985	PRIOR YEAR 2013-2014	(65.25)	(65.25)	(65.25)	(65.25)	(65.25)	334.75	334.75	334.75	334.75	334.75	334.75	334.75
986	INCREASE/(DECREASE)	400.00	400.00	400.00	400.00	400.00	0.00	0.00	0.00	0.00	(400.00)	(400.00)	(400.00)
987													
988	143000												
989	ACCOUNTS RECEIVABLE - EMPLOYEES												
991	TEST YEAR 2014-2015	(1,126.97)	(1,590.39)	(1,435.14)	(1,583.94)	(1,687.00)	1,593.95	449.33	342.90	266.38	668.49	1,328.12	121.55
992	PRIOR YEAR 2013-2014	248.26	384.95	1,639.46	674.15	549.60	1,920.02	1,043.74	849.36	(1,445.69)	(1,445.69)	(1,695.85)	(875.21)
993	INCREASE/(DECREASE)	(1,375.23)	(1,975.34)	(3,074.60)	(2,258.09)	(2,236.60)	(326.07)	(594.41)	(506.46)	1,712.07	2,114.18	3,023.97	996.76
994													
995	143098												
996	MISC REC CLEARING FOR 143.000												
997													
998	TEST YEAR 2014-2015	23.79	155.25	238.01	947.60	1,908.40	0.00	0.00	0.00	612.38	221.83	0.00	0.00
999	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(10.00)	(10.00)	162.05	781.04	66.95
1000	INCREASE/(DECREASE)	23.79	155.25	238.01	947.60	1,908.40	0.00	0.00	10.00	622.38	59.78	(781.04)	(66.95)
1001													
1002	143099												
1003	MISC REC CLEARING FOR 143.100												
1004													
1005	TEST YEAR 2014-2015	19,385.62	9,515.60	10,447.65	6,807.12	6,807.12	0.00	1.00	688.20	10.00	1,586.00	1,164.00	90.80
1006	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	2,106.07	2,859.97	4,966.04	6,027.75	14,254.86	14,466.40
1007	INCREASE/(DECREASE)	19,385.62	9,515.60	10,447.65	6,807.12	6,807.12	0.00	(2,105.07)	(2,171.77)	(4,956.04)	(4,441.75)	(13,090.86)	(14,375.60)
1008													
1009	143100												
1010	ACCOUNTS RECEIVABLE - OTHER												
1011													
1012	TEST YEAR 2014-2015	(3,325.30)	4,132.94	3,243.07	(5,045.48)	(5,405.09)	21,285.53	20,089.89	12,381.11	(3,975.26)	2,873.71	8,317.63	10,994.72
1013	PRIOR YEAR 2013-2014	(55,900.35)	1,834.22	1,451.53	8,980.74	(5,863.49)	10,654.88	9,324.20	12,715.16	5,939.51	6,601.53	10,648.45	4,773.20
1014	INCREASE/(DECREASE)	52,575.05	2,296.72	1,791.54	(14,026.22)	458.40	10,630.65	10,765.69	(334.05)	(9,914.79)	(3,727.82)	(2,330.82)	6,221.52
1015													
1016	143200												
1017	ACCOUNTS RECEIVABLE - COBANK												
1018													
1019	TEST YEAR 2014-2015	111,271.00	127,152.00	143,033.00	158,914.00	174,795.00	178,414.96	190,509.29	202,603.62	36,282.99	48,377.32	60,471.85	72,565.98
1020	PRIOR YEAR 2013-2014	108,290.00	123,760.00	139,230.00	154,700.00	170,170.00	191,195.00	207,128.00	223,061.00	47,747.00	63,628.00	79,509.00	95,390.00
1021	INCREASE/(DECREASE)	2,981.00	3,392.00	3,803.00	4,214.00	4,625.00	(12,780.04)	(16,618.71)	(20,457.38)	(11,464.01)	(15,250.68)	(19,037.35)	(22,824.02)
1022													
1023	143300												
1024	ACCOUNTS RECEIVABLE - OMU												
1025													
1026	TEST YEAR 2014-2015	(709.47)	(709.47)	(709.47)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1027	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(709.47)	(709.47)	(709.47)	(709.47)
1028	INCREASE/(DECREASE)	(709.47)	(709.47)	(709.47)	0.00	0.00	0.00	0.00	0.00	709.47	709.47	709.47	709.47
1029													
1030	143400												
1031	OTHER A/R-EMPLOYEE CONTRIBUTIONS												
1032													
1033	TEST YEAR 2014-2015	(1,275.44)	(1,327.44)	(1,476.44)	(1,424.44)	(1,574.44)	(1,801.44)	(1,801.44)	(1,701.44)	(1,701.44)	(1,401.44)	(1,401.44)	(1,401.44)
1034	PRIOR YEAR 2013-2014	(657.44)	(657.44)	(657.44)	(657.44)	(657.44)	(657.44)	(682.44)	(633.44)	(987.44)	(941.44)	(1,095.44)	(1,247.44)
1035	INCREASE/(DECREASE)	(418.00)	(670.00)	(819.00)	(767.00)	(917.00)	(1,244.00)	(1,119.00)	(868.00)	(714.00)	(480.00)	(306.00)	(154.00)
1036													
1037	143500												
1038	ACCTS REC-LABOR-TOWER ATTACHMENTS												
1039													
1040	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1041	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1042	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1043													
1044	143600												
1045	ACCTS REC-CUSTOMER BILLINGS												
1046													
1047	TEST YEAR 2014-2015	4,730.34	4,730.34	4,730.34	(0.47)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1048	PRIOR YEAR 2013-2014	0.00	487.10	487.10	487.10	0.00	0.00	0.00	164,409.45	160,426.14	4,730.34	4,730.34	4,730.34
1049	INCREASE/(DECREASE)	4,730.34	4,243.24	4,243.24	(487.57)	0.00	0.00	0.00	(164,409.45)	(160,426.14)	(4,730.34)	(4,730.34)	(4,730.34)
1050													

KENERGY CORP.
 2015-00312 RATE APPLICATION
 PSC INFORMATION REQUEST NO. 1 ITEM 6a
 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		July	August	September	October	November	December	January	February	March	April	May	June
1051	144100												
1052	ACC PROV-UNCOLL ACCTS-BANKRUPTCY												
1053													
1054	TEST YEAR 2014-2015	(3,958,544.12)	(3,968,034.12)	(3,977,524.12)	(3,987,014.12)	(3,996,504.12)	(4,005,994.12)	(4,015,594.12)	(4,025,194.12)	(4,058,774.12)	(4,092,354.12)	(4,175,934.12)	(4,259,514.12)
1055	PRIOR YEAR 2013-2014	(2,496,520.88)	(2,505,093.30)	(2,505,884.46)	(3,874,914.12)	(3,883,514.12)	(3,892,114.12)	(3,901,604.12)	(3,911,094.12)	(3,920,584.12)	(3,930,074.12)	(3,939,564.12)	(3,949,054.12)
1056	INCREASE/(DECREASE)	(1,462,023.24)	(1,462,940.82)	(1,471,639.66)	(112,100.00)	(112,990.00)	(113,880.00)	(113,990.00)	(114,100.00)	(138,190.00)	(162,280.00)	(236,370.00)	(310,460.00)
1057													
1058	144101												
1059	UNCLAIMED CONSUMER DEPOSITS												
1060													
1061	TEST YEAR 2014-2015	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)
1062	PRIOR YEAR 2013-2014	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)
1063	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1064													
1065	144102												
1066	UNCLAIMED CONSUMER ADVANCE PAYMENTS												
1067													
1068	TEST YEAR 2014-2015	(69,764.25)	(60,462.17)	(60,462.17)	(60,462.17)	(60,462.17)	(60,995.90)	(61,269.77)	(61,834.58)	(62,109.16)	(62,109.16)	(62,109.16)	(62,407.10)
1069	PRIOR YEAR 2013-2014	(57,559.02)	(57,559.02)	(57,803.67)	(57,803.67)	(57,921.93)	(57,966.12)	(58,215.93)	(58,215.93)	(58,817.48)	(59,065.75)	(59,242.95)	(59,418.17)
1070	INCREASE/(DECREASE)	(2,208.23)	(2,906.15)	(2,658.50)	(2,658.50)	(2,540.24)	(3,029.78)	(3,053.84)	(3,618.65)	(3,291.68)	(3,043.41)	(2,866.21)	(2,988.93)
1071													
1072	144110												
1073	ACC PROVISION UNCOLL CONS ACCTS												
1074													
1075	TEST YEAR 2014-2015	3,566,880.24	3,561,694.64	3,558,344.22	3,779,471.02	3,775,576.41	3,769,048.33	3,764,076.88	3,754,364.09	3,748,119.09	3,740,675.99	3,661,729.17	3,659,267.41
1076	PRIOR YEAR 2013-2014	2,141,195.77	2,136,818.32	2,335,856.95	3,691,562.19	3,658,404.98	3,685,000.95	3,681,545.92	3,677,991.66	3,673,359.59	3,670,042.22	3,575,646.65	3,570,717.50
1077	INCREASE/(DECREASE)	1,425,684.47	1,424,876.32	1,221,487.27	87,908.83	87,171.43	84,047.38	82,530.96	78,372.43	74,759.50	70,633.77	86,082.52	88,549.91
1078													
1079	144111												
1080	ACC. PROV. FOR UNCOLL-COLLECT FEES												
1081													
1082	TEST YEAR 2014-2015	50,048.64	50,048.64	50,048.64	50,048.64	50,048.64	50,048.64	50,048.64	50,048.64	50,048.64	50,048.64	50,048.64	50,048.64
1083	PRIOR YEAR 2013-2014	50,048.64	50,048.64	50,048.64	50,048.64	50,048.64	50,048.64	50,048.64	50,048.64	50,048.64	50,048.64	50,048.64	50,048.64
1084	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1085													
1086	146000												
1087	A/R BIG RIVERS ELECTRIC CORP												
1088													
1089	TEST YEAR 2014-2015	106,906.70	124,169.89	128,240.13	115,031.45	73,010.32	57,538.50	61,468.55	91,386.19	58,530.37	500.00	54,313.14	0.00
1090	PRIOR YEAR 2013-2014	24,074.85	98,405.68	7,728.93	28,890.58	52,653.96	301,818.14	0.00	98,845.25	107,704.76	157,940.50	75,046.38	54,979.06
1091	INCREASE/(DECREASE)	82,831.85	25,764.21	120,511.20	86,140.87	20,356.36	(244,279.64)	61,468.55	(7,459.07)	(49,174.39)	(157,440.50)	(20,733.24)	(54,979.06)
1092													
1093	146098												
1094	BREC REC CLEARING FOR 146.000												
1095													
1096	TEST YEAR 2014-2015	1,113.03	75,924.67	4,829.67	13,310.95	594.14	7,550.85	42,919.94	12,500.00	0.00	528.23	0.00	284.16
1097	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	(77.05)	(224.64)	84,806.11	100,927.43	49,453.12	70,965.97	54,600.88	1,113.03
1098	INCREASE/(DECREASE)	1,113.03	75,924.67	4,829.67	13,310.95	671.19	7,775.49	(41,886.17)	(88,427.43)	(49,453.12)	(70,437.74)	(54,600.88)	(848.87)
1099													
1100	146099												
1101	BREC REC CLEARING FOR 146.100												
1102													
1103	TEST YEAR 2014-2015	22,425.00	1,199.33	0.00	17,141.19	2,987.60	22,526.03	48,539.12	4,576.00	20,785.00	4,477.85	7,137.80	49,865.20
1104	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	(47,941.12)	0.00	0.00	2,300.05	8,318.69	1,248.49	10,911.50	20,024.45
1105	INCREASE/(DECREASE)	22,425.00	1,199.33	0.00	17,141.19	50,928.72	22,526.03	4,576.00	18,484.95	(3,840.64)	5,889.31	38,953.70	29,840.75
1106													
1107	146100												
1108	A/R-BREC INCENTIVE PROGRAM												
1109													
1110	TEST YEAR 2014-2015	67,755.52	23,048.60	17,745.20	41,716.10	41,561.39	58,853.25	47,351.03	123,339.17	45,470.32	30,757.65	25,330.18	121,973.66
1111	PRIOR YEAR 2013-2014	73,222.74	55,413.20	28,264.90	62,794.33	103,937.24	127,976.92	0.00	35,427.65	20,945.05	43,795.68	38,323.96	42,185.94
1112	INCREASE/(DECREASE)	(5,467.22)	(32,366.60)	(10,519.70)	(21,078.23)	(62,375.85)	(71,023.67)	47,351.03	87,911.52	24,525.27	(13,038.03)	(12,993.78)	79,787.72
1113													
1114	151000												
1115	FUEL INVENTORY												
1116													
1117	TEST YEAR 2014-2015	25,490.77	23,867.86	22,461.68	22,062.83	23,449.92	24,256.33	16,800.35	13,745.94	15,148.33	18,254.80	17,431.67	19,582.85
1118	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,764.96	21,376.19	26,829.27	24,677.04
1119	INCREASE/(DECREASE)	25,490.77	23,867.86	22,461.68	22,062.83	23,449.92	24,256.33	16,800.35	13,745.94	(5,616.63)	(3,121.39)	(9,397.60)	(5,094.19)
1120													

KENERGY CORP.
 2015-00312 RATE APPLICATION
 PSC INFORMATION REQUEST NO. 1 ITEM 8a
 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b) July	(c) August	(d) September	(e) October	(f) November	(g) December	(h) January	(i) February	(j) March	(k) April	(l) May	(m) June
1121	154000												
1122	MATERIAL-SUPPLIES-ELECTRIC												
1123													
1124	TEST YEAR 2014-2015	1,343,692.42	1,407,737.28	1,321,646.48	1,394,977.52	1,342,865.53	1,428,965.77	1,470,326.55	1,448,014.15	1,469,678.28	1,497,740.68	1,432,569.13	1,406,478.83
1125	PRIOR YEAR 2013-2014	1,949,918.93	1,877,727.81	1,846,136.11	1,854,876.17	1,570,002.27	1,551,232.84	1,495,522.63	1,496,060.53	1,375,257.55	1,387,041.35	1,354,861.47	1,361,082.36
1126	INCREASE/(DECREASE)	(606,226.51)	(469,990.53)	(524,489.63)	(459,898.65)	(227,136.74)	(122,267.07)	(25,196.08)	(50,046.35)	94,420.73	110,699.33	77,707.66	45,396.47
1127													
1128	154002												
1129	MATERIAL-SPARE STORM INVENTORY												
1130													
1131	TEST YEAR 2014-2015	144,086.79	144,086.79	143,498.79	143,498.79	143,498.79	143,498.79	143,498.79	143,498.79	143,498.79	143,498.79	143,498.79	126,315.78
1132	PRIOR YEAR 2013-2014	166,206.26	166,206.26	154,920.52	154,920.52	154,920.52	153,779.52	153,779.52	152,651.52	151,412.52	144,086.79	144,086.79	144,086.79
1133	INCREASE/(DECREASE)	(22,119.47)	(22,119.47)	(11,421.73)	(11,421.73)	(11,421.73)	(10,280.73)	(10,280.73)	(9,152.73)	(7,913.73)	(588.00)	(17,771.01)	(17,771.01)
1134													
1135	154010												
1136	INVENTORY-COPPER WIRE												
1137													
1138	TEST YEAR 2014-2015	42,536.20	40,915.24	44,187.19	44,888.90	37,155.52	41,201.20	43,560.72	43,816.52	47,583.25	47,670.73	44,173.70	53,905.82
1139	PRIOR YEAR 2013-2014	40,381.45	38,707.53	40,793.00	41,860.17	41,953.96	47,296.90	47,467.98	48,315.55	35,649.68	42,387.31	39,393.42	42,492.97
1140	INCREASE/(DECREASE)	2,154.75	2,207.71	3,394.19	3,028.73	(4,798.44)	(6,095.70)	(3,907.26)	(4,499.03)	10,933.57	5,283.42	4,780.28	11,412.85
1141													
1142	154100												
1143	SPARE SUBSTATION EQUIPMENT												
1144													
1145	TEST YEAR 2014-2015	342,786.43	339,252.99	259,769.33	272,979.13	240,539.23	240,539.23	232,006.04	234,210.29	384,842.65	392,898.82	358,561.95	314,082.24
1146	PRIOR YEAR 2013-2014	281,769.66	366,866.46	379,796.85	376,558.71	219,499.51	179,689.79	211,839.59	291,204.12	376,300.92	636,997.58	448,440.50	448,440.50
1147	INCREASE/(DECREASE)	61,016.77	(27,613.47)	(120,027.52)	(103,579.58)	21,039.72	60,849.44	22,370.70	93,538.53	16,597.90	(278,435.62)	(134,358.26)	(134,358.26)
1148													
1149	154999												
1150	MATERIAL-UNINVOICED												
1151													
1152	TEST YEAR 2014-2015	(17,070.99)	(21,819.77)	(27,734.07)	(19,112.67)	(25,189.54)	(1,227.00)	(7,278.95)	0.00	(9,972.51)	1,846.70	0.00	(6,352.50)
1153	PRIOR YEAR 2013-2014	0.00	0.00	0.00	(9,350.03)	(9,926.95)	2,653.75	(12,224.82)	(8,678.51)	(1,544.85)	(369.60)	(12,655.61)	(10,314.20)
1154	INCREASE/(DECREASE)	(17,070.99)	(21,819.77)	(27,734.07)	(9,762.64)	(15,262.59)	(3,880.75)	4,945.87	8,678.51	(8,427.66)	2,216.30	12,655.61	1,961.70
1155													
1156	155000												
1157	MATERIALS FOR GT SYSTEMS												
1158													
1159	TEST YEAR 2014-2015	27,423.32	25,339.07	23,416.19	25,654.29	21,802.67	2,555.82	2,555.82	2,555.82	2,555.82	2,555.82	2,555.82	2,555.82
1160	PRIOR YEAR 2013-2014	21,862.44	25,283.37	30,817.67	20,078.85	24,411.08	21,934.51	15,057.48	17,108.16	24,128.92	32,272.14	25,756.58	24,846.35
1161	INCREASE/(DECREASE)	5,560.88	55.70	(7,401.48)	5,575.44	(2,608.41)	(19,378.69)	(12,501.66)	(14,552.34)	(21,573.10)	(29,716.32)	(23,200.76)	(22,290.53)
1162													
1163	155200												
1164	INVENTORY-SURGE PROTECTORS												
1165													
1166	TEST YEAR 2014-2015	1,733.82	1,733.82	1,733.82	1,733.82	1,733.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1167	PRIOR YEAR 2013-2014	1,733.82	1,733.82	1,733.82	1,733.82	1,733.82	1,733.82	1,733.82	1,733.82	1,733.82	1,733.82	1,733.82	1,733.82
1168	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	(1,733.82)	(1,733.82)	(1,733.82)	(1,733.82)	(1,733.82)	(1,733.82)	(1,733.82)
1169													
1170	155300												
1171	FUEL												
1172													
1173	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1174	PRIOR YEAR 2013-2014	0.00	0.00	20,726.62	22,393.28	18,434.24	18,324.44	11,909.48	23,218.93	0.00	0.00	0.00	0.00
1175	INCREASE/(DECREASE)	0.00	0.00	(20,726.62)	(22,393.28)	(18,434.24)	(18,324.44)	(11,909.48)	(23,218.93)	0.00	0.00	0.00	0.00
1176													
1177	156000												
1178	OTHER MATERIALS AND SUPPLIES												
1179													
1180	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1181	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1182	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1183													
1184	163000												
1185	STORES EXPENSE - UNDISTRIBUTED												
1186													
1187	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	53.89	0.00	652.40	3,077.04	0.00	0.00	0.00	0.00
1188	PRIOR YEAR 2013-2014	5,340.05	12,504.00	10,793.49	3,540.82	0.00	0.00	3,440.65	195.60	0.00	0.00	605.26	605.26
1189	INCREASE/(DECREASE)	(5,340.05)	(12,504.00)	(10,793.49)	(3,540.82)	53.89	0.00	(2,788.25)	2,881.44	0.00	0.00	(605.26)	(605.26)
1190													

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1191	163100												
1192	STORES CLEARING - SPREAD ITEMS												
1193													
1194	TEST YEAR 2014-2015	24,752.28	34,956.42	33,175.31	41,194.90	31,185.55	31,722.37	32,351.92	31,204.01	32,539.66	30,949.64	27,347.96	35,822.82
1195	PRIOR YEAR 2013-2014	37,043.86	39,713.56	47,845.06	41,492.85	34,936.22	31,166.18	25,666.39	27,850.96	24,785.46	27,871.83	25,669.67	27,935.24
1196	INCREASE/(DECREASE)	(12,291.58)	(4,757.14)	(14,669.75)	(297.95)	(3,750.67)	556.19	6,685.53	3,353.05	7,754.40	3,077.81	1,678.29	7,887.58
1197													
1198	163200												
1199	STORES EXPENSE-MAJOR STORM												
1200													
1201	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1202	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,354.54	0.00	0.00	0.00	0.00
1203	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,354.54)	0.00	0.00	0.00	0.00
1204													
1205	165100												
1206	PREPAYMENTS - INSURANCE												
1207													
1208	TEST YEAR 2014-2015	356,007.34	314,070.15	270,826.67	228,885.61	187,127.64	134,202.33	95,787.38	53,636.58	520,349.57	478,087.97	435,693.07	397,731.49
1209	PRIOR YEAR 2013-2014	340,263.86	299,056.36	257,237.55	220,709.82	179,588.38	124,802.18	84,831.86	44,680.97	463,279.31	459,802.05	442,438.59	409,622.62
1210	INCREASE/(DECREASE)	15,743.48	15,013.79	13,589.12	8,175.79	7,539.26	9,400.15	10,955.52	8,955.61	57,073.26	18,285.92	(6,745.52)	(5,891.13)
1211													
1212	165120												
1213	PREPAID INSURANCE-WORKERS COMP												
1214													
1215	TEST YEAR 2014-2015	58,610.24	29,136.80	16,543.09	3,724.92	(8,940.65)	336,854.00	313,277.33	284,111.99	276,509.59	248,424.18	220,397.47	192,362.20
1216	PRIOR YEAR 2013-2014	97,859.61	72,613.16	46,299.19	20,148.90	(10,312.18)	349,706.43	322,846.39	290,350.13	261,689.77	232,412.74	202,875.17	173,300.85
1217	INCREASE/(DECREASE)	(39,249.37)	(43,476.36)	(29,756.10)	(16,423.98)	1,371.51	(12,852.43)	(9,569.06)	(6,238.14)	14,819.82	16,011.44	17,522.30	19,061.35
1218													
1219	165200												
1220	PREPAYMENTS - OTHER												
1221													
1222	TEST YEAR 2014-2015	637,934.69	570,438.41	505,338.82	439,277.87	371,978.95	304,574.69	378,087.92	313,827.54	246,255.65	178,971.18	112,537.20	809,662.06
1223	PRIOR YEAR 2013-2014	532,432.03	474,884.97	416,662.82	359,243.44	304,901.11	247,751.00	329,150.55	271,936.65	214,353.49	156,569.72	101,406.00	636,245.25
1224	INCREASE/(DECREASE)	105,502.66	95,553.44	88,676.00	80,034.43	67,077.84	56,823.69	48,937.37	41,890.89	31,902.16	22,401.46	11,131.20	173,416.81
1225													
1226	165210												
1227	PREPAYMENTS - PENSION TRUST FUND												
1228													
1229	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1230	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1231	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1232													
1233	165220												
1234	PREPAYMENTS - EMPLOYEE INSURANCE												
1235													
1236	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1237	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1238	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1239													
1240	171000												
1241	INTEREST DIVIDENDS RECEIVABLE												
1242													
1243	TEST YEAR 2014-2015	31,985.66	39,526.41	47,343.21	7,541.96	15,358.76	23,972.73	32,050.09	39,345.77	47,423.13	7,818.30	15,895.66	23,712.46
1244	PRIOR YEAR 2013-2014	31,984.67	40,062.03	47,878.83	7,677.82	16,090.75	24,168.57	32,245.93	39,541.61	47,618.97	8,014.14	16,091.50	23,908.30
1245	INCREASE/(DECREASE)	0.99	(535.62)	(535.62)	(135.86)	(731.99)	(195.84)	(195.84)	(195.84)	(195.84)	(195.84)	(195.84)	(195.84)
1246													
1247	173000												
1248	ACCRUED UTILITY REVENUES												
1249													
1250	TEST YEAR 2014-2015	13,886,025.86	14,983,082.86	13,524,688.86	11,794,384.86	13,094,203.86	13,768,104.86	15,268,430.86	15,671,797.86	13,416,785.86	10,631,886.86	10,515,778.86	12,913,280.86
1251	PRIOR YEAR 2013-2014	10,908,381.86	11,998,496.86	12,466,673.86	10,190,722.86	11,083,750.86	14,011,703.86	16,549,230.86	15,658,516.86	13,631,174.86	11,084,421.86	11,167,015.86	12,895,777.86
1252	INCREASE/(DECREASE)	2,977,644.00	2,984,586.00	1,058,015.00	1,603,662.00	2,010,453.00	(243,599.00)	(1,280,800.00)	13,281.00	(214,389.00)	(452,535.00)	(651,237.00)	17,503.00
1253													
1254	182300												
1255	OTHER REGULATORY ASSETS												
1256													
1257	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1258	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1259	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1260													

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1261	183100												
1262	LONG RANGE PLAN												
1263													
1264	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1265	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1266	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1267													
1268	183200												
1269	WORK PLAN 2013-2017												
1270													
1271	TEST YEAR 2014-2015	133,826.05	133,538.34	132,989.74	130,288.85	127,587.96	124,928.83	122,231.26	117,917.82	113,702.96	106,122.77	98,542.58	90,962.39
1272	PRIOR YEAR 2013-2014	116,252.62	116,295.97	118,689.97	121,908.55	124,987.07	129,808.56	131,191.27	131,277.34	131,826.19	132,120.78	132,113.24	132,263.09
1273	INCREASE/(DECREASE)	17,373.43	17,242.37	14,299.77	8,380.30	2,600.89	(4,879.73)	(8,960.01)	(13,359.52)	(18,123.23)	(25,998.01)	(33,570.66)	(41,300.70)
1274													
1275	184100												
1276	TRANSPORTATION EXPENSE CLEARING												
1277													
1278	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1279	PRIOR YEAR 2013-2014	885.42	9,501.40	5,298.33	0.00	0.00	0.00	0.00	85.60	0.00	(3,414.40)	0.00	0.00
1280	INCREASE/(DECREASE)	(885.42)	(9,501.40)	(5,298.33)	0.00	0.00	0.00	0.00	(85.60)	0.00	3,414.40	0.00	0.00
1281													
1282	184407												
1283	PROPERTY TAXES CLEARING ACCT												
1284													
1285	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1286	PRIOR YEAR 2013-2014	4,583.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1287	INCREASE/(DECREASE)	(4,583.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1288													
1289	184406												
1290	PAYROLL TAXES-CLEARING ACCOUNT												
1291													
1292	TEST YEAR 2014-2015	(396.70)	(554.77)	(657.82)	(583.56)	(797.88)	0.00	(27,671.09)	(38,926.33)	0.00	(388.95)	(725.85)	0.00
1293	PRIOR YEAR 2013-2014	99.80	99.80	99.61	(451.54)	(1,107.83)	0.00	(32,399.96)	(35,540.14)	0.00	(158.85)	(253.21)	32,113.45
1294	INCREASE/(DECREASE)	(496.50)	(654.57)	(757.43)	(132.02)	309.95	0.00	4,728.87	(3,286.19)	0.00	(230.10)	(472.64)	(32,113.45)
1295													
1296	184924												
1297	BUSINESS LIABILITY INS-CLEARING ACC												
1298													
1299	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1300	PRIOR YEAR 2013-2014	0.00	0.00	0.00	(301.68)	(301.68)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1301	INCREASE/(DECREASE)	0.00	0.00	0.00	301.68	301.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1302													
1303	184926												
1304	HEALTH, LIFE DISAB INS-CLEARING ACC												
1305													
1306	TEST YEAR 2014-2015	(23,394.17)	(26,089.50)	(28,226.04)	4,693.48	73,946.84	0.00	(2,102.44)	(3,439.10)	(2,409.73)	(3,399.51)	(4,559.62)	(9,432.69)
1307	PRIOR YEAR 2013-2014	3,643.83	3,662.78	4,578.47	1,975.43	2,774.52	0.00	(5,130.82)	(7,604.75)	(13,005.26)	(13,972.64)	(15,742.66)	(19,924.94)
1308	INCREASE/(DECREASE)	(27,038.00)	(29,752.28)	(32,804.51)	2,718.05	71,172.32	0.00	3,028.38	4,165.65	10,595.53	10,573.13	11,183.04	10,492.25
1309													
1310	184927												
1311	PENSION PLANS-CLEARING ACCT												
1312													
1313	TEST YEAR 2014-2015	376,579.77	444,971.48	297,016.94	161,127.90	24,242.39	0.00	86,113.54	159,241.87	229,211.03	313,854.92	398,837.40	476,854.79
1314	PRIOR YEAR 2013-2014	152,069.89	172,177.02	88,632.39	(5,661.39)	(99,955.17)	0.00	7,073.72	77,939.79	144,603.83	226,755.28	298,190.60	381,229.56
1315	INCREASE/(DECREASE)	224,509.88	272,794.46	208,384.55	166,789.29	124,197.56	0.00	79,039.82	81,302.08	84,607.20	87,099.64	100,646.80	95,625.23
1316													
1317	186000												
1318	DEFERRED DEBIT-EMERG TRANSF PROGRAM												
1319													
1320	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1321	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1322	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1323													
1324	186110												
1325	POWER COST PREPMT/ENGY DEFERRED PMT												
1326													
1327	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1328	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1329	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1330													

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1331	186200												
1332	PAST SERVICE PENSION COSTS-NRECA												
1333													
1334	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1335	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1336	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1337													
1338	186210												
1339	PENSION-DEFINED BEN(FORMER GR & HU)												
1340													
1341	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1342	PRIOR YEAR 2013-2014	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
1343	INCREASE/(DECREASE)	(25,000.00)	(25,000.00)	(25,000.00)	(25,000.00)	(25,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1344													
1345	186220												
1346	PENSION PREPAYMENT-RS PLAN												
1347													
1348	TEST YEAR 2014-2015	1,255,000.00	1,255,000.00	1,255,000.00	1,255,000.00	1,255,000.00	1,115,580.00	1,115,580.00	1,115,580.00	1,115,580.00	1,115,580.00	1,115,580.00	1,115,580.00
1349	PRIOR YEAR 2013-2014	1,394,196.00	1,394,196.00	1,394,196.00	1,394,196.00	1,394,196.00	1,255,000.00	1,255,000.00	1,255,000.00	1,255,000.00	1,255,000.00	1,255,000.00	1,255,000.00
1350	INCREASE/(DECREASE)	(139,196.00)	(139,196.00)	(139,196.00)	(139,196.00)	(139,196.00)	(139,420.00)	(139,420.00)	(139,420.00)	(139,420.00)	(139,420.00)	(139,420.00)	(139,420.00)
1351													
1352	200100												
1353	MEMBERSHIPS ISSUED (\$5.00)												
1354													
1355	TEST YEAR 2014-2015	(235,670.00)	(235,885.00)	(236,020.00)	(236,160.00)	(236,165.00)	(228,140.00)	(228,295.00)	(228,505.00)	(228,700.00)	(228,730.00)	(228,945.00)	(229,215.00)
1356	PRIOR YEAR 2013-2014	(236,400.00)	(236,090.00)	(236,330.00)	(235,545.00)	(235,530.00)	(235,475.00)	(235,530.00)	(235,830.00)	(235,950.00)	(235,590.00)	(235,675.00)	(235,580.00)
1357	INCREASE/(DECREASE)	730.00	205.00	310.00	(615.00)	(635.00)	7,335.00	7,235.00	7,325.00	7,250.00	6,860.00	6,730.00	6,365.00
1358													
1359	200120												
1360	MEMBERSHIPS (Unidentified at Conversion)												
1361													
1362	TEST YEAR 2014-2015	(135.00)	(135.00)	(135.00)	(135.00)	(135.00)	(135.00)	(135.00)	(135.00)	(135.00)	(135.00)	(135.00)	(135.00)
1363	PRIOR YEAR 2013-2014	0.00	0.00	0.00	(140.00)	(140.00)	(140.00)	(140.00)	(140.00)	(140.00)	(135.00)	(135.00)	(135.00)
1364	INCREASE/(DECREASE)	(135.00)	(135.00)	(135.00)	5.00	5.00	5.00	5.00	5.00	5.00	0.00	0.00	0.00
1365													
1366	201100												
1367	PATRONS CAPITAL CREDITS												
1368													
1369	TEST YEAR 2014-2015	(50,936,922.87)	(50,918,544.03)	(50,905,439.64)	(50,891,971.51)	(50,882,193.23)	(50,869,540.43)	(50,847,137.67)	(50,831,097.55)	(50,819,272.65)	(50,802,469.52)	(46,617,418.47)	(47,879,881.42)
1370	PRIOR YEAR 2013-2014	(48,459,845.71)	(48,444,770.25)	(48,433,647.65)	(48,433,647.65)	(48,401,321.98)	(48,390,659.75)	(48,373,469.07)	(48,363,871.37)	(48,343,113.65)	(48,317,755.24)	(51,001,898.01)	(50,960,685.81)
1371	INCREASE/(DECREASE)	(2,477,077.16)	(2,473,773.78)	(2,471,791.99)	(2,458,323.86)	(2,480,871.25)	(2,476,880.68)	(2,473,668.60)	(2,467,226.18)	(2,476,159.00)	(2,484,714.28)	4,384,479.54	3,080,804.39
1372													
1373	201101												
1374	PATRONS CAP CREDIT-FORMER HUEC D/S												
1375													
1376	TEST YEAR 2014-2015	(2,812,424.49)	(2,812,424.49)	(2,812,424.49)	(2,812,424.49)	(2,812,424.49)	(2,812,424.49)	(2,812,424.49)	(2,812,424.49)	(2,812,424.49)	(2,812,424.49)	(2,812,424.49)	(2,262,256.61)
1377	PRIOR YEAR 2013-2014	(3,258,444.90)	(3,258,444.90)	(3,258,444.90)	(3,258,444.90)	(3,258,444.90)	(3,258,444.90)	(3,258,444.90)	(3,258,444.90)	(3,258,444.90)	(3,258,444.90)	(2,812,424.49)	(2,812,424.49)
1378	INCREASE/(DECREASE)	446,020.41	446,020.41	446,020.41	446,020.41	446,020.41	446,020.41	446,020.41	446,020.41	446,020.41	446,020.41	0.00	550,167.88
1379													
1380	201102												
1381	PATRONS CAP CREDIT-FORMER GREC D/S												
1382													
1383	TEST YEAR 2014-2015	(5,365,503.16)	(5,365,503.16)	(5,365,503.16)	(5,365,503.16)	(5,365,503.16)	(5,365,503.16)	(5,365,503.16)	(5,365,503.16)	(5,365,503.16)	(5,365,503.16)	(5,365,503.16)	(4,605,709.22)
1384	PRIOR YEAR 2013-2014	(5,870,503.85)	(5,870,503.85)	(5,870,503.85)	(5,870,503.85)	(5,870,503.85)	(5,870,503.85)	(5,870,503.85)	(5,870,503.85)	(5,870,503.85)	(5,870,503.85)	(5,365,503.16)	(5,365,503.16)
1385	INCREASE/(DECREASE)	505,000.69	505,000.69	505,000.69	505,000.69	505,000.69	505,000.69	505,000.69	505,000.69	505,000.69	505,000.69	0.00	759,793.94
1386													
1387	201103												
1388	PATRONS CAP CREDIT-KENERGY D/SERVES												
1389													
1390	TEST YEAR 2014-2015	(5,426,555.24)	(5,426,555.24)	(5,426,555.24)	(5,426,555.24)	(5,426,555.24)	(5,426,555.24)	(5,426,555.24)	(5,426,555.24)	(5,426,555.24)	(5,426,555.24)	(5,426,555.24)	(5,426,555.24)
1391	PRIOR YEAR 2013-2014	(5,093,337.19)	(5,093,337.19)	(5,093,337.19)	(5,093,337.19)	(5,093,337.19)	(5,093,337.19)	(5,093,337.19)	(5,093,337.19)	(5,093,337.19)	(5,093,337.19)	(5,426,555.24)	(5,426,555.24)
1392	INCREASE/(DECREASE)	(333,218.05)	(333,218.05)	(333,218.05)	(333,218.05)	(333,218.05)	(333,218.05)	(333,218.05)	(333,218.05)	(333,218.05)	(333,218.05)	0.00	0.00
1393													
1394	201110												
1395	PATRONS CAPITAL CREDITS (NON-MEMBER)												
1396													
1397	TEST YEAR 2014-2015	(1,171,294.25)	(1,171,294.25)	(1,171,294.25)	(1,171,294.25)	(1,171,294.25)	(1,171,294.25)	(1,171,294.25)	(1,171,294.25)	(1,171,294.25)	(1,171,294.25)	(1,171,294.25)	(1,171,294.25)
1398	PRIOR YEAR 2013-2014	(1,024,017.44)	(1,024,017.44)	(1,024,017.44)	(1,024,017.44)	(1,024,017.44)	(1,024,017.44)	(1,024,017.44)	(1,024,017.44)	(1,024,017.44)	(1,024,017.44)	(1,171,294.25)	(1,171,294.25)
1399	INCREASE/(DECREASE)	(147,276.81)	(147,276.81)	(147,276.81)	(147,276.81)	(147,276.81)	(147,276.81)	(147,276.81)	(147,276.81)	(147,276.81)	(147,276.81)	0.00	0.00

KENERGY CORP.
 2015-00312 RATE APPLICATION
 PSC INFORMATION REQUEST NO. 1 ITEM 8a
 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		July	August	September	October	November	December	January	February	March	April	May	June
1401	201120												
1402	MEMBER-OTHER SERVICES												
1403													
1404	TEST YEAR 2014-2015	25,962.01	25,962.01	25,962.01	25,962.01	25,962.01	25,962.01	25,962.01	25,962.01	25,962.01	25,962.01	25,962.01	25,962.01
1405	PRIOR YEAR 2013-2014	25,962.01	25,962.01	25,962.01	25,962.01	25,962.01	25,962.01	25,962.01	25,962.01	25,962.01	25,962.01	25,962.01	25,962.01
1406	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1407													
1408	201200												
1409	PATRONAGE CAPITAL ASSIGNABLE												
1410													
1411	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	(5,023,520.96)	(5,023,520.96)	(5,023,520.96)	(5,023,520.96)	(5,023,520.96)	(5,023,520.96)	(5,023,520.96)
1412	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	(6,093,796.53)	(6,093,796.53)	(6,093,796.53)	(6,093,796.53)	(6,093,796.53)	0.00	0.00
1413	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	1,070,275.57	1,070,275.57	1,070,275.57	1,070,275.57	1,070,275.57	(5,023,520.96)	(5,023,520.96)
1414													
1415	206000												
1416	DONATED CAPITAL-OWENSBORO												
1417													
1418	TEST YEAR 2014-2015	(12,042.43)	(12,042.43)	(12,042.43)	(12,042.43)	(12,042.43)	(18,792.43)	(18,792.43)	(18,792.43)	(18,537.43)	(18,537.43)	(18,537.43)	(18,537.43)
1419	PRIOR YEAR 2013-2014	(12,022.43)	(12,022.43)	(12,037.43)	(12,037.43)	(12,037.43)	(12,037.43)	(12,037.43)	(12,037.43)	(12,037.43)	(12,037.43)	(12,037.43)	(12,042.43)
1420	INCREASE/(DECREASE)	(20.00)	(20.00)	(5.00)	(5.00)	(5.00)	(4,755.00)	(4,755.00)	(4,755.00)	(6,500.00)	(6,500.00)	(6,500.00)	(6,495.00)
1421													
1422	208100												
1423	DONATED CAPITAL-HEADQUARTERS												
1424													
1425	TEST YEAR 2014-2015	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)
1426	PRIOR YEAR 2013-2014	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)
1427	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1428													
1429	217000												
1430	RETIRED CAPITAL CREDITS-GAIN-OBORO												
1431													
1432	TEST YEAR 2014-2015	(5,606,741.38)	(5,627,741.83)	(5,657,609.38)	(5,657,999.04)	(5,657,823.39)	(5,740,357.93)	(5,740,306.66)	(5,740,497.26)	(5,740,213.58)	(5,740,052.84)	(6,927,319.92)	(6,924,870.45)
1433	PRIOR YEAR 2013-2014	(4,521,558.80)	(4,520,636.79)	(4,520,113.48)	(4,520,073.95)	(4,520,156.69)	(4,520,013.17)	(4,520,013.17)	(4,520,013.17)	(4,519,954.05)	(4,519,794.67)	(5,477,966.93)	(5,540,755.27)
1434	INCREASE/(DECREASE)	(1,085,182.58)	(1,107,105.07)	(1,137,495.90)	(1,137,925.09)	(1,137,666.70)	(1,220,344.76)	(1,220,293.49)	(1,220,484.09)	(1,220,259.53)	(1,220,258.17)	(1,449,352.99)	(1,384,115.18)
1435													
1436	217100												
1437	RETIRED CAPITAL CREDITS GAIN-HEADQT												
1438													
1439	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1440	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1441	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1442													
1443	217200												
1444	DECEASED MEMBERS RETAINED CAPITAL												
1445													
1446	TEST YEAR 2014-2015	(971,681.60)	(979,955.07)	(985,620.58)	(992,877.32)	(997,832.84)	(1,003,876.08)	(1,013,941.56)	(1,022,066.96)	(1,027,992.14)	(1,036,611.45)	(1,036,611.45)	(1,058,922.70)
1447	PRIOR YEAR 2013-2014	(876,282.88)	(883,851.11)	(889,347.69)	(889,347.66)	(904,159.26)	(909,466.57)	(917,835.80)	(922,505.39)	(931,343.08)	(942,574.11)	(942,574.11)	(961,388.54)
1448	INCREASE/(DECREASE)	(95,398.72)	(96,103.96)	(96,272.69)	(103,529.63)	(93,673.58)	(94,409.51)	(96,105.76)	(99,561.57)	(96,649.06)	(94,037.34)	(94,037.34)	(97,534.16)
1449													
1450	219100												
1451	OPERATING MARGINS												
1452													
1453	TEST YEAR 2014-2015	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)
1454	PRIOR YEAR 2013-2014	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)
1455	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1456													
1457	219200												
1458	NON-OPERATING MARGINS												
1459													
1460	TEST YEAR 2014-2015	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)
1461	PRIOR YEAR 2013-2014	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)
1462	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1463													
1464	219400												
1465	OTHER MARG & EQUITIES-PRIOR PERIODS												
1466													
1467	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1468	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1469	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1470													

KENERGY CORP.
 2015-00312 RATE APPLICATION
 PSC INFORMATION REQUEST NO. 1 ITEM 6a
 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b) July	(c) August	(d) September	(e) October	(f) November	(g) December	(h) January	(i) February	(j) March	(k) April	(l) May	(m) June
1471	219500												
1472	OTHER COMPREHENSIVE INCOME												
1473													
1474	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1475	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1476	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1477													
1478	224140												
1479	OTHER LT DEBT - MISCELLANEOUS												
1480													
1481	TEST YEAR 2014-2015	(19,141,579.61)	(18,948,137.59)	(18,720,312.54)	(18,496,171.11)	(18,297,416.33)	(18,162,941.73)	(17,938,470.67)	(17,737,197.59)	(17,500,943.24)	(17,270,201.72)	(17,080,799.39)	(16,859,247.14)
1482	PRIOR YEAR 2013-2014	(21,707,843.65)	(21,521,161.05)	(21,172,558.82)	(20,960,906.67)	(20,771,876.90)	(20,628,072.07)	(20,416,070.74)	(20,221,929.82)	(19,999,372.02)	(19,781,563.68)	(19,590,511.13)	(19,362,537.14)
1483	INCREASE/(DECREASE)	2,566,264.04	2,573,023.47	2,452,246.28	2,464,735.56	2,474,460.57	2,465,130.34	2,477,600.07	2,484,732.23	2,498,428.78	2,511,361.96	2,509,711.74	2,503,290.00
1484													
1485	224141												
1486	OTHER LT DEBT- CFC												
1487													
1488	TEST YEAR 2014-2015	(970,096.18)	(970,096.18)	(970,096.18)	(848,198.87)	(786,746.93)	(781,340.18)	(781,340.18)	(719,550.25)	(719,550.25)	(719,550.25)	(657,420.48)	(657,420.48)
1489	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	(1,030,545.22)	(1,030,545.22)	(970,096.18)	(970,096.18)	(970,096.18)	(970,096.18)
1490	INCREASE/(DECREASE)	(970,096.18)	(970,096.18)	(970,096.18)	(848,198.87)	(786,746.93)	(781,340.18)	249,205.04	310,994.97	250,545.93	250,545.93	312,675.70	312,675.70
1491													
1492	224150												
1493	NOTES EXECUTED-OTHER DEBT												
1494													
1495	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1496	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1497	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1498													
1499	224155												
1500	ECO DEV LOAN-LITTLE KY SMOKEHOUSE												
1501													
1502	TEST YEAR 2014-2015	4,166.31	4,166.31	4,166.31	4,166.31	4,166.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1503	PRIOR YEAR 2013-2014	25,000.38	29,167.05	33,333.72	37,500.39	41,667.06	0.00	4,166.31	4,166.31	4,166.31	4,166.31	4,166.31	4,166.31
1504	INCREASE/(DECREASE)	(20,834.07)	(25,000.74)	(29,167.41)	(33,334.08)	(37,500.75)	0.00	(4,166.31)	(4,166.31)	(4,166.31)	(4,166.31)	(4,166.31)	(4,166.31)
1505													
1506	224195												
1507	ECONOMIC DEV LOAN-LITTLE KY SMOKEHO												
1508													
1509	TEST YEAR 2014-2015	(50,926.18)	(45,833.59)	(40,741.00)	(35,648.41)	(30,555.82)	(25,463.23)	(20,370.64)	(15,278.05)	(10,185.46)	(5,092.87)	(0.28)	0.00
1510	PRIOR YEAR 2013-2014	(112,037.26)	(106,944.87)	(101,852.08)	(96,759.49)	(91,666.90)	(86,574.31)	(81,481.72)	(76,389.13)	(71,296.54)	(66,203.95)	(61,111.36)	(56,018.77)
1511	INCREASE/(DECREASE)	61,111.08	61,111.08	61,111.08	61,111.08	61,111.08	61,111.08	61,111.08	61,111.08	61,111.08	61,111.08	61,111.08	56,018.77
1512													
1513	224200												
1514	CFC NOTES EXECUTED												
1515													
1516	TEST YEAR 2014-2015	60,781.51	60,781.51	121,897.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1517	PRIOR YEAR 2013-2014	(1,394,196.00)	(1,334,406.46)	(1,334,406.46)	(1,334,406.46)	(1,274,288.08)	(1,030,545.22)	0.00	60,449.04	0.00	0.00	60,781.51	60,781.51
1518	INCREASE/(DECREASE)	1,454,977.51	1,395,187.97	1,456,303.77	1,334,406.46	1,274,288.08	1,030,545.22	0.00	(60,449.04)	0.00	0.00	(60,781.51)	(60,781.51)
1519													
1520	224330												
1521	LT DEBT-RUS NOTES EXEC VARIOUS RATE												
1522													
1523	TEST YEAR 2014-2015	(45,796,968.16)	(45,631,570.82)	(45,464,118.99)	(45,298,341.04)	(45,130,520.20)	(44,934,790.86)	(44,768,441.15)	(44,596,388.64)	(44,429,840.37)	(44,260,238.56)	(44,092,424.66)	(43,922,647.15)
1524	PRIOR YEAR 2013-2014	(47,767,264.69)	(47,610,289.86)	(47,450,623.63)	(47,292,483.47)	(47,132,500.07)	(47,008,327.66)	(46,849,241.62)	(46,624,899.99)	(46,460,449.14)	(46,293,911.74)	(46,129,080.55)	(45,962,177.73)
1525	INCREASE/(DECREASE)	1,970,296.53	1,978,719.04	1,986,504.69	1,994,142.43	2,001,979.87	2,073,536.80	2,080,800.47	2,028,481.35	2,030,808.77	2,033,673.18	2,036,655.89	2,039,530.58
1526													
1527	224350												
1528	RUS NOTES EXECUTED-5% (WEST)												
1529													
1530	TEST YEAR 2014-2015	(1,828,602.61)	(1,823,397.59)	(1,817,903.28)	(1,812,652.84)	(1,807,114.41)	(1,795,244.98)	(1,789,926.21)	(1,783,793.71)	(1,778,425.44)	(1,772,773.35)	(1,767,359.17)	(1,761,660.10)
1531	PRIOR YEAR 2013-2014	(1,932,836.81)	(1,923,055.07)	(1,912,669.33)	(1,902,800.87)	(1,892,332.23)	(1,816,295.80)	(1,806,297.11)	(1,854,632.72)	(1,849,739.07)	(1,844,363.04)	(1,839,214.90)	(1,833,785.61)
1532	INCREASE/(DECREASE)	104,234.20	99,657.48	94,766.05	90,148.03	85,217.82	21,050.82	16,370.90	71,039.01	71,313.63	71,579.69	71,855.73	72,125.51
1533													
1534	224370												
1535	FEDERAL FINANCING BANK-NOTES EXECUT												
1536													
1537	TEST YEAR 2014-2015	(96,523,641.77)	(96,523,641.77)	(96,085,572.58)	(96,085,572.58)	(96,085,572.58)	(95,630,102.61)	(95,630,102.61)	(95,630,102.61)	(95,176,833.94)	(95,176,833.94)	(95,176,833.94)	(94,726,174.31)
1538	PRIOR YEAR 2013-2014	(70,969,581.14)	(70,969,581.14)	(70,555,963.49)	(70,555,963.49)	(70,555,963.49)	(69,406,216.76)	(69,406,216.76)	(69,406,216.76)	(68,964,016.62)	(68,964,016.62)	(68,964,016.62)	(68,523,641.77)
1539	INCREASE/(DECREASE)	(25,554,060.63)	(25,554,060.63)	(25,529,609.09)	(25,529,609.09)	(25,529,609.09)	(26,223,885.85)	(26,223,885.85)	(26,223,885.85)	(26,212,817.32)	(26,212,817.32)	(26,212,817.32)	(26,202,532.54)

KENERGY CORP.
 2015-0012 RATE APPLICATION
 PSC INFORMATION REQUEST NO. 1 ITEM 6a
 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		July	August	September	October	November	December	January	February	March	April	May	June
1541	224380												
1542	RUS TREASURY LOAN-NOTES EXECUTED												
1543													
1544	TEST YEAR 2014-2015	(24,137,086.44)	(24,099,342.94)	(24,058,226.18)	(24,020,179.21)	(23,978,750.04)	(23,917,178.05)	(23,876,650.49)	(23,830,326.38)	(23,791,438.23)	(23,749,197.87)	(23,709,985.24)	(23,667,413.12)
1545	PRIOR YEAR 2013-2014	(24,622,417.45)	(24,586,680.81)	(24,547,294.72)	(24,511,151.79)	(24,471,572.82)	(24,413,018.52)	(24,376,418.24)	(24,329,847.08)	(24,292,907.59)	(24,252,554.61)	(24,215,299.97)	(24,174,640.76)
1546	INCREASE/(DECREASE)	485,349.01	487,237.87	489,068.54	490,972.58	492,822.78	495,840.47	497,767.75	499,520.70	501,469.36	503,356.74	505,314.73	507,227.64
1547													
1548	224400												
1549	RUS NOTES EXECUTED-CONST DEBT												
1550													
1551	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1552	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1553	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1554													
1555	224470												
1556	L T DEBT-FEDERAL FINANCING BANK												
1557													
1558	TEST YEAR 2014-2015	28,000,000.00	28,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	9,000,000.00
1559	PRIOR YEAR 2013-2014	2,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1560	INCREASE/(DECREASE)	25,500,000.00	28,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	9,000,000.00
1561													
1562	224600												
1563	RUS ADVANCED PAYMENTS UNAPPLIED												
1564													
1565	TEST YEAR 2014-2015	36,234,375.44	36,013,005.49	36,975,925.82	37,128,700.30	37,277,174.41	37,437,607.95	37,596,589.57	37,743,214.46	37,903,493.86	38,059,261.64	38,220,883.16	38,375,946.27
1566	PRIOR YEAR 2013-2014	37,942,260.95	40,604,806.00	40,777,385.62	40,950,549.86	40,737,471.43	39,604,403.77	39,392,004.50	39,173,262.51	38,035,418.61	37,816,486.60	37,603,817.48	36,454,809.31
1567	INCREASE/(DECREASE)	(1,707,885.51)	(4,591,600.51)	(3,801,459.80)	(3,821,849.56)	(3,460,297.02)	(2,166,795.82)	(1,795,414.93)	(1,430,048.05)	(131,924.75)	242,775.04	617,065.68	1,921,136.96
1568													
1569	228100												
1570	ACCRUED LEAVE-K WEST EMPLOYEES												
1571													
1572	TEST YEAR 2014-2015	(259,752.51)	(259,751.91)	(257,408.27)	(257,408.29)	(257,408.31)	(232,714.57)	(232,714.59)	(232,714.61)	(232,714.63)	(232,714.65)	(232,714.67)	(232,714.69)
1573	PRIOR YEAR 2013-2014	(264,092.09)	(264,092.09)	(264,092.09)	(264,092.13)	(264,092.17)	(262,271.17)	(262,271.19)	(262,271.21)	(262,271.23)	(260,460.24)	(260,460.26)	(261,632.11)
1574	INCREASE/(DECREASE)	4,339.58	4,340.18	6,683.82	6,683.84	6,683.86	29,556.60	29,556.60	29,556.60	29,556.60	27,745.59	27,745.59	28,917.42
1575													
1576	228340												
1577	PENSION-DEFINED BEN(FORMER GR EMP												
1578													
1579	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1580	PRIOR YEAR 2013-2014	152,000.00	152,000.00	152,000.00	152,000.00	152,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1581	INCREASE/(DECREASE)	(152,000.00)	(152,000.00)	(152,000.00)	(152,000.00)	(152,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1582													
1583	231000												
1584	NOTES PAYABLE - SHORT TERM												
1585													
1586	TEST YEAR 2014-2015	(5,300,000.00)	(7,300,000.00)	0.00	0.00	0.00	0.00	(1,000,000.00)	(2,000,000.00)	(1,900,000.00)	(1,700,000.00)	(1,100,000.00)	0.00
1587	PRIOR YEAR 2013-2014	0.00	0.00	(3,000,000.00)	(4,000,000.00)	(4,100,000.00)	(3,600,000.00)	(3,600,000.00)	(5,500,000.00)	(1,700,000.00)	(1,900,000.00)	(2,500,000.00)	(2,900,000.00)
1588	INCREASE/(DECREASE)	(5,300,000.00)	(7,300,000.00)	3,000,000.00	4,000,000.00	4,100,000.00	3,600,000.00	2,600,000.00	3,500,000.00	(200,000.00)	200,000.00	1,400,000.00	2,900,000.00
1589													
1590	231100												
1591	NOTES PAYABLE-RUS/COBANK												
1592													
1593	TEST YEAR 2014-2015	(7,401,437.77)	(7,401,437.77)	(7,401,437.77)	(7,401,437.77)	(7,401,437.77)	(7,377,552.74)	(7,377,552.74)	(7,377,552.74)	(7,377,552.74)	(7,377,552.74)	(7,377,552.74)	(7,372,460.43)
1594	PRIOR YEAR 2013-2014	(6,539,063.71)	(6,539,063.71)	(6,539,063.71)	(6,539,063.71)	(6,539,063.71)	(7,401,437.77)	(7,401,437.77)	(7,401,437.77)	(7,401,437.77)	(7,401,437.77)	(7,401,437.77)	(7,401,437.77)
1595	INCREASE/(DECREASE)	(862,374.06)	(862,374.06)	(862,374.06)	(862,374.06)	(862,374.06)	23,885.03	23,885.03	23,885.03	23,885.03	23,885.03	23,885.03	28,977.34
1596													
1597	232100												
1598	ACCOUNTS PAYABLE GENERAL												
1599													
1600	TEST YEAR 2014-2015	(26,338,967.11)	(31,664,415.55)	(24,447,077.38)	(24,525,885.17)	(32,404,982.06)	(24,381,298.36)	(27,699,693.88)	(32,709,262.05)	(25,178,525.44)	(23,162,588.58)	(25,138,441.16)	(25,203,201.28)
1601	PRIOR YEAR 2013-2014	(42,463,843.55)	(41,208,116.45)	(39,338,099.63)	(39,242,425.41)	(39,385,779.57)	(35,916,299.98)	(48,757,775.53)	(39,170,496.32)	(29,674,253.26)	(12,644,912.05)	(28,270,904.04)	(28,555,981.09)
1602	INCREASE/(DECREASE)	16,124,876.44	9,643,700.90	14,889,022.27	14,716,540.24	6,981,797.51	11,535,001.62	21,058,081.65	6,461,234.27	4,495,727.82	(10,517,676.53)	2,132,462.88	2,352,779.81
1603													
1604	235000												
1605	CONSUMERS DEPOSITS-OWENSBORO												
1606													
1607	TEST YEAR 2014-2015	(2,575,550.89)	(2,599,016.49)	(2,625,745.95)	(2,647,252.95)	(2,649,343.95)	(2,655,079.95)	(2,650,843.49)	(2,651,366.49)	(2,661,613.00)	(2,669,285.49)	(2,697,910.49)	(2,711,676.55)
1608	PRIOR YEAR 2013-2014	(2,462,613.00)	(2,451,005.00)	(2,462,623.00)	(2,487,469.00)	(2,480,737.00)	(2,491,372.50)	(2,506,374.21)	(2,485,419.91)	(2,518,725.97)	(2,530,268.09)	(2,529,804.19)	(2,560,617.29)
1609	INCREASE/(DECREASE)	(112,937.89)	(148,011.49)	(163,122.95)	(159,783.95)	(168,606.95)	(163,707.45)	(144,489.28)	(165,946.58)	(142,887.03)	(138,997.40)	(168,106.30)	(151,059.26)
1610													

KENERGY CORP.
 2015-00312 RATE APPLICATION
 PSC INFORMATION REQUEST NO. 1 ITEM 8a
 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		July	August	September	October	November	December	January	February	March	April	May	June
1611	235010												
1612	CONSUMER DEPOSITS (Unidentified at conv												
1613	TEST YEAR 2014-2015	605.00	605.00	605.00	605.00	605.00	605.00	605.00	605.00	605.00	605.00	605.00	605.00
1614	PRIOR YEAR 2013-2014	0.00	0.00	0.00	(341.00)	341.00	341.00	341.00	341.00	341.00	605.00	605.00	605.00
1615	INCREASE/(DECREASE)	605.00	605.00	605.00	946.00	264.00	264.00	264.00	264.00	264.00	0.00	0.00	0.00
1616	235200												
1617	CONSUMER DEPOSIT-MIDWAY MINE												
1618	TEST YEAR 2014-2015	(390,000.00)	(390,000.00)	(390,000.00)	(390,000.00)	(390,000.00)	(390,000.00)	(390,000.00)	(390,000.00)	(390,000.00)	(390,000.00)	(390,000.00)	(390,000.00)
1619	PRIOR YEAR 2013-2014	(390,000.00)	(390,000.00)	(390,000.00)	(390,000.00)	(390,000.00)	(390,000.00)	(390,000.00)	(390,000.00)	(390,000.00)	(390,000.00)	(390,000.00)	(390,000.00)
1620	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1621	235300												
1622	CONSUMER DEPOSIT-ACMI												
1623	TEST YEAR 2014-2015	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(7,152.32)	(7,152.32)	(7,152.32)
1624	PRIOR YEAR 2013-2014	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)
1625	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,847.68	7,847.68	7,847.68
1626	235400												
1627	CONSUMER DEPOSIT-SOUTHWIRE												
1628	TEST YEAR 2014-2015	(265,545.00)	(265,545.00)	(265,545.00)	(265,545.00)	(265,545.00)	(265,545.00)	(265,545.00)	(265,545.00)	(265,545.00)	(265,545.00)	(265,545.00)	(265,545.00)
1629	PRIOR YEAR 2013-2014	(265,545.00)	(265,545.00)	(265,545.00)	(265,545.00)	(265,545.00)	(265,545.00)	(265,545.00)	(265,545.00)	(265,545.00)	(265,545.00)	(265,545.00)	(265,545.00)
1630	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1631	235425												
1632	DEPOSIT-ACCURIDE												
1633	TEST YEAR 2014-2015	(184,982.00)	(184,982.00)	(184,982.00)	(184,982.00)	(184,982.00)	(184,982.00)	(184,982.00)	(184,982.00)	(184,982.00)	(184,982.00)	(184,982.00)	(184,982.00)
1634	PRIOR YEAR 2013-2014	(184,982.00)	(184,982.00)	(184,982.00)	(184,982.00)	(184,982.00)	(184,982.00)	(184,982.00)	(184,982.00)	(184,982.00)	(184,982.00)	(184,982.00)	(184,982.00)
1635	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1636	235900												
1637	CONSUMER DEPOSIT-HOPKINS CO COAL												
1638	TEST YEAR 2014-2015	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)
1639	PRIOR YEAR 2013-2014	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)	(2,700.00)
1640	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1641	235650												
1642	DEPOSIT-AMG ALUMINUM												
1643	TEST YEAR 2014-2015	(70,088.00)	(70,088.00)	(70,088.00)	(70,088.00)	(70,088.00)	(70,088.00)	(70,088.00)	(70,088.00)	(70,088.00)	(70,088.00)	(70,088.00)	(70,088.00)
1644	PRIOR YEAR 2013-2014	(70,088.00)	(70,088.00)	(70,088.00)	(70,088.00)	(70,088.00)	(70,088.00)	(70,088.00)	(70,088.00)	(70,088.00)	(70,088.00)	(70,088.00)	(70,088.00)
1645	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1646	235700												
1647	DEPOSIT-SEBREE MINING-KMMC												
1648	TEST YEAR 2014-2015	(8,400.00)	(8,400.00)	(8,400.00)	(8,400.00)	(8,400.00)	(8,400.00)	(8,400.00)	(8,400.00)	(8,400.00)	(7,646.07)	(7,646.07)	(7,646.07)
1649	PRIOR YEAR 2013-2014	(8,400.00)	(8,400.00)	(8,400.00)	(8,400.00)	(8,400.00)	(8,400.00)	(8,400.00)	(8,400.00)	(8,400.00)	(8,400.00)	(8,400.00)	(8,400.00)
1650	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	753.93	753.93	753.93
1651	235750												
1652	SEBREE MINING-ALLIED RESOURCES												
1653	TEST YEAR 2014-2015	(274,000.00)	(274,000.00)	(274,000.00)	(274,000.00)	(274,000.00)	(274,000.00)	(274,000.00)	(274,000.00)	(274,000.00)	(193,817.78)	(193,817.78)	(193,817.78)
1654	PRIOR YEAR 2013-2014	(274,000.00)	(274,000.00)	(274,000.00)	(274,000.00)	(274,000.00)	(274,000.00)	(274,000.00)	(274,000.00)	(274,000.00)	(274,000.00)	(274,000.00)	(274,000.00)
1655	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80,182.22	80,182.22	80,182.22
1656	235800												
1657	DEPOSIT-ARMSTRONG COAL-DOCK(2MO BIL												
1658	TEST YEAR 2014-2015	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)
1659	PRIOR YEAR 2013-2014	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)
1660	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		July	August	September	October	November	December	January	February	March	April	May	June
1681	235810												
1682	DEPOSIT-ARMSTRONG COAL-LEWIS CREEK												
1683													
1684	TEST YEAR 2014-2015	(35,600.00)	(35,600.00)	(35,600.00)	(35,600.00)	(35,600.00)	(35,600.00)	(35,600.00)	(35,600.00)	(35,600.00)	(35,600.00)	(35,600.00)	(35,600.00)
1685	PRIOR YEAR 2013-2014	(35,600.00)	(35,600.00)	(35,600.00)	(35,600.00)	(35,600.00)	(35,600.00)	(35,600.00)	(35,600.00)	(35,600.00)	(35,600.00)	(35,600.00)	(35,600.00)
1686	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1687													
1688	235850												
1689	DEPOSIT-ARMSTRONG COAL-EQUALITY MIN												
1690													
1691	TEST YEAR 2014-2015	(184,745.00)	(184,745.00)	(184,745.00)	(184,745.00)	(184,745.00)	(184,745.00)	(184,745.00)	(184,745.00)	(184,745.00)	(184,745.00)	(184,745.00)	(184,745.00)
1692	PRIOR YEAR 2013-2014	(184,745.00)	(184,745.00)	(184,745.00)	(184,745.00)	(184,745.00)	(184,745.00)	(184,745.00)	(184,745.00)	(184,745.00)	(184,745.00)	(184,745.00)	(184,745.00)
1693	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1694													
1695	235900												
1696	DEPOSITS-PURCHASE POWER AGREEMENTS												
1697													
1698	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1699	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1700	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1701													
1702	236100												
1703	ACCRUED PROPERTY TAXES												
1704													
1705	TEST YEAR 2014-2015	(406,162.16)	(565,290.16)	(192,043.78)	196,251.40	113,441.84	(951.24)	(162,523.37)	(323,707.56)	(441,471.80)	(602,994.88)	(764,595.88)	(926,191.67)
1706	PRIOR YEAR 2013-2014	(393,435.74)	(548,948.74)	(351,884.14)	(160,365.42)	52,147.14	(614.05)	(159,704.68)	(318,792.86)	(423,708.99)	(582,093.12)	(741,221.12)	(900,349.12)
1707	INCREASE/(DECREASE)	(12,726.42)	(16,341.42)	159,840.36	356,616.82	61,294.70	(337.19)	(2,818.69)	(4,914.70)	(17,762.61)	(20,901.76)	(23,374.76)	(25,842.55)
1708													
1709	236200												
1710	ACCRUED FED UNEMP TAXES												
1711													
1712	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1713	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1714	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1715													
1716	236300												
1717	ACCRUED SOCIAL SECURITY TAXES-FICA												
1718													
1719	TEST YEAR 2014-2015	(20,040.27)	(20,040.27)	(20,040.27)	(20,040.27)	(20,040.27)	(27,099.70)	(17,779.23)	(17,779.23)	(17,779.23)	(17,779.23)	(17,779.23)	(17,779.23)
1720	PRIOR YEAR 2013-2014	(20,466.82)	(20,466.82)	(20,466.82)	(20,466.82)	(20,466.82)	(59,468.83)	(20,040.27)	(20,040.27)	(20,040.27)	(20,040.27)	(20,040.27)	12,515.74
1721	INCREASE/(DECREASE)	426.55	426.55	426.55	426.55	426.55	32,369.13	2,261.04	2,261.04	2,261.04	2,261.04	2,261.04	(30,294.97)
1722													
1723	237100												
1724	INTEREST ACCRUED-REA CONSTRUCTION												
1725													
1726	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.02)
1727	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1728	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.02)
1729													
1730	237200												
1731	INTEREST ACCRUED-COBANK												
1732													
1733	TEST YEAR 2014-2015	(70,186.10)	(69,416.69)	(66,544.34)	(68,120.18)	(64,994.99)	(66,465.94)	(65,622.45)	(58,622.87)	(63,144.99)	(58,908.30)	(60,147.75)	(57,610.38)
1734	PRIOR YEAR 2013-2014	(80,268.69)	(80,221.72)	(75,114.84)	(77,005.84)	(74,374.47)	(75,326.68)	(74,502.18)	(66,748.47)	(73,146.51)	(70,087.10)	(71,647.96)	(68,661.51)
1735	INCREASE/(DECREASE)	10,082.59	10,805.03	8,570.50	8,865.66	9,379.48	8,860.94	8,679.73	8,125.60	10,001.52	11,178.80	11,500.21	11,051.13
1736													
1737	237210												
1738	INTEREST ACCRUED-FEDERAL FINANCING												
1739													
1740	TEST YEAR 2014-2015	(164,910.35)	(329,820.70)	(15,642.52)	(179,429.51)	(337,933.04)	0.00	(184,146.64)	(344,804.95)	6,995.28	(170,447.99)	(359,473.72)	0.00
1741	PRIOR YEAR 2013-2014	(170,387.55)	(341,184.90)	0.00	(169,027.08)	(331,560.48)	0.00	(162,041.92)	(313,281.04)	0.00	(160,635.17)	(326,624.84)	0.00
1742	INCREASE/(DECREASE)	5,477.20	11,364.20	(15,642.52)	(10,402.43)	(6,372.56)	0.00	(22,104.72)	(31,523.91)	6,995.28	(9,812.82)	(32,848.88)	0.00
1743													
1744	237230												
1745	INTEREST ACCRUED-CFC												
1746													
1747	TEST YEAR 2014-2015	(2,268.05)	(6,341.82)	(2,084.38)	(4,124.67)	0.00	(1,925.46)	(3,850.92)	(5,667.69)	(7,477.70)	(9,229.32)	0.00	(1,751.62)
1748	PRIOR YEAR 2013-2014	(5,126.06)	0.00	(2,521.01)	(5,126.06)	0.00	(2,381.00)	(4,762.00)	0.00	(2,268.05)	(4,462.94)	0.00	0.00
1749	INCREASE/(DECREASE)	2,858.01	(6,341.82)	436.63	1,001.39	0.00	455.54	911.08	(5,667.69)	(5,209.65)	(4,766.38)	0.00	(1,751.62)
1750													

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Row	(a)	(b) July	(c) August	(d) September	(e) October	(f) November	(g) December	(h) January	(i) February	(j) March	(k) April	(l) May	(m) June
1751	237300												
1752	INTEREST ACCR.-LINE OF CREDIT NOTES												
1753													
1754	TEST YEAR 2014-2015	(8,010.03)	(14,412.58)	(4,720.67)	0.00	0.00	0.00	(488.67)	(894.44)	(2,873.03)	(1,824.31)	(2,474.47)	(489.80)
1755	PRIOR YEAR 2013-2014	0.00	0.00	(1,507.00)	(7,144.17)	(7,264.78)	(6,221.27)	(6,087.17)	(5,652.11)	(5,468.17)	(2,090.28)	(2,792.61)	(3,983.16)
1756	INCREASE/(DECREASE)	(8,010.03)	(14,412.58)	(3,213.67)	7,144.17	7,264.78	6,221.27	5,600.50	4,757.67	2,595.14	265.97	318.14	3,473.36
1757													
1758	237400												
1759	ACC INT EXP-CONSUMER DEPOSITS-OBORO												
1760													
1761	TEST YEAR 2014-2015	(2,045.63)	(2,047.79)	(2,073.35)	(1,731.36)	(1,662.07)	(1,714.42)	(1,587.30)	(1,637.94)	(1,655.82)	(1,715.61)	(1,729.55)	(1,746.62)
1762	PRIOR YEAR 2013-2014	(1,960.69)	(1,971.22)	(2,081.41)	(2,382.59)	(2,231.06)	(2,390.28)	(2,177.99)	(2,162.76)	(2,094.52)	(2,090.96)	(2,085.85)	(2,051.01)
1763	INCREASE/(DECREASE)	(84.94)	(76.57)	8.06	651.23	568.99	675.86	590.69	524.82	438.70	375.35	356.30	304.39
1764													
1765	237410												
1766	ACC INT EXPENSE-4 YR REV GUARANTEES												
1767													
1768	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,965.76	3,965.76
1769	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1770	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,965.76	3,965.76
1771													
1772	237420												
1773	ACCRUED INTEREST-KMMC DEPOSIT												
1774													
1775	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1776	PRIOR YEAR 2013-2014	4,924.35	4,924.35	4,924.35	4,924.35	4,924.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1777	INCREASE/(DECREASE)	(4,924.35)	(4,924.35)	(4,924.35)	(4,924.35)	(4,924.35)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1778													
1779	237425												
1780	ACCRUE INTEREST EXP-ACCURIDE												
1781													
1782	TEST YEAR 2014-2015	(55.94)	(74.79)	(93.03)	(111.88)	(130.12)	(148.97)	(167.82)	(184.85)	(203.70)	(221.94)	(240.79)	(37.09)
1783	PRIOR YEAR 2013-2014	(48.49)	(64.83)	(80.64)	(96.98)	(112.79)	(129.13)	(147.98)	(165.01)	(183.86)	(202.10)	(18.85)	(37.09)
1784	INCREASE/(DECREASE)	(7.45)	(9.96)	(12.39)	(14.90)	(17.33)	(19.84)	(19.84)	(19.84)	(19.84)	(19.84)	(221.94)	0.00
1785													
1786	237440												
1787	ACCRUED INTEREST-ACMI (ALCOA)												
1788													
1789	TEST YEAR 2014-2015	(8.93)	(10.46)	(11.94)	(13.47)	(14.95)	(16.48)	(18.01)	(19.39)	(2.91)	(4.05)	(4.78)	(5.49)
1790	PRIOR YEAR 2013-2014	(7.72)	(9.04)	(10.32)	(11.64)	(12.92)	(14.24)	(15.77)	(1.38)	(2.91)	(4.39)	(5.92)	(7.40)
1791	INCREASE/(DECREASE)	(1.21)	(1.42)	(1.62)	(1.83)	(2.03)	(2.24)	(2.24)	(18.07)	0.00	0.34	1.14	1.91
1792													
1793	237450												
1794	ACCRUED INTEREST-ARMSTRONG-EQUALITY												
1795													
1796	TEST YEAR 2014-2015	(92.93)	(111.76)	(129.98)	(148.81)	(167.03)	(185.86)	(204.69)	(221.70)	(240.53)	(37.05)	(55.88)	(74.10)
1797	PRIOR YEAR 2013-2014	(4,566.90)	(4,683.22)	(4,699.01)	(4,715.33)	(4,731.12)	(4,747.44)	(4,766.27)	(4,783.28)	(4,802.11)	(37.05)	(55.88)	(74.10)
1798	INCREASE/(DECREASE)	4,573.97	4,571.46	4,569.03	4,566.52	4,564.09	4,561.58	4,561.58	4,561.58	4,561.58	0.00	0.00	0.00
1799													
1800	237455												
1801	ACCRUE INTEREST EXP-AMG ALUMINUM												
1802													
1803	TEST YEAR 2014-2015	(21.19)	(28.33)	(35.24)	(42.38)	(49.29)	(56.43)	(63.57)	(70.02)	(77.16)	(84.07)	(91.21)	(14.05)
1804	PRIOR YEAR 2013-2014	(20.17)	(26.36)	(32.35)	(38.54)	(44.53)	(50.72)	(57.86)	(64.31)	(71.45)	(78.36)	(7.14)	(14.05)
1805	INCREASE/(DECREASE)	(1.02)	(1.97)	(2.89)	(3.84)	(4.76)	(5.71)	(5.71)	(5.71)	(5.71)	(5.71)	(84.07)	0.00
1806													
1807	237460												
1808	ACCRUED INTEREST EXP-HOPKINS CO COA												
1809													
1810	TEST YEAR 2014-2015	(4.73)	(5.01)	(5.28)	(5.56)	(5.83)	(6.11)	(6.39)	(6.53)	(6.81)	(1.08)	(1.36)	(1.63)
1811	PRIOR YEAR 2013-2014	(1.64)	(1.88)	(2.11)	(2.35)	(2.58)	(2.82)	(3.10)	(3.35)	(3.63)	(3.90)	(4.18)	(4.45)
1812	INCREASE/(DECREASE)	(3.09)	(3.13)	(3.17)	(3.21)	(3.25)	(3.29)	(3.29)	2.82	2.82	2.82	2.82	2.82
1813													
1814	237465												
1815	ACC INT EXP-SEBREE MINING-KMMC												
1816													
1817	TEST YEAR 2014-2015	(2.55)	(3.41)	(4.24)	(5.10)	(5.93)	(6.79)	(7.65)	(8.42)	(9.28)	(9.92)	(10.70)	(1.53)
1818	PRIOR YEAR 2013-2014	(148.67)	(149.41)	(150.13)	(150.87)	(151.59)	(152.33)	(153.19)	(153.96)	(154.82)	(155.65)	(0.86)	(1.69)
1819	INCREASE/(DECREASE)	146.12	146.00	145.89	145.77	145.66	145.54	145.54	145.54	145.54	145.73	(9.84)	0.16
1820													

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		July	August	September	October	November	December	January	February	March	April	May	June
1821	237470												
1822	ACC INTEREST EXP ON DEP-MIDWAY MINE												
1823													
1824	TEST YEAR 2014-2015	(232.09)	(271.84)	(310.31)	(350.06)	(388.53)	(428.28)	(468.03)	(503.93)	(75.65)	(114.12)	(153.87)	(192.34)
1825	PRIOR YEAR 2013-2014	(201.14)	(235.59)	(268.93)	(303.38)	(336.72)	(371.17)	(410.92)	(35.90)	(75.65)	(114.12)	(153.87)	(192.34)
1826	INCREASE/(DECREASE)	(30.95)	(36.25)	(41.38)	(46.68)	(51.81)	(57.11)	(57.11)	(468.03)	0.00	0.00	0.00	0.00
1827													
1828	237475												
1829	ACC INT EXP-SEBREE MINING-ALLIED RE												
1830													
1831	TEST YEAR 2014-2015	(82.88)	(110.81)	(137.83)	(165.76)	(192.78)	(220.71)	(248.64)	(273.86)	(301.79)	(322.54)	(342.29)	(38.87)
1832	PRIOR YEAR 2013-2014	(4,849.70)	(4,873.90)	(4,897.32)	(4,921.52)	(4,944.94)	(4,969.27)	(5,000.00)	(5,030.00)	(5,060.00)	(5,090.00)	(5,120.00)	(5,150.00)
1833	INCREASE/(DECREASE)	4,766.82	4,763.09	4,759.49	4,755.76	4,752.16	4,748.56	4,745.00	4,741.50	4,738.00	4,734.50	4,731.00	4,727.50
1834													
1835	237480												
1836	ACC INTEREST EX-ARMSTRONG COAL-DOCK												
1837													
1838	TEST YEAR 2014-2015	(260.55)	(275.84)	(290.53)	(305.92)	(320.71)	(336.00)	(351.29)	(29.10)	(44.39)	(59.18)	(74.47)	(89.26)
1839	PRIOR YEAR 2013-2014	(90.61)	(103.86)	(119.68)	(129.93)	(142.75)	(156.00)	(171.29)	(185.10)	(200.39)	(215.18)	(230.47)	(245.26)
1840	INCREASE/(DECREASE)	(169.94)	(171.98)	(173.95)	(175.99)	(177.96)	(180.00)	(180.00)	156.00	156.00	156.00	156.00	156.00
1841													
1842	237485												
1843	ACCRUED INT-ARMSTRONG COAL-LEWIS CK												
1844													
1845	TEST YEAR 2014-2015	(31.00)	(34.63)	(38.14)	(41.77)	(45.28)	(48.91)	(52.54)	(55.82)	(59.45)	(62.96)	(66.59)	(70.10)
1846	PRIOR YEAR 2013-2014	(27.70)	(30.84)	(33.88)	(37.02)	(40.00)	(43.20)	(46.83)	(50.09)	(53.72)	(57.23)	(60.86)	(64.37)
1847	INCREASE/(DECREASE)	(3.30)	(3.79)	(4.26)	(4.75)	(5.22)	(5.71)	(5.71)	(42.73)	(42.73)	(42.73)	(42.73)	(42.73)
1848													
1849	237490												
1850	ACC INTEREST EXP ON DEP-SOUTHWIRE												
1851													
1852	TEST YEAR 2014-2015	(277.38)	(304.44)	(330.63)	(353.25)	(379.44)	(406.50)	(433.56)	(458.00)	(485.06)	(511.25)	(538.31)	(564.50)
1853	PRIOR YEAR 2013-2014	(252.75)	(279.21)	(298.91)	(316.16)	(336.86)	(352.32)	(371.38)	(388.82)	(408.88)	(429.07)	(450.13)	(471.32)
1854	INCREASE/(DECREASE)	(24.63)	(26.23)	(31.72)	(37.09)	(42.58)	(47.18)	(47.18)	(47.18)	(47.18)	(47.18)	(47.18)	(47.18)
1855													
1856	237495												
1857	ACC INTEREST EXP ON ACCURIDE DEP												
1858													
1859	TEST YEAR 2014-2015	(784.11)	(784.11)	(784.11)	(784.11)	(784.11)	(784.11)	(784.11)	(784.11)	(784.11)	(784.11)	(784.11)	(784.11)
1860	PRIOR YEAR 2013-2014	(784.11)	(784.11)	(784.11)	(784.11)	(784.11)	(784.11)	(784.11)	(784.11)	(784.11)	(784.11)	(784.11)	(784.11)
1861	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1862													
1863	238100												
1864	PATRONAGE CAPITAL PAYABLE												
1865													
1866	TEST YEAR 2014-2015	(7.09)	(7.09)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,587,089.84)	0.00
1867	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,474,839.32)	0.00
1868	INCREASE/(DECREASE)	(7.09)	(7.09)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(112,250.52)	0.00
1869													
1870	241000												
1871	TAXES PAYABLE-SALES TAX												
1872													
1873	TEST YEAR 2014-2015	(43,519.04)	(49,435.37)	(57,719.26)	(63,756.11)	(71,910.35)	(81,916.46)	(94,945.55)	(113,679.80)	(138,828.92)	6,621.42	5,048.51	9,228.72
1874	PRIOR YEAR 2013-2014	(89,857.44)	(110,934.76)	(137,264.29)	(153,531.69)	(174,981.81)	(203,824.73)	(240,039.99)	(285,792.43)	(345,201.09)	(420,867.37)	(514,917.84)	(633,035.28)
1875	INCREASE/(DECREASE)	46,338.40	62,499.39	80,545.03	90,775.58	103,071.46	121,908.27	145,094.44	172,112.63	206,372.17	214,235.95	209,869.33	223,807.56
1876													
1877	241100												
1878	TAXES PAYABLE-U S INCOME TAX W/HELD												
1879													
1880	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1881	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54,381.27
1882	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(54,381.27)
1883													
1884	241200												
1885	TAXES PAYABLE-KY INCOME TAX W/HELD												
1886													
1887	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(20,435.63)	0.00	0.00
1888	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	(20,653.00)	(65,055.59)	0.00	0.00	0.00	0.00	0.00
1889	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	20,653.00	65,055.59	0.00	0.00	(20,435.63)	0.00	0.00
1890													

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Row	(a)	(b) July	(c) August	(d) September	(e) October	(f) November	(g) December	(h) January	(i) February	(j) March	(k) April	(l) May	(m) June
1891	241250												
1892	TAXES PAYABLE-INDIANA TAX W/HOLD												
1893													
1894	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(771.94)	0.00
1895	PRIOR YEAR 2013-2014	0.00	0.00	0.00	(514.50)	0.00	(643.25)	0.00	0.00	0.00	0.00	0.00	0.00
1896	INCREASE/(DECREASE)	0.00	0.00	0.00	514.50	0.00	643.25	0.00	0.00	0.00	0.00	(771.94)	0.00
1897													
1898	241300												
1899	TAXES PAYABLE-HANCOCK CO OGC TAX												
1900													
1901	TEST YEAR 2014-2015	(502.29)	(836.97)	0.00	(289.33)	(753.50)	(1,151.43)	(379.04)	(641.83)	(928.08)	(271.94)	(600.99)	(933.70)
1902	PRIOR YEAR 2013-2014	(453.00)	(698.67)	0.00	(345.59)	(724.68)	(1,048.04)	(501.82)	(945.40)	0.00	(328.80)	(665.88)	0.00
1903	INCREASE/(DECREASE)	(383.97)	698.67	(289.33)	(407.91)	(426.75)	669.00	122.76	303.57	(928.08)	56.86	64.89	(933.70)
1904													
1905	241310												
1906	OHIO CO OCCUPATIONAL TAX												
1907													
1908	TEST YEAR 2014-2015	(409.41)	(681.57)	0.00	(223.31)	(396.96)	(641.96)	(91.26)	(239.40)	(371.42)	(186.26)	(312.11)	(476.08)
1909	PRIOR YEAR 2013-2014	(269.50)	(587.21)	0.00	(221.55)	(513.76)	(771.36)	(412.76)	(774.22)	0.00	(258.60)	(527.81)	0.00
1910	INCREASE/(DECREASE)	(119.91)	(94.36)	0.00	(1.76)	116.80	129.40	321.50	534.82	(371.42)	72.34	215.70	(476.08)
1911													
1912	241320												
1913	CALDWELL COUNTY OCCUPATIONAL TAX												
1914													
1915	TEST YEAR 2014-2015	(61.08)	(104.24)	(149.05)	(105.93)	(198.96)	(347.36)	(70.29)	(103.72)	(165.85)	(75.38)	(173.27)	(246.77)
1916	PRIOR YEAR 2013-2014	(59.95)	(93.82)	0.00	(37.02)	(64.08)	(93.04)	(47.28)	(88.90)	0.00	(29.00)	(57.55)	0.00
1917	INCREASE/(DECREASE)	(1.13)	(10.42)	(149.05)	(68.91)	(134.88)	(254.32)	(23.01)	(14.82)	(165.85)	(46.38)	(115.72)	(246.77)
1918													
1919	241330												
1920	MARION OCCUPATIONAL TAX												
1921													
1922	TEST YEAR 2014-2015	0.00	0.00	0.00	(6.84)	(7.78)	(6.19)	(6.58)	(14.30)	(26.85)	(20.10)	(22.42)	(22.42)
1923	PRIOR YEAR 2013-2014	(1,867.44)	(2,155.03)	(1,876.02)	(2,069.90)	(2,069.90)	(116.32)	0.00	0.00	0.00	0.00	0.00	0.00
1924	INCREASE/(DECREASE)	1,867.44	2,155.03	1,876.02	2,063.06	2,062.12	108.13	(6.58)	(14.30)	(26.85)	(20.10)	(22.42)	(22.42)
1925													
1926	241340												
1927	MCLEAN COUNTY OCCUPATIONAL TAX												
1928													
1929	TEST YEAR 2014-2015	(260.00)	(432.14)	0.00	(215.14)	(400.43)	(583.05)	(169.21)	(326.20)	(426.80)	(88.70)	(225.13)	(312.44)
1930	PRIOR YEAR 2013-2014	(259.12)	(443.54)	0.00	(169.53)	(336.04)	(493.24)	(266.33)	(502.50)	0.00	(161.89)	(333.41)	0.00
1931	INCREASE/(DECREASE)	(0.88)	11.40	0.00	(45.61)	(64.39)	(69.81)	97.12	176.30	(426.80)	73.19	108.28	(312.44)
1932													
1933	241350												
1934	ACCRUED GROSS REVENUE TAX-CRITTENDE												
1935													
1936	TEST YEAR 2014-2015	(7,891.31)	(8,071.68)	(6,976.80)	(7,610.36)	(6,786.10)	(8,980.85)	(9,831.87)	(10,787.92)	(11,830.25)	(9,114.93)	(7,218.23)	(6,657.09)
1937	PRIOR YEAR 2013-2014	(6,709.39)	(7,121.64)	(7,387.02)	(8,102.55)	(234.19)	2,436.96	437.06	(11,503.26)	(11,619.27)	(9,682.46)	(7,265.89)	(6,995.41)
1938	INCREASE/(DECREASE)	(1,181.92)	(950.04)	(1,589.78)	482.19	(6,551.91)	(11,417.81)	(10,268.93)	715.34	(210.98)	567.53	47.66	338.32
1939													
1940	241370												
1941	DAVISS CO OCCUPATIONAL TAX												
1942													
1943	TEST YEAR 2014-2015	0.00	0.00	0.00	(1,467.88)	0.00	(2,302.74)	(1,596.20)	(784.05)	0.00	0.00	0.00	0.00
1944	PRIOR YEAR 2013-2014	(1,504.83)	0.00	0.00	0.00	0.00	(1,581.49)	0.00	(1,840.91)	0.00	0.00	0.00	0.00
1945	INCREASE/(DECREASE)	1,504.83	0.00	0.00	(1,467.88)	0.00	(721.25)	(1,596.20)	1,056.86	0.00	0.00	0.00	0.00
1946													
1947	241375												
1948	CRITTENDEN CO OCCUPATIONAL TAX												
1949													
1950	TEST YEAR 2014-2015	(403.37)	(663.06)	0.00	(333.10)	(669.30)	(1,127.41)	(1,386.35)	446.93	255.36	679.81	482.12	314.28
1951	PRIOR YEAR 2013-2014	1,409.88	1,350.25	1,876.02	1,681.44	1,369.86	(912.47)	(411.03)	(745.83)	0.00	(261.36)	(527.51)	0.00
1952	INCREASE/(DECREASE)	(1,813.25)	(2,013.31)	(1,876.02)	(2,014.54)	(2,039.16)	(214.94)	(975.32)	1,192.76	255.36	941.17	1,019.63	314.28
1953													
1954	241380												
1955	UNION CO OCCUPATIONAL TAX												
1956													
1957	TEST YEAR 2014-2015	(46.45)	(79.22)	(110.65)	(78.67)	(156.24)	(216.20)	(82.28)	(121.78)	(168.49)	(54.20)	(91.50)	(122.59)
1958	PRIOR YEAR 2013-2014	(43.78)	(66.85)	0.00	(34.18)	(64.11)	(95.05)	(49.99)	(94.78)	0.00	(32.60)	(63.55)	0.00
1959	INCREASE/(DECREASE)	(4.69)	(12.37)	(110.65)	(44.49)	(92.13)	(121.15)	(32.29)	(27.00)	(168.49)	(21.60)	(27.95)	(122.59)
1960													

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		July	August	September	October	November	December	January	February	March	April	May	June
1961	241390												
1962	CITY OF OWENSBORO OCCUPATIONAL TAX												
1963													
1964	TEST YEAR 2014-2015	0.00	0.00	0.00	(74.65)	0.00	(105.02)	(64.64)	(34.42)	0.00	0.00	0.00	0.00
1965	PRIOR YEAR 2013-2014	(25.82)	0.00	0.00	0.00	0.00	(6.93)	0.00	(7.53)	0.00	0.00	0.00	0.00
1966	INCREASE/(DECREASE)	25.82	0.00	0.00	(74.65)	0.00	(98.09)	(64.64)	(26.89)	0.00	0.00	0.00	0.00
1967													
1968	241395												
1969	CITY OF HENDERSON-OCCUPATIONAL TAX												
1970													
1971	TEST YEAR 2014-2015	0.00	0.00	0.00	(1,083.16)	0.00	0.00	(1,139.88)	(643.97)	0.00	0.00	0.00	0.00
1972	PRIOR YEAR 2013-2014	(1,027.23)	0.00	0.00	0.00	0.00	0.00	0.00	(1,376.25)	0.00	0.00	0.00	0.00
1973	INCREASE/(DECREASE)	1,027.23	0.00	0.00	(1,083.16)	0.00	0.00	(1,139.88)	732.28	0.00	0.00	0.00	0.00
1974													
1975	241400												
1976	TAXES PAYABLE-OHIO CO UTILITY												
1977													
1978	TEST YEAR 2014-2015	(29,878.95)	(30,888.33)	(28,090.03)	(30,210.90)	(29,069.57)	(32,150.33)	(34,619.99)	(36,035.79)	(37,741.47)	(31,447.84)	(28,012.67)	(27,097.99)
1979	PRIOR YEAR 2013-2014	(24,715.50)	(27,942.18)	(30,123.87)	(28,090.33)	(28,893.65)	(33,230.67)	(36,368.58)	(38,549.92)	(37,969.64)	(32,355.79)	(28,418.37)	(27,779.27)
1980	INCREASE/(DECREASE)	(5,163.45)	(3,846.15)	2,033.84	(2,120.57)	(175.92)	1,060.34	1,748.59	2,514.13	228.17	907.95	405.70	661.26
1981													
1982	241450												
1983	ACCRUED GROSS REVENUE TAX-CALDWELL												
1984													
1985	TEST YEAR 2014-2015	(4,610.93)	(4,415.77)	(4,782.59)	(4,107.05)	(3,683.01)	(5,144.39)	(5,646.83)	(6,198.19)	(6,648.82)	(5,331.21)	(3,909.88)	(3,776.44)
1986	PRIOR YEAR 2013-2014	(3,766.78)	(3,969.65)	(4,222.81)	(4,395.80)	(3,929.47)	(5,010.71)	(6,230.15)	(6,787.07)	(6,747.21)	(5,660.67)	(4,165.60)	(3,641.83)
1987	INCREASE/(DECREASE)	(844.15)	(446.12)	(559.78)	288.75	246.46	(133.68)	583.32	588.88	98.39	329.46	255.72	65.39
1988													
1989	241500												
1990	TAXES PAYABLE-HANCOCK CO UTILITY												
1991													
1992	TEST YEAR 2014-2015	(25,503.02)	(26,685.19)	(27,804.70)	(25,318.71)	(23,042.11)	(25,876.43)	(28,084.60)	(29,438.03)	(31,234.38)	(26,507.45)	(23,649.34)	(23,510.37)
1993	PRIOR YEAR 2013-2014	(21,612.67)	(23,541.37)	(24,983.95)	(26,137.60)	(23,134.85)	(25,242.48)	(29,187.16)	(30,865.94)	(30,450.93)	(26,132.28)	(23,070.78)	(22,702.61)
1994	INCREASE/(DECREASE)	(3,890.35)	(3,043.82)	(2,820.75)	818.89	92.74	(633.95)	1,102.56	1,427.91	(783.45)	(375.17)	(578.56)	(607.76)
1995													
1996	241550												
1997	ACCRUED GROSS REVENUE TAX-UNION CO												
1998													
1999	TEST YEAR 2014-2015	(10,706.27)	(11,310.82)	(11,904.43)	(11,951.60)	(12,314.99)	(13,361.91)	(13,119.29)	(13,959.95)	(14,704.15)	(12,764.30)	(10,034.39)	(9,361.45)
2000	PRIOR YEAR 2013-2014	(8,690.04)	(9,623.07)	(9,936.49)	(12,442.19)	(12,800.01)	(13,171.69)	(13,567.18)	(14,861.85)	(15,275.68)	(12,705.47)	(10,158.44)	(9,424.41)
2001	INCREASE/(DECREASE)	(2,016.23)	(1,687.75)	(1,967.94)	490.59	285.02	(190.22)	447.89	701.90	571.53	(58.83)	124.05	62.96
2002													
2003	241600												
2004	TAXES PAYABLE-DAVISS CO UTILITY												
2005													
2006	TEST YEAR 2014-2015	(101,932.85)	(113,795.71)	(118,730.27)	(118,094.40)	(96,539.81)	(97,452.27)	(103,339.57)	(115,030.26)	(116,196.54)	(106,070.99)	(92,521.45)	(88,737.34)
2007	PRIOR YEAR 2013-2014	(86,393.03)	(96,851.01)	(101,283.61)	(120,100.13)	(97,540.88)	(93,420.99)	(107,337.59)	(114,776.86)	(118,459.45)	(100,654.37)	(90,335.95)	(88,687.35)
2008	INCREASE/(DECREASE)	(15,539.82)	(16,944.70)	(17,446.66)	2,005.73	1,001.07	(4,031.28)	3,998.02	(253.60)	262.51	(5,416.62)	(2,185.50)	(48.99)
2009													
2010	241650												
2011	ACCRUED GROSS REV TAX-LIVINGSTON												
2012													
2013	TEST YEAR 2014-2015	(37.48)	(23.63)	(30.36)	(23.08)	(24.89)	(25.99)	(37.88)	(31.22)	(32.53)	(43.63)	(21.38)	(19.41)
2014	PRIOR YEAR 2013-2014	(17.30)	(18.76)	(17.06)	(20.01)	(16.08)	(19.47)	(23.95)	(26.07)	(28.27)	(23.42)	(18.74)	(17.30)
2015	INCREASE/(DECREASE)	(20.18)	(6.87)	(13.29)	(3.07)	(8.81)	(6.52)	(13.93)	(5.15)	(4.26)	(20.21)	(2.64)	(2.11)
2016													
2017	241700												
2018	TAXES PAYABLE-MCLEAN CO UTILITY												
2019													
2020	TEST YEAR 2014-2015	(18,054.78)	(18,853.88)	(20,605.68)	(17,581.24)	(17,378.67)	(19,676.09)	(21,493.22)	(23,637.69)	(24,893.47)	(20,119.74)	(17,219.01)	(17,597.42)
2021	PRIOR YEAR 2013-2014	(13,048.12)	(15,555.99)	(17,148.70)	(16,191.81)	(15,890.28)	(18,934.47)	(21,277.53)	(23,163.44)	(21,597.03)	(19,589.91)	(16,682.58)	(16,545.26)
2022	INCREASE/(DECREASE)	(5,006.66)	(3,297.89)	(3,458.98)	(1,389.43)	(1,488.39)	(741.62)	(215.69)	(474.25)	(3,296.44)	(529.83)	(536.43)	(1,052.16)
2023													
2024	241800												
2025	TAXES PAYABLE-HENDERSON CO UTILITY												
2026													
2027	TEST YEAR 2014-2015	(44,947.76)	(48,009.63)	(50,393.68)	(50,046.00)	(42,752.06)	(43,630.99)	(51,340.22)	(56,539.77)	(59,078.41)	(57,497.11)	(44,637.51)	(39,577.01)
2028	PRIOR YEAR 2013-2014	(36,670.36)	(41,190.10)	(44,455.97)	(49,170.06)	(42,926.64)	(43,416.70)	(51,535.44)	(58,512.25)	(63,555.09)	(52,895.48)	(44,412.45)	(40,321.92)
2029	INCREASE/(DECREASE)	(8,277.40)	(6,819.53)	(5,937.71)	(875.94)	174.78	(214.29)	195.22	1,972.48	4,476.68	(4,601.63)	(225.06)	744.91
2030													

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		July	August	September	October	November	December	January	February	March	April	May	June
2031	241850												
2032	ACCRUED GROSS REVENUE TAX-LYON CO												
2033													
2034	TEST YEAR 2014-2015	(6,100.90)	(5,936.50)	(6,563.00)	(5,697.48)	(5,071.39)	(6,065.30)	(6,748.64)	(7,111.26)	(7,775.14)	(5,945.27)	(5,015.83)	(4,753.42)
2035	PRIOR YEAR 2013-2014	(4,915.97)	(5,374.91)	(5,392.00)	(5,765.40)	(4,745.25)	(5,891.39)	(6,792.78)	(7,368.02)	(7,284.86)	(5,547.51)	(4,583.69)	(5,466.15)
2036	INCREASE/(DECREASE)	(1,184.93)	(561.59)	(1,171.00)	67.92	(326.14)	(173.91)	44.14	256.76	(490.28)	(397.76)	(432.14)	712.73
2037													
2038	241870												
2039	TAXES PAYABLE-BRECKENRIDGE CO												
2040													
2041	TEST YEAR 2014-2015	(13.48)	(16.79)	(14.26)	(11.74)	(11.74)	(16.04)	(14.30)	(23.18)	(24.49)	(2.97)	(10.44)	(11.24)
2042	PRIOR YEAR 2013-2014	(4.49)	(6.52)	(10.71)	(9.14)	(13.54)	(13.30)	(14.73)	(17.75)	(13.94)	(13.98)	(6.73)	(8.49)
2043	INCREASE/(DECREASE)	(8.99)	(10.27)	(3.57)	(2.60)	1.80	(2.74)	0.43	(5.43)	(10.55)	11.01	(1.71)	(2.75)
2044													
2045	241900												
2046	TAXES PAYABLE-WEBSTER CO UTILITY												
2047													
2048	TEST YEAR 2014-2015	(19,321.58)	(19,914.66)	(21,628.26)	(20,004.94)	(19,005.74)	(22,225.39)	(23,636.26)	(26,168.04)	(27,654.45)	(22,423.45)	(19,041.14)	(17,054.06)
2049	PRIOR YEAR 2013-2014	(17,576.92)	(18,420.95)	(20,867.14)	(22,485.24)	(21,323.06)	(23,955.41)	(27,716.76)	(29,287.94)	(28,714.57)	(24,595.85)	(20,553.56)	(19,280.51)
2050	INCREASE/(DECREASE)	(1,744.66)	(1,493.71)	(761.12)	2,480.30	2,317.32	1,730.02	4,080.50	3,119.90	1,050.12	2,172.40	1,512.42	2,226.45
2051													
2052	241940												
2053	TAXES PAYABLE-CITY OF DIXON-FRANCHISE												
2054													
2055	TEST YEAR 2014-2015	(193.26)	(389.31)	(590.91)	(178.88)	(330.96)	(494.82)	(172.03)	(380.38)	(605.61)	(191.36)	(343.03)	(492.72)
2056	PRIOR YEAR 2013-2014	0.00	(152.71)	(357.18)	(181.19)	(338.23)	(485.67)	(190.53)	(407.12)	(639.41)	(197.50)	(363.11)	(512.23)
2057	INCREASE/(DECREASE)	(193.26)	(236.60)	(233.73)	2.31	7.27	(9.15)	18.50	26.74	33.80	6.14	20.08	19.51
2058													
2059	241950												
2060	TAXES PAYABLE - HOPKINS CO. UTILITY												
2061													
2062	TEST YEAR 2014-2015	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39
2063	PRIOR YEAR 2013-2014	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39
2064	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2065													
2066	241960												
2067	TAXES PAYABLE-WHITESVILLE FRANCHISE												
2068													
2069	TEST YEAR 2014-2015	(1,045.46)	(2,493.80)	(3,736.45)	(1,546.94)	(2,796.82)	(3,920.30)	(1,166.89)	(2,443.98)	(3,643.87)	(1,206.59)	(2,324.94)	(3,242.30)
2070	PRIOR YEAR 2013-2014	(1,104.42)	(2,344.93)	(3,577.28)	(1,425.43)	(1,636.49)	(3,629.58)	(1,170.09)	(2,415.61)	(3,672.96)	(1,172.38)	(2,252.88)	(3,502.64)
2071	INCREASE/(DECREASE)	58.96	(148.67)	(159.17)	(321.51)	(1,160.33)	(290.72)	3.20	(26.37)	29.09	(34.21)	(72.05)	360.34
2072													
2073	241970												
2074	TAXES PAYABLE-OWENSBORO FRANCHISE												
2075													
2076	TEST YEAR 2014-2015	(19,068.99)	(39,382.86)	(60,357.45)	(20,561.62)	(37,898.26)	(53,988.69)	(15,852.10)	(32,519.87)	(49,558.87)	(14,999.20)	(30,602.22)	(46,881.66)
2077	PRIOR YEAR 2013-2014	(16,240.29)	(33,631.03)	(51,670.66)	(21,635.97)	(39,018.01)	(53,047.90)	(15,941.65)	(32,437.14)	(48,989.95)	(14,680.52)	(29,718.82)	(45,962.69)
2078	INCREASE/(DECREASE)	(2,828.70)	(5,751.83)	(8,686.79)	1,074.35	1,119.75	(940.79)	89.55	(82.73)	(568.92)	(318.68)	(883.40)	(918.97)
2079													
2080	241980												
2081	TAXES PAYABLE-HARTFORD FRANCHISE												
2082													
2083	TEST YEAR 2014-2015	(351.37)	(696.88)	(1,099.73)	(309.45)	(559.60)	(844.47)	(274.78)	(575.29)	(861.61)	(242.35)	(478.01)	(805.37)
2084	PRIOR YEAR 2013-2014	(276.99)	(586.98)	(925.58)	(302.36)	(556.90)	(785.88)	(262.90)	(560.77)	(835.75)	(245.66)	(491.75)	(773.25)
2085	INCREASE/(DECREASE)	(74.38)	(109.90)	(174.15)	(7.09)	(2.70)	(58.59)	(11.88)	(24.52)	(25.86)	3.31	13.74	(32.12)
2086													
2087	241990												
2088	TAXES PAYABLE-BEAVER DAM FRANCHISE												
2089													
2090	TEST YEAR 2014-2015	(1,774.63)	(3,967.31)	(5,527.37)	(1,537.06)	(2,997.41)	(4,424.29)	(1,469.03)	(2,944.82)	(4,381.27)	(1,311.43)	(3,095.66)	(4,366.49)
2091	PRIOR YEAR 2013-2014	(1,485.41)	(2,886.06)	(4,580.51)	(1,489.37)	(2,893.17)	(4,145.37)	(1,463.67)	(2,961.00)	(4,342.02)	(1,300.35)	(2,691.32)	(4,362.17)
2092	INCREASE/(DECREASE)	(289.22)	(781.25)	(946.86)	(47.69)	(104.24)	(278.92)	(5.36)	16.18	(39.25)	(11.08)	(404.36)	(4.32)
2093													
2094	242200												
2095	ACCRUED PAYROLL												
2096													
2097	TEST YEAR 2014-2015	(165,967.18)	(214,214.73)	(292,024.02)	(418,160.00)	(428,936.93)	(121,836.18)	(215,130.40)	(208,714.40)	(302,125.87)	(388,378.50)	(443,126.24)	(554,959.74)
2098	PRIOR YEAR 2013-2014	(112,419.47)	(192,021.75)	(232,669.43)	(385,185.57)	(421,133.26)	(515,406.03)	(207,166.52)	(205,389.06)	(253,662.26)	(341,173.76)	(427,214.94)	(473,544.97)
2099	INCREASE/(DECREASE)	(53,547.71)	(22,192.98)	(59,354.59)	(32,974.43)	(7,803.67)	393,569.85	(7,963.88)	(3,325.34)	(48,463.61)	(47,204.74)	(15,911.30)	(81,414.77)
2100													

KENERGY CORP.
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 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b) July	(c) August	(d) September	(e) October	(f) November	(g) December	(h) January	(i) February	(j) March	(k) April	(l) May	(m) June
2101	242201												
2102	HOLIDAY PAY												
2103													
2104	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2105	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	24.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2106	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	(24.81)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2107													
2108	242210												
2109	PAYROLL DEDUCTION-UNITED FUND												
2110													
2111	TEST YEAR 2014-2015	(4,501.52)	(7,502.22)	(10,468.45)	(2,955.45)	(5,910.19)	(0.93)	(4,211.61)	(7,455.81)	(1.08)	(3,197.80)	(6,392.52)	(1.23)
2112	PRIOR YEAR 2013-2014	(4,522.53)	(7,397.61)	0.03	(2,822.07)	(5,635.49)	0.02	(5,513.12)	(8,591.88)	(0.22)	(3,058.98)	(6,092.44)	(0.47)
2113	INCREASE/(DECREASE)	21.01	(104.61)	(10,468.48)	(133.38)	(274.70)	(0.95)	1,301.51	1,136.07	(0.86)	(138.82)	(300.08)	(0.76)
2114													
2115	242220												
2116	PAYROLL DEDUCTION-CREDIT UNION												
2117													
2118	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2119	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2120	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2121													
2122	242230												
2123	PAYROLL DED-SURE CONTRIBUTION												
2124													
2125	TEST YEAR 2014-2015	(187.50)	(312.50)	(437.50)	(562.50)	(687.50)	(875.00)	(999.00)	(1,121.00)	(1,240.00)	(1,359.00)	(1,478.00)	0.00
2126	PRIOR YEAR 2013-2014	(153.00)	(255.00)	(357.00)	(457.00)	(591.00)	(726.00)	(919.50)	(1,048.50)	(1,177.50)	(1,306.50)	(1,433.50)	0.00
2127	INCREASE/(DECREASE)	(34.50)	(57.50)	(80.50)	(105.50)	(96.50)	(149.00)	(79.50)	(72.50)	(62.50)	(52.50)	(44.50)	0.00
2128													
2129	242240												
2130	PAYROLL DED-CANCER & LIFE INS												
2131													
2132	TEST YEAR 2014-2015	(1,508.61)	(1,508.74)	(1,153.73)	(1,153.86)	31,207.78	(1,118.86)	(603.57)	(653.95)	(654.15)	(654.35)	35,046.77	39,568.20
2133	PRIOR YEAR 2013-2014	(4,354.27)	(4,299.83)	(4,001.78)	(1,463.50)	(1,463.59)	(4,068.35)	(886.90)	(4,025.67)	(940.39)	(4,025.91)	(4,018.20)	31,834.17
2134	INCREASE/(DECREASE)	2,845.66	2,791.09	2,848.05	309.62	32,671.37	2,949.49	283.33	3,371.72	286.24	3,371.56	39,064.97	7,734.03
2135													
2136	242250												
2137	PAYABLE-DEFINED CONTR PENSION PLAN												
2138													
2139	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	(3,500.22)	0.00	0.00	0.00	0.00	0.00	0.00
2140	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	(13,502.19)	0.00	0.00	0.00	0.00	0.00	0.00
2141	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	10,001.97	0.00	0.00	0.00	0.00	0.00	0.00
2142													
2143	242260												
2144	401K LOAN REPAYMENT												
2145													
2146	TEST YEAR 2014-2015	1,231.81	1,744.51	2,215.21	2,727.91	9,628.83	2,584.26	2,384.28	2,184.26	1,984.26	1,569.16	7,220.08	7,014.33
2147	PRIOR YEAR 2013-2014	(1,117.34)	(1,117.34)	(1,117.34)	(1,117.34)	(1,117.34)	(1,117.34)	(1,075.34)	(1,075.34)	(1,075.34)	(562.64)	189.32	6,720.68
2148	INCREASE/(DECREASE)	2,349.15	2,861.85	3,332.55	3,845.25	10,746.17	3,701.60	3,459.60	3,259.60	3,059.60	2,131.80	7,030.76	293.67
2149													
2150	242270												
2151	SECTION 125 PREMIUM												
2152													
2153	TEST YEAR 2014-2015	(44.22)	(44.22)	(44.22)	(44.22)	141.79	145.32	145.10	144.88	144.66	144.43	144.21	10,704.05
2154	PRIOR YEAR 2013-2014	(36.32)	(36.32)	68.28	68.28	96.78	68.28	68.28	68.28	(44.22)	(79.68)	(44.22)	(44.22)
2155	INCREASE/(DECREASE)	(7.90)	(7.90)	(112.50)	(112.50)	45.01	77.04	76.82	76.60	188.88	224.11	188.43	10,748.27
2156													
2157	242280												
2158	SECTION 125 MEDICAL SAVINGS												
2159													
2160	TEST YEAR 2014-2015	(17,750.48)	(21,028.43)	(23,139.40)	(28,680.34)	(32,757.90)	(36,318.85)	(29,708.20)	(23,298.22)	(17,107.38)	(15,329.71)	(15,740.11)	(13,169.96)
2161	PRIOR YEAR 2013-2014	(13,326.34)	(13,593.22)	(18,519.44)	(23,506.29)	(29,598.50)	(31,464.43)	(25,547.44)	(22,131.57)	(16,919.12)	(16,002.05)	(14,490.22)	(12,646.97)
2162	INCREASE/(DECREASE)	(4,424.14)	(7,435.21)	(4,619.96)	(5,174.05)	(3,159.40)	(4,854.42)	(4,160.76)	(1,166.65)	(188.26)	672.34	(1,249.89)	(522.99)
2163													
2164	242300												
2165	ACCRUED VACATION												
2166													
2167	TEST YEAR 2014-2015	(791,014.55)	(790,675.67)	(799,727.20)	(764,393.60)	(778,040.83)	(765,452.69)	(751,204.79)	(778,090.34)	(804,143.31)	(796,676.57)	(801,029.78)	(780,723.20)
2168	PRIOR YEAR 2013-2014	(818,902.90)	(845,381.26)	(859,015.88)	(825,332.48)	(828,232.26)	(767,155.45)	(762,384.89)	(790,029.98)	(818,057.51)	(810,847.40)	(810,506.08)	(799,192.72)
2169	INCREASE/(DECREASE)	27,888.35	54,685.59	59,288.68	60,938.88	50,191.43	1,702.76	11,180.10	11,939.64	13,914.20	14,170.83	9,476.30	18,469.52
2170													

KENERGY CORP.
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 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		July	August	September	October	November	December	January	February	March	April	May	June
2171	242410												
2172	WINTERCARE PAYABLE												
2173													
2174	TEST YEAR 2014-2015	(411.23)	(136.83)	(295.40)	(177.70)	(414.75)	(10.00)	(348.83)	(319.58)	(74.34)	(27.20)	(143.54)	(75.54)
2175	PRIOR YEAR 2013-2014	(176.06)	(384.14)	(658.74)	(64.12)	(95.69)	(650.34)	(1,065.64)	(661.78)	(182.10)	(257.90)	(132.80)	(243.80)
2176	INCREASE/(DECREASE)	(235.17)	247.31	521.91	(231.28)	(82.01)	235.56	716.81	342.20	107.76	230.70	(10.74)	168.26
2177													
2178	242500												
2179	OTHER CURRENT/ACCRUED LIABILITIES												
2180													
2181	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2182	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2183	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2184													
2185	252000												
2186	CONSUMER ADV FOR CONST-MOBILE HOMES												
2187													
2188	TEST YEAR 2014-2015	(78,785.62)	(70,935.97)	(69,132.59)	(72,799.09)	(76,829.68)	(77,729.27)	(76,185.47)	(76,185.47)	(76,185.47)	(76,185.47)	(77,609.75)	(71,669.13)
2189	PRIOR YEAR 2013-2014	(71,063.24)	(70,487.09)	(68,989.15)	(67,189.99)	(67,189.99)	(66,612.46)	(72,645.29)	(72,689.40)	(72,689.40)	(71,763.99)	(71,752.32)	(80,313.27)
2190	INCREASE/(DECREASE)	(7,722.38)	(448.88)	(143.44)	(5,609.10)	(9,639.69)	(11,116.81)	(3,540.18)	(3,496.07)	(3,496.07)	(4,421.48)	(5,857.43)	8,644.14
2191													
2192	252100												
2193	CONSUMER ADV FOR CONST-TEMP SERVICE												
2194													
2195	TEST YEAR 2014-2015	(872,307.94)	(873,831.75)	(905,269.58)	(895,310.26)	(891,144.35)	(898,636.54)	(900,163.73)	(913,444.54)	(911,963.47)	(904,007.99)	(926,868.11)	(930,589.46)
2196	PRIOR YEAR 2013-2014	(826,254.83)	(856,831.07)	(868,147.07)	(882,380.88)	(877,334.01)	(871,738.55)	(860,349.20)	(873,615.44)	(873,347.73)	(875,899.86)	(871,047.73)	(862,134.15)
2197	INCREASE/(DECREASE)	(46,053.11)	(16,800.68)	(37,122.51)	(12,929.38)	(13,810.34)	(26,897.99)	(39,814.53)	(39,829.10)	(38,615.74)	(28,108.13)	(55,820.38)	(68,455.31)
2198													
2199	252200												
2200	CUSTOMER CONTRIBUTIONS-NEW LINE												
2201													
2202	TEST YEAR 2014-2015	(9,112.14)	(9,112.14)	(9,112.14)	(9,112.14)	(9,112.14)	(9,112.14)	(9,112.14)	(9,112.14)	(9,112.14)	(9,112.14)	(9,112.14)	(9,112.14)
2203	PRIOR YEAR 2013-2014	(9,112.14)	(9,112.14)	(9,112.14)	(9,112.14)	(9,112.14)	(9,112.14)	(9,112.14)	(9,112.14)	(9,112.14)	(9,112.14)	(9,112.14)	(9,112.14)
2204	INCREASE/(DECREASE)	296,158.11	354,642.13	406,850.02	462,211.54	531,394.52	9,112.14	69,512.66	28,895.79	81,998.72	139,955.99	205,222.01	261,456.56
2205													
2206	252250												
2207	CUSTOMERS CONTRI-4 YR GUARANTEES												
2208													
2209	TEST YEAR 2014-2015	(278,223.88)	(278,223.88)	(285,287.88)	(285,287.88)	(285,287.88)	(285,287.88)	(285,287.88)	(285,287.88)	(176,895.32)	(161,246.00)	(144,722.00)	(161,854.00)
2210	PRIOR YEAR 2013-2014	(314,976.88)	(314,976.88)	(343,315.88)	(343,315.88)	(343,315.88)	(343,315.88)	(323,409.88)	(323,409.88)	(323,409.88)	(278,223.88)	(278,223.88)	(278,223.88)
2211	INCREASE/(DECREASE)	36,753.00	36,753.00	58,028.00	58,028.00	58,028.00	58,028.00	38,122.00	38,122.00	148,514.56	116,977.88	133,501.88	116,369.88
2212													
2213	252300												
2214	CONTRIBUTION-ARMSTRONG COAL												
2215													
2216	TEST YEAR 2014-2015	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)
2217	PRIOR YEAR 2013-2014	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)
2218	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2219													
2220	252350												
2221	CONTRIBUTION-ARMSTRONG C-EQUALITY M												
2222													
2223	TEST YEAR 2014-2015	(210,000.00)	(210,000.00)	(210,000.00)	(210,000.00)	(210,000.00)	(210,000.00)	(210,000.00)	(210,000.00)	(210,000.00)	(210,000.00)	(210,000.00)	(210,000.00)
2224	PRIOR YEAR 2013-2014	(210,000.00)	(210,000.00)	(210,000.00)	(210,000.00)	(210,000.00)	(210,000.00)	(210,000.00)	(210,000.00)	(210,000.00)	(210,000.00)	(210,000.00)	(210,000.00)
2225	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2226													
2227	252360												
2228	CONTRIBUTION-ARMSTRONG-LEWIS CREEK												
2229													
2230	TEST YEAR 2014-2015	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)
2231	PRIOR YEAR 2013-2014	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)
2232	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2233													
2234	253000												
2235	ADVANCE JOINT-USE RENTAL												
2236													
2237	TEST YEAR 2014-2015	287,045.97	345,529.99	397,737.88	453,099.40	522,282.38	0.00	60,400.52	19,783.65	72,886.58	130,843.85	196,109.87	252,344.42
2238	PRIOR YEAR 2013-2014	294,281.81	353,270.22	403,462.94	465,838.16	520,441.89	0.00	56,104.02	22,952.00	59,089.89	120,293.91	177,052.93	228,581.95
2239	INCREASE/(DECREASE)	(7,235.84)	(7,740.23)	(5,725.06)	(12,738.76)	1,840.49	0.00	4,296.50	(3,168.35)	13,796.69	10,549.94	19,056.94	23,762.47
2240													

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 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b) July	(c) August	(d) September	(e) October	(f) November	(g) December	(h) January	(i) February	(j) March	(k) April	(l) May	(m) June
2241	253100												
2242	CONSUMER ACCOUNT CR BALANCES-REFUND												
2243													
2244	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2245	PRIOR YEAR 2013-2014	0.00	0.00	1,866.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2246	INCREASE/(DECREASE)	0.00	0.00	(1,866.34)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2247													
2248	253120												
2249	UNREDEEMED GIFT CERTIFICATES												
2250													
2251	TEST YEAR 2014-2015	266.44	266.44	266.44	266.44	266.44	41.44	91.44	241.44	241.44	241.44	241.44	241.44
2252	PRIOR YEAR 2013-2014	266.44	266.44	266.44	266.44	266.44	216.44	241.44	241.44	241.44	241.44	241.44	191.44
2253	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	(175.00)	(150.00)	0.00	0.00	0.00	0.00	50.00
2254													
2255	253130												
2256	OTHER DEFERRED CR-SMELTER PSC ASSESSMENT												
2257													
2258	TEST YEAR 2014-2015	(373,923.26)	(339,930.23)	(305,937.20)	(271,944.17)	(237,951.14)	(203,958.11)	(169,965.08)	(135,972.05)	(101,979.02)	(67,985.99)	(33,992.96)	(571,962.61)
2259	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2260	INCREASE/(DECREASE)	(373,923.26)	(339,930.23)	(305,937.20)	(271,944.17)	(237,951.14)	(203,958.11)	(169,965.08)	(135,972.05)	(101,979.02)	(67,985.99)	(33,992.96)	(571,962.61)
2261													
2262	253150												
2263	CONSUMER CLEARING ACCOUNT-OTHER												
2264													
2265	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2266	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2267	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2268													
2269	253200												
2270	OTHER DEFERRED CREDITS-BREC ECO DEV												
2271													
2272	TEST YEAR 2014-2015	39,666.69	(22,898.22)	(17,173.67)	(11,448.12)	(5,724.57)	0.00	5,666.67	11,333.34	17,000.01	22,666.68	28,333.35	34,000.02
2273	PRIOR YEAR 2013-2014	37,380.00	42,720.00	(18,344.20)	(12,229.46)	(6,114.72)	0.00	5,666.67	11,333.34	17,000.01	22,666.68	28,333.35	34,000.02
2274	INCREASE/(DECREASE)	2,286.69	(65,618.22)	1,170.53	780.34	390.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2275													
2276	253300												
2277	OTHER DEFERRED CREDITS-SPECIAL EQP												
2278													
2279	TEST YEAR 2014-2015	(108,160.36)	(101,171.28)	(107,385.18)	(122,390.46)	(106,529.09)	(96,227.14)	(97,528.97)	(77,128.12)	(100,047.43)	(84,285.07)	(80,119.95)	(79,502.66)
2280	PRIOR YEAR 2013-2014	(104,532.33)	(95,999.76)	(121,581.02)	(95,533.22)	(91,467.08)	(108,409.98)	(99,824.80)	(71,659.28)	(59,520.85)	(90,552.74)	(48,536.01)	(90,643.72)
2281	INCREASE/(DECREASE)	(3,628.03)	(5,171.52)	14,195.86	(25,857.24)	(15,062.01)	12,182.84	2,295.83	(5,468.84)	(40,526.58)	6,267.67	(31,583.94)	11,141.06
2282													
2283	253350												
2284	INSTALL/REMOVAL LABOR AMI 3-PHASE METERS												
2285													
2286	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8,949.92)
2287	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2288	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8,949.92)
2289													
2290	253351												
2291	INSTALL/REMOVAL LABOR AMI 1-PHASE METERS												
2292													
2293	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(119,230.92)
2294	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2295	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(119,230.92)
2296													
2297	253400												
2298	OTHER DEFERRED CREDIT-NISC PATRONAGE CA												
2299													
2300	TEST YEAR 2014-2015	(6,014.22)	(6,014.22)	(6,014.22)	(6,014.22)	(6,014.22)	(25,685.14)	(25,685.14)	(25,685.14)	(25,685.14)	(25,685.14)	(25,685.14)	(25,685.14)
2301	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	(6,014.22)	(6,014.22)	(6,014.22)	(6,014.22)	(6,014.22)	(6,014.22)	(6,014.22)
2302	INCREASE/(DECREASE)	(6,014.22)	(6,014.22)	(6,014.22)	(6,014.22)	(6,014.22)	(19,670.92)	(19,670.92)	(19,670.92)	(19,670.92)	(19,670.92)	(19,670.92)	(19,670.92)
2303													
2304	302000												
2305	FRANCHISES AND CONSENTS												
2306													
2307	TEST YEAR 2014-2015	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24
2308	PRIOR YEAR 2013-2014	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24
2309	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2310													

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 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b) July	(c) August	(d) September	(e) October	(f) November	(g) December	(h) January	(i) February	(j) March	(k) April	(l) May	(m) June
2311	360000												
2312	DIST PLANT-LAND AND LAND RIGHTS												
2313													
2314	TEST YEAR 2014-2015	901,744.88	901,744.88	901,744.88	901,744.88	901,744.88	901,744.88	901,744.88	901,744.88	901,744.88	901,744.88	901,744.88	901,744.88
2315	PRIOR YEAR 2013-2014	44,267.64	44,267.64	44,267.64	901,744.88	901,744.88	901,744.88	901,744.88	901,744.88	901,744.88	901,744.88	901,744.88	901,744.88
2316	INCREASE/(DECREASE)	857,477.24	857,477.24	857,477.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2317													
2318	360100												
2319	DIST PLANT-LAND AND LAND RIGHTS												
2320													
2321	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2322	PRIOR YEAR 2013-2014	857,477.24	857,477.24	857,477.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2323	INCREASE/(DECREASE)	(857,477.24)	(857,477.24)	(857,477.24)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2324													
2325	362000												
2326	DIST PLANT-STATION EQUIPMENT												
2327													
2328	TEST YEAR 2014-2015	20,788,208.89	20,792,115.28	20,849,230.43	20,839,372.13	20,871,462.34	20,879,785.96	20,883,890.98	20,883,890.98	20,883,890.98	20,861,491.57	20,853,000.03	20,839,141.69
2329	PRIOR YEAR 2013-2014	20,271,115.02	20,271,115.02	20,271,115.02	20,254,634.58	20,251,321.92	20,366,906.31	20,550,233.31	20,536,383.44	20,536,383.44	20,541,344.30	20,748,738.36	20,748,738.36
2330	INCREASE/(DECREASE)	517,093.87	521,000.26	578,115.41	584,737.45	620,140.42	512,879.65	333,657.67	347,507.54	347,507.54	320,147.27	104,261.67	90,403.33
2331													
2332	362100												
2333	DIST PLANT-SUPERVISORY CONTROL EQP												
2334													
2335	TEST YEAR 2014-2015	1,703,933.74	1,714,788.42	1,724,357.12	1,724,357.12	1,709,122.26	1,704,879.66	1,704,879.66	1,704,879.66	1,704,879.66	1,704,879.66	1,691,860.50	1,700,393.88
2336	PRIOR YEAR 2013-2014	1,700,991.77	1,700,991.77	1,700,991.77	1,700,991.77	1,682,756.14	1,711,120.81	1,711,120.81	1,711,120.81	1,711,120.81	1,711,120.81	1,711,120.81	1,711,120.81
2337	INCREASE/(DECREASE)	2,941.97	13,796.65	23,365.35	23,365.35	26,366.12	(6,241.15)	(6,241.15)	(6,241.15)	(6,241.15)	(6,241.15)	(19,260.31)	(10,726.93)
2338													
2339	362200												
2340	MICROWAVE SYSTEM-EQUIPMENT												
2341													
2342	TEST YEAR 2014-2015	407,761.35	407,761.35	481,561.05	481,561.05	481,561.05	481,561.05	481,561.05	481,561.05	481,561.05	481,561.05	481,561.05	481,561.05
2343	PRIOR YEAR 2013-2014	347,872.20	347,872.20	347,872.20	347,872.20	382,129.43	407,761.35	407,781.35	407,761.35	407,761.35	407,761.35	407,761.35	407,761.35
2344	INCREASE/(DECREASE)	59,889.15	59,889.15	133,688.85	133,688.85	99,431.62	73,799.70	73,799.70	73,799.70	73,799.70	73,799.70	73,799.70	73,799.70
2345													
2346	362223												
2347	MICROWAVE SYSTEM TOWERS												
2348													
2349	TEST YEAR 2014-2015	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77
2350	PRIOR YEAR 2013-2014	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77
2351	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2352													
2353	362300												
2354	FIBER EQUIPMENT INSTALLED IN SUBS												
2355													
2356	TEST YEAR 2014-2015	51,597.11	51,597.11	51,597.11	51,597.11	51,597.11	51,597.11	51,597.11	51,597.11	51,597.11	51,597.11	51,597.11	54,222.99
2357	PRIOR YEAR 2013-2014	20,397.44	20,397.44	20,923.77	20,923.77	38,096.88	51,597.11	51,597.11	51,597.11	51,597.11	51,597.11	51,597.11	51,597.11
2358	INCREASE/(DECREASE)	31,199.67	31,199.67	30,673.34	30,673.34	13,500.23	0.00	0.00	0.00	0.00	0.00	0.00	2,625.88
2359													
2360	362400												
2361	DIST PLANT-OWENSBORO FIBER												
2362													
2363	TEST YEAR 2014-2015	910,478.66	910,478.66	910,478.66	910,478.66	910,478.66	910,478.66	910,478.66	910,478.66	910,478.66	910,478.66	910,478.66	910,478.66
2364	PRIOR YEAR 2013-2014	910,478.66	910,478.66	910,478.66	910,478.66	910,478.66	910,478.66	910,478.66	910,478.66	910,478.66	910,478.66	910,478.66	910,478.66
2365	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2366													
2367	362500												
2368	SUBSTATION AMI EQUIPMENT												
2369													
2370	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,104.34	61,206.93	0.00
2371	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2372	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,104.34	61,206.93	0.00
2373													
2374	364000												
2375	DIST PLANT-POLES-TOWERS-FIXTURES												
2376													
2377	TEST YEAR 2014-2015	82,165,639.71	82,467,916.95	82,697,081.82	82,981,182.35	83,244,551.80	83,457,286.60	83,609,877.49	83,898,780.63	84,140,773.08	84,346,293.63	84,712,536.18	84,982,663.43
2378	PRIOR YEAR 2013-2014	79,223,036.30	79,424,762.26	79,609,356.99	79,905,470.54	80,039,183.46	80,544,592.49	80,758,460.12	80,963,823.47	81,078,003.23	81,293,266.72	81,718,652.04	81,991,623.60
2379	INCREASE/(DECREASE)	2,942,603.41	3,043,154.69	3,087,724.83	3,075,711.81	3,205,368.34	2,912,694.11	2,851,417.37	2,934,957.16	3,062,769.85	3,053,026.91	2,993,884.14	2,991,039.83
2380													

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 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b) July	(c) August	(d) September	(e) October	(f) November	(g) December	(h) January	(i) February	(j) March	(k) April	(l) May	(m) June
2381	365000												
2382	DIST PLANT-OVERHEAD CONDUCTORS												
2383													
2384	TEST YEAR 2014-2015	57,695,562.76	57,838,514.47	57,887,093.24	58,001,456.10	58,109,932.24	58,196,024.65	58,265,361.89	58,507,427.37	58,895,281.26	58,963,889.40	59,136,890.63	59,266,010.51
2385	PRIOR YEAR 2013-2014	55,858,743.73	55,994,660.74	56,067,051.75	56,224,322.68	56,300,059.57	56,555,491.24	56,625,116.00	56,732,999.31	56,906,789.23	57,227,006.98	57,448,574.61	57,623,300.27
2386	INCREASE/(DECREASE)	1,836,819.03	1,843,853.73	1,820,041.49	1,777,133.42	1,809,872.67	1,640,533.41	1,640,245.89	1,774,428.06	1,988,492.03	1,736,682.42	1,688,316.02	1,642,710.24
2387													
2388	366000												
2389	UNDERGROUND CONDUIT												
2390													
2391	TEST YEAR 2014-2015	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24
2392	PRIOR YEAR 2013-2014	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24
2393	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2394													
2395	367000												
2396	DIST PLANT-UNDERGROUND CONDUCTORS												
2397													
2398	TEST YEAR 2014-2015	17,015,713.20	17,086,059.63	17,187,642.46	17,254,559.24	17,396,446.50	17,495,586.26	17,551,436.31	17,635,471.01	17,722,470.34	17,756,557.53	17,826,131.96	17,954,090.39
2399	PRIOR YEAR 2013-2014	15,909,119.70	15,944,880.00	16,045,355.23	16,112,194.07	16,197,042.38	16,447,403.40	16,574,192.02	16,617,299.48	16,865,374.25	16,773,741.85	16,809,743.38	16,900,350.67
2400	INCREASE/(DECREASE)	1,106,593.50	1,141,179.63	1,142,287.23	1,142,365.17	1,199,404.12	1,048,182.86	977,244.29	1,018,171.53	1,057,096.09	982,815.68	1,016,388.58	1,053,739.72
2401													
2402	368000												
2403	DIST PLANT-LINE TRANSFORMERS												
2404													
2405	TEST YEAR 2014-2015	35,986,129.14	36,129,209.60	36,271,625.53	36,504,594.94	36,656,087.47	36,763,961.25	36,907,379.83	36,937,319.34	37,039,638.16	37,082,361.43	37,228,113.78	37,369,692.78
2406	PRIOR YEAR 2013-2014	34,275,627.14	34,392,202.95	34,572,932.75	34,742,478.58	34,913,022.75	35,217,474.73	35,312,450.72	35,310,077.35	35,329,659.33	35,415,650.86	35,577,973.55	35,778,966.15
2407	INCREASE/(DECREASE)	1,710,502.00	1,737,006.65	1,698,692.78	1,762,116.36	1,743,064.72	1,546,486.52	1,594,929.11	1,627,241.99	1,709,978.83	1,666,710.57	1,650,140.23	1,590,726.63
2408													
2409	369000												
2410	DIST PLANT-SERVICES												
2411													
2412	TEST YEAR 2014-2015	28,099,834.89	28,226,737.66	28,358,622.59	28,474,777.66	28,638,089.05	28,751,336.27	28,826,471.15	28,941,140.55	29,073,326.59	29,157,768.81	29,259,794.95	29,423,511.35
2413	PRIOR YEAR 2013-2014	26,831,977.32	26,883,945.83	27,058,536.82	27,132,155.81	27,201,737.94	27,426,976.42	27,620,160.53	27,681,808.10	27,779,552.83	27,847,454.57	27,914,754.45	28,013,319.64
2414	INCREASE/(DECREASE)	1,267,857.57	1,342,791.83	1,300,085.77	1,342,621.85	1,436,351.11	1,324,359.85	1,206,310.62	1,259,332.45	1,293,773.76	1,310,314.24	1,345,040.50	1,410,191.71
2415													
2416	370000												
2417	DIST PLANT-METERS												
2418													
2419	TEST YEAR 2014-2015	5,925,980.56	5,943,670.62	5,957,301.27	5,961,529.02	5,968,016.48	5,925,668.21	5,931,537.62	5,947,892.60	5,973,244.02	5,971,401.23	5,978,402.57	5,955,489.53
2420	PRIOR YEAR 2013-2014	5,864,765.33	5,866,543.94	5,879,489.07	5,885,384.58	5,870,376.67	5,890,674.83	5,892,013.79	5,903,082.19	5,898,063.11	5,903,068.58	5,904,644.80	5,911,561.15
2421	INCREASE/(DECREASE)	61,215.23	77,126.68	77,812.20	96,144.44	97,639.81	34,993.38	39,523.83	44,810.41	75,180.91	68,332.65	73,757.77	43,928.38
2422													
2423	370100												
2424	DIST PLANT-AMI METERS-PILOT PROGRAM												
2425													
2426	TEST YEAR 2014-2015	157,901.46	157,901.46	157,901.46	157,901.46	157,901.46	157,901.46	157,901.46	157,901.46	157,901.46	157,901.46	157,901.46	157,901.46
2427	PRIOR YEAR 2013-2014	136,910.71	136,910.71	136,910.71	157,901.46	157,901.46	157,901.46	157,901.46	157,901.46	157,901.46	157,901.46	157,901.46	157,901.46
2428	INCREASE/(DECREASE)	20,990.75	20,990.75	20,990.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2429													
2430	370200												
2431	DIST PLANT-AMI METERS												
2432													
2433	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,803,280.52
2434	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2435	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,803,280.52
2436													
2437	371000												
2438	DIST PLANT-INSTALLED ON CONSUMER												
2439													
2440	TEST YEAR 2014-2015	4,190,112.41	4,202,861.20	4,233,038.95	4,268,369.47	4,321,284.93	4,341,204.84	4,379,841.78	4,433,068.33	4,481,452.01	4,532,207.34	4,607,847.45	4,644,127.39
2441	PRIOR YEAR 2013-2014	3,920,193.81	3,932,283.28	3,942,580.71	3,944,113.74	3,963,810.79	4,017,705.63	4,038,057.57	4,052,341.57	4,080,074.35	4,092,674.43	4,112,709.59	4,161,251.96
2442	INCREASE/(DECREASE)	269,918.60	270,577.92	290,458.24	324,255.73	357,474.14	323,499.21	341,784.21	380,726.76	401,377.66	439,532.91	495,137.86	482,875.43
2443													
2444	373000												
2445	DIST PLANT-STREET&SIGNAL SYSTEMS												
2446													
2447	TEST YEAR 2014-2015	888,020.87	888,020.87	888,020.87	888,523.75	888,634.85	897,998.76	906,050.15	912,363.17	914,628.60	920,196.79	904,165.62	925,068.57
2448	PRIOR YEAR 2013-2014	866,611.13	867,452.61	875,580.26	875,323.18	876,544.62	880,823.52	880,506.04	884,217.43	886,132.71	886,904.03	887,499.05	887,616.49
2449	INCREASE/(DECREASE)	21,409.74	20,568.26	12,440.61	13,200.57	11,990.23	17,175.24	25,544.11	28,145.74	28,495.89	33,292.76	16,666.57	37,452.08
2450													

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Row	(a)	(b) July	(c) August	(d) September	(e) October	(f) November	(g) December	(h) January	(i) February	(j) March	(k) April	(l) May	(m) June
2451	389000												
2452	GEN PLANT-LAND & LAND RIGHTS												
2453													
2454	TEST YEAR 2014-2015	519,376.62	519,376.62	519,376.62	519,376.62	501,387.70	501,387.70	501,387.70	501,367.70	501,387.70	501,387.70	501,387.70	501,387.70
2455	PRIOR YEAR 2013-2014	469,363.28	469,363.28	469,363.28	469,363.28	469,363.28	469,363.28	519,376.62	519,376.62	519,376.62	519,376.62	519,376.62	519,376.62
2456	INCREASE/(DECREASE)	50,013.34	50,013.34	50,013.34	50,013.34	32,024.42	(17,988.92)	(17,988.92)	(17,988.92)	(17,988.92)	(17,988.92)	(17,988.92)	(17,988.92)
2457													
2458	390000												
2459	GEN PLANT-STRUCTURES & IMPROVEMENTS												
2460													
2461	TEST YEAR 2014-2015	10,453,966.50	10,453,966.50	10,453,966.50	10,453,966.50	10,416,604.23	10,617,401.81	10,617,401.81	10,617,401.81	10,617,401.81	10,617,401.81	10,617,401.81	10,624,661.60
2462	PRIOR YEAR 2013-2014	7,346,695.06	7,346,695.06	7,346,695.06	7,346,695.06	7,346,695.06	10,431,648.23	10,431,648.23	10,431,648.23	10,431,648.23	10,450,286.10	10,453,966.50	10,453,966.50
2463	INCREASE/(DECREASE)	3,107,271.44	3,107,271.44	3,107,271.44	3,107,271.44	3,069,909.17	185,753.58	185,753.58	185,753.58	185,753.58	167,115.71	163,435.31	170,695.10
2464													
2465	390100												
2466	STRUCTURES & IMPROVEMENTS-MARION												
2467													
2468	TEST YEAR 2014-2015	228,467.60	228,467.60	228,467.60	228,467.60	43,598.72	57,434.94	57,434.94	57,434.94	57,434.94	57,434.94	57,434.94	57,434.94
2469	PRIOR YEAR 2013-2014	228,467.60	228,467.60	228,467.60	228,467.60	228,467.60	228,467.60	228,467.60	228,467.60	228,467.60	228,467.60	228,467.60	228,467.60
2470	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	(184,868.88)	(171,032.66)	(171,032.66)	(171,032.66)	(171,032.66)	(171,032.66)	(171,032.66)	(171,032.66)
2471													
2472	390200												
2473	STRUCTURES & IMPROVEMENTS-STRUGIS												
2474													
2475	TEST YEAR 2014-2015	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59
2476	PRIOR YEAR 2013-2014	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59
2477	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2478													
2479	391000												
2480	GEN PLANT-OFFICE FURN & FIXTURES												
2481													
2482	TEST YEAR 2014-2015	390,156.90	390,156.90	390,156.90	390,156.90	387,088.20	381,243.70	381,243.70	381,243.70	381,243.70	381,243.70	381,243.70	381,243.70
2483	PRIOR YEAR 2013-2014	292,505.91	292,505.91	292,505.91	292,505.91	292,505.91	383,818.44	383,818.44	383,818.44	383,818.44	390,156.90	390,156.90	390,156.90
2484	INCREASE/(DECREASE)	97,650.99	97,650.99	97,650.99	97,650.99	94,582.29	(2,574.74)	(2,574.74)	(2,574.74)	(2,574.74)	(8,913.20)	(8,913.20)	(8,913.20)
2485													
2486	391100												
2487	COMPUTER AND RELATED EQUIPMENT												
2488													
2489	TEST YEAR 2014-2015	539,293.34	539,293.34	539,293.34	539,293.34	539,293.34	547,351.75	547,351.75	550,877.93	604,683.39	596,813.70	598,685.70	587,721.46
2490	PRIOR YEAR 2013-2014	514,680.98	522,741.45	522,741.45	522,741.45	522,741.45	537,220.91	537,220.91	537,220.91	540,399.85	540,399.85	535,797.10	536,598.95
2491	INCREASE/(DECREASE)	24,612.36	16,551.89	16,551.89	16,551.89	16,551.89	10,130.84	10,130.84	13,457.02	64,283.54	56,413.85	62,888.60	151,122.51
2492													
2493	391110												
2494	COMPUTER SOFTWARE												
2495													
2496	TEST YEAR 2014-2015	12,984.29	12,984.29	12,984.29	12,984.29	12,984.29	46,627.73	46,627.73	49,781.55	49,781.55	49,781.55	49,781.55	144,629.29
2497	PRIOR YEAR 2013-2014	12,984.29	12,984.29	12,984.29	12,984.29	12,984.29	12,984.29	12,984.29	12,984.29	12,984.29	12,984.29	12,984.29	12,984.29
2498	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	33,643.44	33,643.44	36,797.26	36,797.26	36,797.26	36,797.26	131,645.00
2499													
2500	391150												
2501	FIBER OPTIC EQUIPMENT												
2502													
2503	TEST YEAR 2014-2015	33,361.56	33,361.56	33,361.56	33,361.56	33,361.56	33,361.56	33,361.56	33,361.56	33,361.56	33,361.56	33,361.56	33,361.56
2504	PRIOR YEAR 2013-2014	33,361.56	33,361.56	33,361.56	33,361.56	33,361.56	33,361.56	33,361.56	33,361.56	33,361.56	33,361.56	33,361.56	33,361.56
2505	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2506													
2507	392000												
2508	GEN PLANT-TRANSPORTATION EQUIPMENT												
2509													
2510	TEST YEAR 2014-2015	8,619,566.83	8,621,694.13	8,652,956.13	8,654,833.97	8,749,518.86	8,624,734.75	8,624,734.75	8,624,734.75	8,624,734.75	8,624,734.75	8,313,956.23	8,484,132.79
2511	PRIOR YEAR 2013-2014	8,263,217.48	8,390,261.48	8,296,546.47	8,327,720.33	8,327,720.33	8,327,720.33	8,327,720.33	8,415,904.09	8,415,904.09	8,576,343.09	8,578,184.01	8,607,812.34
2512	INCREASE/(DECREASE)	356,349.35	231,432.65	356,411.66	327,113.64	421,898.53	297,014.42	297,014.42	208,830.66	208,830.66	48,391.66	(264,227.78)	(123,679.55)
2513													
2514	392100												
2515	GEN PLANT-R.O.W. TRANS EQUIPMENT												
2516													
2517	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2518	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2519	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2520													

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		July	August	September	October	November	December	January	February	March	April	May	June
2521	393000												
2522	GEN PLANT-STORES EQUIPMENT												
2523													
2524	TEST YEAR 2014-2015	176,075.36	176,075.36	176,075.36	176,075.36	176,075.36	172,148.62	172,148.62	172,148.62	172,148.62	172,148.62	172,148.62	172,148.62
2525	PRIOR YEAR 2013-2014	176,075.36	176,075.36	176,075.36	176,075.36	176,075.36	176,075.36	176,075.36	176,075.36	176,075.36	176,075.36	176,075.36	176,075.36
2526	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	(3,926.74)	(3,926.74)	(3,926.74)	(3,926.74)	(3,926.74)	(3,926.74)	(3,926.74)
2527													
2528	394000												
2529	GEN PLANT-SHOP & GARAGE EQUIPMENT												
2530													
2531	TEST YEAR 2014-2015	233,561.73	233,561.73	233,561.73	233,561.73	233,561.73	285,431.05	285,431.05	285,431.05	285,431.05	285,431.05	285,431.05	285,431.05
2532	PRIOR YEAR 2013-2014	236,275.11	236,275.11	236,275.11	236,275.11	236,275.11	233,561.73	233,561.73	233,561.73	233,561.73	233,561.73	233,561.73	233,561.73
2533	INCREASE/(DECREASE)	(2,713.38)	(2,713.38)	(2,713.38)	(2,713.38)	(2,713.38)	51,869.32	51,869.32	51,869.32	51,869.32	51,869.32	51,869.32	51,869.32
2534													
2535	394100												
2536	GEN PLANT-TOOLS & WORKING EQUIPMENT												
2537													
2538	TEST YEAR 2014-2015	392,019.77	392,019.77	392,019.77	392,019.77	392,019.77	408,358.61	408,358.61	408,358.61	408,358.61	408,358.61	408,358.61	408,358.61
2539	PRIOR YEAR 2013-2014	396,403.66	396,403.66	396,403.66	392,793.93	392,793.93	392,019.77	392,019.77	392,019.77	392,019.77	392,019.77	392,019.77	392,019.77
2540	INCREASE/(DECREASE)	(4,383.89)	(4,383.89)	(4,383.89)	(774.16)	(774.16)	16,338.84	16,338.84	16,338.84	16,338.84	16,338.84	16,338.84	16,338.84
2541													
2542	394200												
2543	GEN PLT - ROW TOOLS & WORKING EQUIP												
2544													
2545	TEST YEAR 2014-2015	9,417.60	9,417.60	9,417.60	9,417.60	9,417.60	9,417.60	9,417.60	9,417.60	9,417.60	9,417.60	9,417.60	9,417.60
2546	PRIOR YEAR 2013-2014	9,417.60	9,417.60	9,417.60	9,417.60	9,417.60	9,417.60	9,417.60	9,417.60	9,417.60	9,417.60	9,417.60	9,417.60
2547	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2548													
2549	395000												
2550	GEN PLANT-LABORATORY EQUIPMENT												
2551													
2552	TEST YEAR 2014-2015	393,107.45	393,107.45	393,107.45	393,107.45	393,107.45	378,370.45	375,347.75	388,984.44	388,984.44	388,984.44	388,984.44	388,984.44
2553	PRIOR YEAR 2013-2014	365,265.66	365,265.66	365,265.66	368,875.39	368,875.39	367,302.83	367,302.83	367,302.83	367,302.83	393,107.45	393,107.45	393,107.45
2554	INCREASE/(DECREASE)	27,841.79	27,841.79	27,841.79	24,232.06	24,232.06	11,067.62	8,044.92	21,681.61	21,681.61	(4,123.01)	(4,123.01)	(4,123.01)
2555													
2556	395100												
2557	LABORATORY EQUIPMENT-MICROWAVE SYS												
2558													
2559	TEST YEAR 2014-2015	15,522.04	15,522.04	15,522.04	15,522.04	15,522.04	15,522.04	15,522.04	15,522.04	15,522.04	15,522.04	15,522.04	15,522.04
2560	PRIOR YEAR 2013-2014	15,522.04	15,522.04	15,522.04	15,522.04	15,522.04	15,522.04	15,522.04	15,522.04	15,522.04	15,522.04	15,522.04	15,522.04
2561	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2562													
2563	395200												
2564	FIBER OPTIC TEST EQUIPMENT												
2565													
2566	TEST YEAR 2014-2015	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11
2567	PRIOR YEAR 2013-2014	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11
2568	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2569													
2570	396000												
2571	GEN PLANT-POWER OPERATED EQUIPMENT												
2572													
2573	TEST YEAR 2014-2015	290,008.58	290,008.58	290,008.58	290,008.58	290,008.58	286,632.16	286,632.16	286,632.16	286,632.16	286,632.16	286,632.16	286,632.16
2574	PRIOR YEAR 2013-2014	250,394.26	250,394.26	250,394.26	250,394.26	250,394.26	250,394.26	250,394.26	250,394.26	250,394.26	250,394.26	250,394.26	290,008.58
2575	INCREASE/(DECREASE)	39,614.32	39,614.32	39,614.32	39,614.32	39,614.32	36,237.90	36,237.90	36,237.90	36,237.90	36,237.90	36,237.90	(3,376.42)
2576													
2577	396100												
2578	GEN PLANT-RIGHT-OF-WAY EQUIPMENT												
2579													
2580	TEST YEAR 2014-2015	114,782.10	114,782.10	114,782.10	114,782.10	114,782.10	114,050.70	114,050.70	114,050.70	114,050.70	114,050.70	114,050.70	114,050.70
2581	PRIOR YEAR 2013-2014	272,445.44	272,445.44	272,445.44	272,445.44	272,445.44	272,445.44	272,445.44	272,445.44	272,445.44	272,445.44	272,445.44	114,782.10
2582	INCREASE/(DECREASE)	(157,663.34)	(157,663.34)	(157,663.34)	(157,663.34)	(157,663.34)	(158,394.74)	(158,394.74)	(158,394.74)	(158,394.74)	(158,394.74)	(158,394.74)	(731.40)
2583													
2584	396200												
2585	GEN PLANT-POWER OPERATED EQUIPMENT												
2586													
2587	TEST YEAR 2014-2015	330,060.58	330,060.58	330,060.58	330,060.58	330,060.58	330,060.58	330,060.58	330,060.58	365,180.42	365,180.42	365,180.42	365,180.42
2588	PRIOR YEAR 2013-2014	232,222.58	232,222.58	232,222.58	232,222.58	232,222.58	232,222.58	232,222.58	232,222.58	232,222.58	232,222.58	232,222.58	330,060.58
2589	INCREASE/(DECREASE)	97,838.00	97,838.00	97,838.00	97,838.00	97,838.00	97,838.00	97,838.00	97,838.00	132,957.84	132,957.84	132,957.84	35,119.84
2590													

KENERGY CORP.
 2015-00312 RATE APPLICATION
 PSC INFORMATION REQUEST NO. 1 ITEM 6a
 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b) July	(c) August	(d) September	(e) October	(f) November	(g) December	(h) January	(i) February	(j) March	(k) April	(l) May	(m) June
2591	396300												
2592	GEN PLANT-TRACK VEHICLES												
2593													
2594	TEST YEAR 2014-2015	213,134.16	213,134.16	213,134.16	213,134.16	213,134.16	213,134.16	213,134.16	213,134.16	213,134.16	213,134.16	213,134.16	213,134.16
2595	PRIOR YEAR 2013-2014	213,134.16	213,134.16	213,134.16	213,134.16	213,134.16	213,134.16	213,134.16	213,134.16	213,134.16	213,134.16	213,134.16	213,134.16
2596	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2597													
2598	397000												
2599	GEN PLANT-COMMUNICATION EQUIPMENT												
2600													
2601	TEST YEAR 2014-2015	1,665,650.15	1,665,650.15	1,667,020.29	1,667,020.29	1,664,113.34	1,664,113.34	1,664,113.34	1,664,113.34	1,664,113.34	1,664,113.34	1,664,113.34	1,722,253.28
2602	PRIOR YEAR 2013-2014	1,665,650.15	1,665,650.15	1,665,650.15	1,665,650.15	1,665,650.15	1,665,650.15	1,665,650.15	1,665,650.15	1,665,650.15	1,665,650.15	1,665,650.15	1,665,650.15
2603	INCREASE/(DECREASE)	0.00	0.00	1,370.14	1,370.14	(1,536.81)	(1,536.81)	(1,536.81)	(1,536.81)	(1,536.81)	(1,536.81)	(1,536.81)	56,603.13
2604													
2605	397100												
2606	GEN PLT-COMM EQUIP UNDER CAP LEASE												
2607													
2608	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2609	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2610	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2611													
2612	397200												
2613	GENERAL PLANT-FIBER OPTIC SONET												
2614													
2615	TEST YEAR 2014-2015	333,189.60	333,189.60	333,189.60	333,189.60	272,599.66	272,599.66	272,599.66	272,599.66	272,599.66	272,599.66	272,599.66	272,599.66
2616	PRIOR YEAR 2013-2014	333,189.60	333,189.60	333,189.60	333,189.60	333,189.60	333,189.60	333,189.60	333,189.60	333,189.60	333,189.60	333,189.60	333,189.60
2617	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	(60,589.94)	(60,589.94)	(60,589.94)	(60,589.94)	(60,589.94)	(60,589.94)	(60,589.94)	(60,589.94)
2618													
2619	398000												
2620	GEN PLANT-MISCELLANEOUS EQUIPMENT												
2621													
2622	TEST YEAR 2014-2015	84,565.08	84,565.08	84,565.08	84,565.08	84,565.08	83,271.98	83,271.98	83,271.98	83,271.98	83,271.98	83,271.98	83,271.98
2623	PRIOR YEAR 2013-2014	84,741.89	87,171.21	86,112.27	86,112.27	86,112.27	84,565.08	84,565.08	84,565.08	84,565.08	84,565.08	84,565.08	84,565.08
2624	INCREASE/(DECREASE)	(176.81)	(2,606.13)	(1,547.19)	(1,547.19)	(1,547.19)	(1,293.10)	(1,293.10)	(1,293.10)	(1,293.10)	(1,293.10)	(1,293.10)	(1,293.10)
2625													
2626	398100												
2627	GEN PLANT-GIS EQUIPMENT												
2628													
2629	TEST YEAR 2014-2015	372,145.55	372,145.55	372,145.55	372,145.55	372,145.55	372,145.55	372,145.55	372,145.55	372,145.55	372,145.55	372,145.55	372,145.55
2630	PRIOR YEAR 2013-2014	372,145.55	372,145.55	372,145.55	372,145.55	372,145.55	372,145.55	372,145.55	372,145.55	372,145.55	372,145.55	372,145.55	372,145.55
2631	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	Total
		July	August	September	October	November	December	January	February	March	April	May	June	
1	403220													
2	GENERAL PLANT DEPRECIATION-CLASS A													
3														
4	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7														
8	403230													
9	GENERAL PLANT DEPRECIATION-CLASS B													
10														
11	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14														
15	403240													
16	GENERAL PLANT DEPRECIATION-CLASS C													
17														
18	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21														
22	403250													
23	DEPRE-DIST PLANT-CLASS C													
24														
25	TEST YEAR 2014-2015	4,684.83	4,684.83	4,684.83	4,684.83	4,684.83	4,684.83	4,684.83	4,684.83	4,684.83	4,684.83	4,684.83	4,684.83	56,217.96
26	PRIOR YEAR 2013-2014	14,665.32	4,684.83	4,684.83	4,684.83	4,684.83	4,684.83	4,684.83	4,684.83	4,684.83	4,684.83	4,684.83	4,684.83	66,198.45
27	INCREASE/(DECREASE)	(9,980.49)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(9,980.49)
28														
29	403600													
30	DEPRECIATION EXP-DISTRIBUTION PLANT													
31														
32	TEST YEAR 2014-2015	816,495.59	818,540.03	821,400.20	823,990.39	816,051.68	831,002.66	833,442.26	835,352.66	838,947.50	841,166.21	843,301.27	858,856.79	9,978,547.24
33	PRIOR YEAR 2013-2014	768,068.93	781,596.17	783,430.81	793,252.90	795,237.89	797,938.99	803,109.51	805,597.96	805,786.83	807,873.94	809,856.56	813,655.44	9,566,405.93
34	INCREASE/(DECREASE)	48,426.66	36,943.86	37,969.39	30,737.49	20,813.79	33,063.67	30,332.75	29,754.70	33,160.67	33,292.27	33,444.71	45,201.35	413,141.31
35														
36	403700													
37	DEPRECIATION EXP-GENERAL PLANT													
38														
39	TEST YEAR 2014-2015	49,528.53	49,463.40	49,245.97	49,070.57	48,316.69	49,294.33	49,617.08	49,783.35	50,710.08	50,618.01	49,568.21	48,727.20	593,943.42
40	PRIOR YEAR 2013-2014	43,479.84	43,526.21	43,499.30	43,500.35	43,482.15	43,192.22	49,057.12	49,054.68	49,071.65	49,162.56	49,085.32	49,559.61	555,671.01
41	INCREASE/(DECREASE)	6,048.69	5,937.19	5,746.67	5,570.22	4,834.54	6,102.11	559.96	728.67	1,638.43	1,455.45	482.89	(832.41)	38,272.41
42														
43	404000													
44	AMORTIZATION LIMITED TERM ELEC PLT													
45														
46	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
49														
50	407000													
51	DEPRECIATION EXP-GENERAL PLANT													
52														
53	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
56														
57	408120													
58	PROPERTY TAXES-CLASS A													
59														
60	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61	PRIOR YEAR 2013-2014	22.72	22.72	22.72	22.72	22.72	18.49	0.00	0.00	0.00	0.00	0.00	0.00	132.09
62	INCREASE/(DECREASE)	(22.72)	(22.72)	(22.72)	(22.72)	(22.72)	(18.49)	0.00	0.00	0.00	0.00	0.00	0.00	(132.09)
63														
64	408121													
65	PROPERTY TAXES-CENTURY HAWESVILLE													
66														
67	TEST YEAR 2014-2015	12.81	12.81	12.81	12.81	13.51	12.30	13.01	13.01	13.01	12.26	12.26	12.26	152.86
68	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	12.51	12.81	12.81	12.81	12.81	12.81	76.86
69	INCREASE/(DECREASE)	12.81	12.81	12.81	12.81	13.51	12.30	0.20	0.20	0.20	(0.55)	(0.55)	(0.55)	76.00
70														

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 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	Total
		July	August	September	October	November	December	January	February	March	April	May	June	
71	408122													
72	PROPERTY TAXES-CENTURY SEBREE													
73														
74	TEST YEAR 2014-2015	10.24	10.24	10.24	10.24	10.80	9.83	10.40	10.40	10.40	10.21	10.21	10.21	123.42
75	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	10.24	10.24	10.24	10.24	10.24	10.24	61.44
76	INCREASE/(DECREASE)	10.24	10.24	10.24	10.24	10.80	9.83	0.16	0.16	0.16	(0.03)	(0.03)	(0.03)	61.98
77														
78	408130													
79	PROPERTY TAXES-CLASS B													
80														
81	TEST YEAR 2014-2015	12.45	12.45	12.45	12.45	13.13	11.96	12.65	12.65	12.65	11.96	11.96	11.96	148.72
82	PRIOR YEAR 2013-2014	12.71	12.71	12.71	12.71	12.71	10.34	12.45	12.45	12.45	12.45	12.45	12.45	148.59
83	INCREASE/(DECREASE)	(0.26)	(0.26)	(0.26)	(0.26)	0.42	1.62	0.20	0.20	0.20	(0.49)	(0.49)	(0.49)	0.13
84														
85	408140													
86	PROPERTY TAXES-CLASS C													
87														
88	TEST YEAR 2014-2015	67.88	67.88	67.88	67.88	71.59	65.21	68.96	68.96	68.96	68.43	68.43	68.43	820.49
89	PRIOR YEAR 2013-2014	53.31	53.31	53.31	53.31	53.31	43.37	67.88	67.88	67.88	67.88	67.88	67.88	717.20
90	INCREASE/(DECREASE)	14.57	14.57	14.57	14.57	18.28	21.84	1.08	1.08	1.08	0.55	0.55	0.55	103.29
91														
92	408700													
93	TAXES-OTHER													
94														
95	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
96	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
97	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
98														
99	408710													
100	REGULATORY ASSESSMENT TAX													
101														
102	TEST YEAR 2014-2015	11,323.14	11,323.14	11,323.14	11,323.14	11,323.14	11,323.14	11,323.14	11,323.14	11,323.14	11,323.14	11,323.14	11,323.16	135,877.70
103	PRIOR YEAR 2013-2014	9,352.29	9,352.29	9,352.29	9,352.29	9,352.29	9,352.29	9,352.29	9,352.29	9,352.29	9,352.29	9,352.29	9,352.27	112,227.46
104	INCREASE/(DECREASE)	1,970.85	1,970.85	1,970.85	1,970.85	1,970.85	1,970.85	1,970.85	1,970.85	1,970.85	1,970.85	1,970.85	1,970.89	23,650.24
105														
106	408720													
107	REGULATORY ASSESSMENT TAX-CLASS A													
108														
109	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110	PRIOR YEAR 2013-2014	26,957.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,957.98
111	INCREASE/(DECREASE)	(26,957.98)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(25,957.98)
112														
113	408721													
114	REG ASSESSMENT TAX-HVILLE SMELTER													
115														
116	TEST YEAR 2014-2015	20,612.61	20,612.61	20,612.61	20,612.61	20,612.61	20,612.61	20,612.61	20,612.61	20,612.61	20,612.61	20,612.61	20,612.56	247,351.27
117	PRIOR YEAR 2013-2014	0.00	11,617.67	15,340.31	15,340.31	15,340.31	15,340.31	15,340.31	15,340.31	15,340.31	15,340.31	15,340.31	15,340.31	165,020.77
118	INCREASE/(DECREASE)	20,612.61	8,994.94	5,272.30	5,272.30	5,272.30	5,272.30	5,272.30	5,272.30	5,272.30	5,272.30	5,272.30	5,272.25	82,330.50
119														
120	408722													
121	REG ASSESSMENT TAX-SEBREE SMELTER													
122														
123	TEST YEAR 2014-2015	13,380.42	13,380.42	13,380.42	13,380.42	13,380.42	13,380.42	13,380.42	13,380.42	13,380.42	13,380.42	13,380.42	13,380.40	160,565.02
124	PRIOR YEAR 2013-2014	0.00	15,340.31	11,617.67	11,617.67	11,617.67	11,617.67	11,617.67	11,617.67	11,617.67	11,617.67	11,617.67	11,617.67	131,517.01
125	INCREASE/(DECREASE)	13,380.42	(1,959.89)	1,762.75	1,762.75	1,762.75	1,762.75	1,762.75	1,762.75	1,762.75	1,762.75	1,762.75	1,762.73	29,048.01
126														
127	408730													
128	REGULATORY ASSESSMENT TAX-CLASS B													
129														
130	TEST YEAR 2014-2015	2,593.11	2,593.11	2,593.11	2,593.11	2,593.11	2,593.11	2,593.11	2,593.11	2,593.11	2,593.11	2,593.11	2,593.11	31,117.32
131	PRIOR YEAR 2013-2014	2,128.49	2,128.49	2,128.49	2,128.49	2,128.49	2,128.49	2,128.49	2,128.49	2,128.49	2,128.49	2,128.49	2,128.49	25,541.88
132	INCREASE/(DECREASE)	464.62	464.62	464.62	464.62	464.62	464.62	464.62	464.62	464.62	464.62	464.62	464.62	5,575.44
133														
134	408740													
135	REGULATORY ASSESSMENT TAX-CLASS C													
136														
137	TEST YEAR 2014-2015	1,451.64	1,451.64	1,451.64	1,451.64	1,451.64	1,451.64	1,451.64	1,451.64	1,451.64	1,451.64	1,451.64	1,451.64	17,419.68
138	PRIOR YEAR 2013-2014	1,200.22	1,200.22	1,200.22	1,200.22	1,200.22	1,200.22	1,200.22	1,200.22	1,200.22	1,200.22	1,200.22	1,200.22	14,402.64
139	INCREASE/(DECREASE)	251.42	251.42	251.42	251.42	251.42	251.42	251.42	251.42	251.42	251.42	251.42	251.42	3,017.04
140														

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 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	Total
		July	August	September	October	November	December	January	February	March	April	May	June	
141	409100													
142	INCOME TAX EXPENSE													
143														
144	TEST YEAR 2014-2015	0.00	0.00	18,642.00	0.00	0.00	0.00	0.00	0.00	0.00	18,665.00	70.00	18,665.00	56,042.00
145	PRIOR YEAR 2013-2014	(109.36)	17,675.00	17,674.00	0.00	0.00	0.00	0.00	0.00	0.00	18,642.00	2,901.00	18,642.00	75,424.64
146	INCREASE/(DECREASE)	109.36	(17,675.00)	968.00	0.00	0.00	0.00	0.00	0.00	0.00	23.00	(2,831.00)	23.00	(19,382.64)
147														
148	415000													
149	REVENUES FROM GEOTHERMAL													
150														
151	TEST YEAR 2014-2015	(16,521.02)	(12,331.73)	(10,490.31)	(976.12)	(4,778.57)	(10,108.66)	0.00	0.00	0.00	0.00	0.00	0.00	(55,206.41)
152	PRIOR YEAR 2013-2014	(11,011.21)	(17,781.45)	(9,453.55)	(14,638.90)	(4,765.62)	(9,472.03)	(13,114.53)	(12,421.13)	(17,540.43)	(7,394.62)	(27,416.41)	(16,120.45)	(161,130.33)
153	INCREASE/(DECREASE)	(5,509.81)	5,449.72	(1,036.76)	13,662.78	(12.95)	(636.63)	13,114.53	12,421.13	17,540.43	7,394.62	27,416.41	16,120.45	105,923.92
154														
155	415600													
156	REVENUES-SURGE PROTECTOR SALES													
157														
158	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
159	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
161														
162	415601													
163	REVENUE-SURGE PROTECTORS LEASED													
164														
165	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
166	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
167	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
168														
169	416000													
170	COSTS & EXPENSES-GEOTHERMAL													
171														
172	TEST YEAR 2014-2015	13,203.56	10,408.78	9,543.49	(940.55)	3,983.21	19,565.22	(57.81)	(9.53)	0.00	0.00	0.00	0.00	55,696.37
173	PRIOR YEAR 2013-2014	10,086.35	15,729.43	9,308.51	12,006.99	4,130.79	8,037.55	11,171.17	10,099.77	16,915.21	5,346.24	21,445.09	12,969.42	137,246.52
174	INCREASE/(DECREASE)	3,117.21	(5,320.65)	234.98	(12,947.54)	(147.58)	11,527.67	(11,228.98)	(10,109.30)	(16,915.21)	(5,346.24)	(21,445.09)	(12,969.42)	(81,550.15)
175														
176	416100													
177	GENERAL MERCHANDISING ACTIVITIES													
178														
179	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
180	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
181	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182														
183	416600													
184	COST & EXPENSES - SURGE PROTECTORS													
185														
186	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
187	PRIOR YEAR 2013-2014	37.86	(10.22)	13.82	13.82	13.82	11.24	0.00	0.00	0.00	0.00	0.00	0.00	80.34
188	INCREASE/(DECREASE)	(37.86)	10.22	(13.82)	(13.82)	(13.82)	(11.24)	0.00	0.00	0.00	0.00	0.00	0.00	(80.34)
189														
190	417000													
191	REVENUES-NON UTILITY OPS													
192														
193	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	12.52	0.00	0.00	0.00	0.00	0.00	12.52
194	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
195	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	12.52	0.00	0.00	0.00	0.00	0.00	12.52
196														
197	417002													
198	REVENUE-INTERNET-LOCAL/LONG DISTANC													
199														
200	TEST YEAR 2014-2015	(438.45)	(707.47)	(540.57)	(517.71)	(558.45)	(548.88)	(925.83)	(117.60)	(457.24)	(520.67)	(128.47)	(748.84)	(6,210.18)
201	PRIOR YEAR 2013-2014	(225.43)	(1,192.36)	(183.70)	(1,103.41)	(174.83)	(621.22)	(577.52)	(627.78)	(614.82)	(594.23)	(624.50)	(553.06)	(7,092.86)
202	INCREASE/(DECREASE)	(213.02)	484.89	(356.87)	585.70	(383.62)	72.34	(348.31)	510.18	157.58	73.56	496.03	(195.78)	882.68
203														
204	417006													
205	POINT-TO-POINT FIBER SERVICE-REVENU													
206														
207	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
209	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		July	August	September	October	November	December	January	February	March	April	May	June	Total
211	417007													
212	REVENUE-WIRELESS ISP													
213														
214	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
215	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
217														
218	417100													
219	EXPENSES-NON UTILITY OPS													
220														
221	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	(22.39)	0.00	0.00	0.00	0.00	0.00	0.00	(22.39)
222	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	(4.22)	0.00	0.00	0.00	0.00	0.00	0.00	(4.22)
223	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	(18.17)	0.00	0.00	0.00	0.00	0.00	0.00	(18.17)
224														
225	417102													
226	EXPENSES-INTERNET-LOCAL/LONG DISTAN													
227														
228	TEST YEAR 2014-2015	20.72	13.94	17.99	15.10	31.02	20.37	13.83	23.78	3.12	18.84	16.68	5.75	201.14
229	PRIOR YEAR 2013-2014	12.09	30.37	30.37	8.29	27.42	7.30	10.88	12.48	15.41	17.72	17.72	26.38	216.43
230	INCREASE/(DECREASE)	8.63	(16.43)	(12.38)	6.81	3.60	13.07	2.95	11.30	(12.29)	1.12	(1.04)	(20.63)	(15.29)
231														
232	417105													
233	EXPENSES-HOME SECURITY													
234														
235	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
236	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
237	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
238														
239	417106													
240	EXPENSES-POINT TO POINT FIBER SERV													
241														
242	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
243	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
244	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
245														
246	417107													
247	EXPENSES-WIRELESS ISP													
248														
249	TEST YEAR 2014-2015	12.08	11.17	10.86	11.65	10.84	12.73	0.00	11.45	12.38	12.03	11.23	11.00	127.22
250	PRIOR YEAR 2013-2014	9.07	10.80	11.50	13.33	12.57	16.63	11.86	10.17	11.21	11.16	11.14	10.81	140.05
251	INCREASE/(DECREASE)	3.01	0.37	(0.64)	(1.68)	(1.73)	(3.90)	(11.86)	1.28	1.17	0.87	0.09	0.19	(12.83)
252														
253	418100													
254	EQUITY IN EARNINGS OF SUBSIDIARY													
255														
256	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
257	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
258	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
259														
260	419000													
261	INTEREST-DIVIDEND INCOME													
262														
263	TEST YEAR 2014-2015	(162,962.07)	(161,550.38)	(154,458.84)	(160,986.77)	(156,608.20)	(169,442.55)	(167,239.54)	(154,134.48)	(168,598.07)	(163,743.54)	(169,855.42)	(163,111.95)	(1,952,681.81)
264	PRIOR YEAR 2013-2014	(169,104.83)	(170,775.52)	(180,714.48)	(181,001.90)	(171,222.09)	(179,173.07)	(170,992.16)	(163,841.59)	(174,384.05)	(164,232.75)	(170,741.50)	(162,314.20)	(2,058,498.24)
265	INCREASE/(DECREASE)	6,142.76	9,225.14	26,255.64	20,015.13	14,613.89	9,730.52	3,752.62	9,707.21	5,795.98	489.21	886.08	(797.75)	105,816.43
266														
267	419100													
268	INTEREST-COMMONWEALTH DEPOSIT													
269														
270	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
271	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
272	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
273														
274	421000													
275	MISC NON-OPERATING INC-DEDUCTIONS													
276														
277	TEST YEAR 2014-2015	0.00	(17.33)	(29.92)	(116.83)	0.00	(95.10)	0.00	(28.25)	0.00	0.00	0.00	0.00	(288.43)
278	PRIOR YEAR 2013-2014	0.00	0.00	0.00	(17.35)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(17.35)
279	INCREASE/(DECREASE)	0.00	(17.33)	(29.92)	(99.48)	0.00	(95.10)	0.00	(28.25)	0.00	0.00	0.00	0.00	(271.08)
280														

KENERGY CORP.
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 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b) July	(c) August	(d) September	(e) October	(f) November	(g) December	(h) January	(i) February	(j) March	(k) April	(l) May	(m) June	Total
281	421100													
282	GAIN ON DISPOSITION OF PROPERTY													
283														
284	TEST YEAR 2014-2015	(6,329.95)	0.00	(24.97)	0.00	(750.00)	(22,098.18)	12.23	(291.23)	(7,417.69)	(534.21)	(2,773.83)	(3,443.99)	(43,651.82)
285	PRIOR YEAR 2013-2014	(2,249.21)	(847.50)	(25,948.23)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(23,320.00)	(52,364.94)
286	INCREASE/(DECREASE)	(4,080.74)	847.50	25,923.26	0.00	(750.00)	(22,098.18)	12.23	(291.23)	(7,417.69)	(534.21)	(2,773.83)	19,876.01	8,713.12
287														
288	421200													
289	LOSS ON DISPOSITION OF PROPERTY													
290														
291	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	45,527.50	1,052.74	0.00	0.00	0.00	0.00	2,924.98	0.00	49,505.22
292	PRIOR YEAR 2013-2014	246.55	613.86	648.66	0.00	0.00	17.97	0.00	0.00	0.00	0.00	240.55	0.00	1,767.61
293	INCREASE/(DECREASE)	(246.55)	(613.86)	(648.66)	0.00	45,527.50	1,034.77	0.00	0.00	0.00	0.00	2,684.43	0.00	47,737.61
294														
295	421220													
296	NON-OPERATING INCOME CLASS A													
297														
298	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
299	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
301														
302	421230													
303	NON-OPERATING INCOME CLASS B													
304														
305	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
306	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
307	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
308														
309	421240													
310	NON-OPERATING INCOME CLASS C													
311														
312	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
313	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
314	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
315														
316	423000													
317	G AND T COOP CAPITAL CREDITS													
318														
319	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
321	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322														
323	423100													
324	CONTRA-ACCOUNT G & T CAPITAL CR													
325														
326	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
327	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
328	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
329														
330	424000													
331	OTHER CAPITAL CR ALLOCATIONS													
332														
333	TEST YEAR 2014-2015	(12,876.00)	(19,676.80)	(36,941.15)	(22,234.03)	(19,676.80)	(12,596.45)	(14,198.42)	(14,698.42)	(27,392.42)	(15,663.42)	(15,663.42)	(15,663.42)	(227,280.75)
334	PRIOR YEAR 2013-2014	(11,514.00)	(11,514.00)	(13,941.10)	(11,549.10)	(11,514.00)	(32,454.84)	(13,494.00)	(12,894.00)	(45,192.47)	(12,876.00)	(12,876.00)	(12,876.00)	(203,695.51)
335	INCREASE/(DECREASE)	(1,362.00)	(8,162.80)	(23,000.05)	(10,684.93)	(8,162.80)	19,858.39	(704.42)	(1,804.42)	18,800.05	(2,787.42)	(2,787.42)	(2,787.42)	(23,585.24)
336														
337	425000													
338	MISCELLANEOUS AMORTIZATION													
339														
340	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
341	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
343														
344	426100													
345	OTHER INCOME DEDUCTIONS-DONATIONS													
346														
347	TEST YEAR 2014-2015	3,075.00	2,736.23	800.00	11,638.14	250.00	10,685.46	12,914.56	5,475.00	11,253.45	3,286.28	2,850.00	16,596.66	81,560.80
348	PRIOR YEAR 2013-2014	2,649.87	1,175.00	9,540.01	3,808.74	2,914.83	8,535.94	680.00	6,623.01	15,437.20	1,811.30	2,507.90	11,294.90	66,978.70
349	INCREASE/(DECREASE)	425.13	1,561.23	(8,740.01)	7,829.40	(2,664.83)	2,149.52	12,234.56	(1,148.01)	(4,183.75)	1,474.98	342.10	5,301.76	14,582.10
350														

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 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		July	August	September	October	November	December	January	February	March	April	May	June	Total
351	426300													
352	PENALTIES													
353														
354	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,600.00	20.50	4,620.50
355	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,581.79	(322.30)	0.00	0.00	0.00	1,259.49
356	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,581.79)	322.30	0.00	4,600.00	20.50	3,361.01
357														
358	426400													
359	MISC INC DED-EXP FOR CIVIC POL ACT													
360														
361	TEST YEAR 2014-2015	641.32	586.32	586.32	586.32	586.32	703.07	586.32	900.88	900.88	1,930.88	900.88	900.88	9,810.39
362	PRIOR YEAR 2013-2014	4,218.66	762.86	828.11	703.11	703.11	703.11	586.32	586.32	586.32	586.32	1,616.32	596.37	12,476.93
363	INCREASE/(DECREASE)	(3,577.34)	(176.54)	(241.79)	(116.79)	(116.79)	(0.04)	0.00	314.56	314.56	1,344.56	(715.44)	304.51	(2,666.54)
364														
365	426500													
366	MISC INC DED-OTHER DEDUCTIONS													
367														
368	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	342.62	0.00	224.60	0.00	0.00	1,500.00	2,067.22
369	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	2,886.00	0.00	0.00	300.00	0.00	0.00	2,986.00
370	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	(2,343.38)	0.00	224.60	(300.00)	0.00	1,500.00	(918.78)
371														
372	427100													
373	INTEREST ON REA CONSTRUCTION LOAN													
374														
375	TEST YEAR 2014-2015	61,619.42	61,409.63	59,065.65	60,963.60	58,652.72	94,920.51	60,900.62	54,384.09	60,452.56	91,619.20	58,626.70	56,378.22	779,013.12
376	PRIOR YEAR 2013-2014	59,544.08	66,920.47	62,528.21	64,571.46	62,128.09	64,150.03	62,893.79	56,142.50	62,464.02	60,088.56	62,042.66	59,679.88	743,163.75
377	INCREASE/(DECREASE)	2,075.34	(5,510.84)	(3,462.56)	(3,587.86)	(3,475.37)	30,770.48	(1,993.17)	(1,758.41)	(2,011.46)	31,530.64	(3,415.96)	(3,301.66)	35,859.37
378														
379	427125													
380	INTEREST RUS-CLASS C													
381														
382	TEST YEAR 2014-2015	4,938.06	4,938.06	4,938.06	4,938.06	4,938.06	4,938.06	4,380.95	4,380.95	4,380.95	4,380.95	4,380.95	4,380.95	55,914.06
383	PRIOR YEAR 2013-2014	12,512.28	4,938.06	4,938.06	4,938.06	4,938.06	4,938.06	4,938.06	4,938.06	4,938.06	4,380.95	4,938.06	4,380.95	66,830.94
384	INCREASE/(DECREASE)	(7,574.22)	0.00	0.00	0.00	0.00	0.00	(557.11)	(557.11)	(557.11)	(557.11)	(557.11)	(557.11)	(10,916.88)
385														
386	427200													
387	INTEREST -LONG TERM DEBT-QFC													
388														
389	TEST YEAR 2014-2015	2,268.05	4,073.77	2,084.38	2,040.29	1,881.01	1,925.46	1,925.46	1,816.77	1,810.01	1,751.62	1,766.22	1,751.62	25,094.66
390	PRIOR YEAR 2013-2014	2,605.05	2,542.02	2,521.01	2,605.05	2,213.18	2,252.16	2,381.00	2,246.58	2,268.05	2,194.89	2,213.17	0.00	26,042.16
391	INCREASE/(DECREASE)	(337.00)	1,531.75	(436.63)	(564.76)	(332.17)	(326.70)	(455.54)	(429.81)	(458.04)	(443.27)	(446.95)	1,751.62	(947.50)
392														
393	427210													
394	INTEREST ON COBANK LOANS													
395														
396	TEST YEAR 2014-2015	54,305.10	53,535.69	50,693.34	52,239.18	49,113.99	62,845.98	53,528.12	46,528.54	51,050.66	46,813.97	48,053.42	45,516.05	614,194.04
397	PRIOR YEAR 2013-2014	64,142.48	63,411.12	59,690.83	61,423.66	58,666.05	53,941.30	58,569.18	50,823.61	57,785.11	54,206.10	55,766.96	52,780.51	691,206.91
398	INCREASE/(DECREASE)	(9,837.38)	(9,875.43)	(9,027.49)	(9,184.48)	(9,552.06)	8,904.68	(5,041.06)	(4,295.07)	(6,734.45)	(7,392.13)	(7,713.54)	(7,264.46)	(77,012.87)
399														
400	427220													
401	INTEREST-FEDERAL FINANCING BANK													
402														
403	TEST YEAR 2014-2015	164,910.35	164,910.35	175,779.57	163,786.99	156,503.53	226,223.35	184,146.64	166,326.00	183,358.04	177,443.27	183,358.04	179,315.79	2,128,061.92
404	PRIOR YEAR 2013-2014	170,387.55	170,797.35	154,326.96	169,027.08	162,533.40	166,027.76	162,041.92	151,239.12	173,379.21	160,635.17	165,989.67	161,175.61	1,967,560.80
405	INCREASE/(DECREASE)	(5,477.20)	(5,887.00)	21,452.61	(5,240.09)	(4,029.87)	60,195.59	22,104.72	15,086.88	9,978.83	16,808.10	17,368.37	18,140.18	160,501.12
406														
407	427230													
408	INTEREST-RUS TREASURY LOAN													
409														
410	TEST YEAR 2014-2015	100,668.19	100,515.01	97,123.75	100,193.54	96,811.34	65,479.74	99,712.95	89,916.40	99,352.36	61,181.83	99,027.88	95,668.39	1,105,651.38
411	PRIOR YEAR 2013-2014	102,539.17	102,403.87	98,954.42	102,097.58	98,661.54	101,786.88	101,640.23	91,669.35	101,301.02	97,887.53	100,985.87	97,581.30	1,197,510.76
412	INCREASE/(DECREASE)	(1,870.98)	(1,888.86)	(1,830.67)	(1,904.04)	(1,850.20)	(36,307.14)	(1,927.28)	(1,752.95)	(1,948.66)	(36,705.70)	(1,957.99)	(1,912.91)	(91,859.38)
413														
414	427300													
415	INTEREST ON CWIP													
416														
417	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
418	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
419	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420														

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		July	August	September	October	November	December	January	February	March	April	May	June	Total
421	431000													
422	INTEREST EXP - CONSUMER DEPOSITS													
423														
424	TEST YEAR 2014-2015	261.58	263.13	266.75	268.46	269.50	273.79	273.37	275.15	1,873.95	277.11	278.03	280.05	4,860.87
425	PRIOR YEAR 2013-2014	409.56	341.37	390.74	347.08	363.68	405.04	315.61	423.43	250.15	8,102.19	257.57	258.85	11,885.27
426	INCREASE/(DECREASE)	(147.98)	(78.24)	(123.99)	(78.62)	(94.18)	(131.25)	(42.24)	(148.28)	1,623.80	(7,825.08)	20.46	21.20	(7,004.40)
427														
428	431010													
429	INTEREST EXPENSE-RATE REFUND													
430														
431	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
432	PRIOR YEAR 2013-2014	0.00	0.00	0.00	142.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	142.11
433	INCREASE/(DECREASE)	0.00	0.00	0.00	(142.11)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(142.11)
434														
435	431100													
436	INTEREST EXPENSE-SHORT TERM LOANS													
437														
438	TEST YEAR 2014-2015	8,010.03	14,412.58	4,720.67	0.00	0.00	0.00	486.87	894.44	2,873.03	1,824.31	2,474.47	489.80	36,186.00
439	PRIOR YEAR 2013-2014	0.00	0.00	1,515.00	7,144.17	7,264.78	6,221.27	6,087.17	5,652.11	5,468.17	2,090.28	2,792.61	3,963.16	48,198.72
440	INCREASE/(DECREASE)	8,010.03	14,412.58	3,205.67	(7,144.17)	(7,264.78)	(6,221.27)	(5,600.50)	(4,757.67)	(2,595.14)	(265.97)	(318.14)	(3,473.36)	(12,012.72)
441														
442	431200													
443	INTEREST EXPENSE-KMMC DEPOSIT													
444														
445	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
446	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
447	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
448														
449	431250													
450	INTEREST EXPENSE-AMG ALUMINUM													
451														
452	TEST YEAR 2014-2015	7.14	7.14	6.91	7.14	6.91	7.14	7.14	6.45	7.14	6.91	7.14	6.91	84.07
453	PRIOR YEAR 2013-2014	6.19	6.19	5.99	6.19	5.99	6.19	7.14	6.45	7.14	6.91	7.14	6.91	78.43
454	INCREASE/(DECREASE)	0.95	0.95	0.92	0.95	0.92	0.95	0.00	0.00	0.00	0.00	0.00	0.00	5.64
455														
456	431300													
457	INTEREST EXPENSE-ARMSTRONG COAL													
458														
459	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
461	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
462														
463	431350													
464	INTEREST EXPENSE-ALERIS DEPOSIT													
465														
466	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
467	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
468	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
469														
470	431400													
471	INTEREST EXPENSE-ACMI (ALCOA)													
472														
473	TEST YEAR 2014-2015	1.53	1.53	1.48	1.53	1.48	1.53	1.53	1.38	1.53	1.14	0.73	0.71	16.10
474	PRIOR YEAR 2013-2014	1.32	1.32	1.26	1.32	1.28	1.32	1.53	1.38	1.53	1.48	1.53	1.48	16.77
475	INCREASE/(DECREASE)	0.21	0.21	0.20	0.21	0.20	0.21	0.00	0.00	0.00	(0.34)	(0.80)	(0.77)	(0.67)
476														
477	431450													
478	INTEREST EXPENSE-SOUTHWIRE DEPOSIT													
479														
480	TEST YEAR 2014-2015	27.06	27.06	26.19	27.06	26.19	27.06	27.06	51.50	27.06	26.19	27.06	26.19	345.68
481	PRIOR YEAR 2013-2014	23.46	23.46	22.70	23.46	22.70	23.46	27.06	24.44	27.06	26.19	0.00	26.19	270.18
482	INCREASE/(DECREASE)	3.60	3.60	3.49	3.60	3.49	3.60	0.00	27.06	0.00	0.00	27.06	0.00	75.50
483														
484	431460													
485	INTEREST EXP-SEBREE MINING-KMMC													
486														
487	TEST YEAR 2014-2015	0.86	0.86	0.83	0.86	0.83	0.86	0.86	0.77	0.86	0.64	0.78	0.75	9.76
488	PRIOR YEAR 2013-2014	0.74	0.74	0.72	0.74	0.72	0.74	0.86	0.77	0.86	0.83	0.86	0.83	9.41
489	INCREASE/(DECREASE)	0.12	0.12	0.11	0.12	0.11	0.12	0.00	0.00	0.00	(0.19)	(0.08)	(0.08)	0.35
490														

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		July	August	September	October	November	December	January	February	March	April	May	June	Total
491	431470													
492	INT EXP-SEBREE MINING-ALLIED RES													
493														
494	TEST YEAR 2014-2015	27.93	27.93	27.02	27.93	27.02	27.93	27.93	25.22	27.93	20.75	19.75	19.12	306.46
495	PRIOR YEAR 2013-2014	24.20	24.20	23.42	24.20	23.42	24.20	27.93	25.22	27.93	27.02	27.93	27.02	306.69
496	INCREASE/(DECREASE)	3.73	3.73	3.60	3.73	3.60	3.73	0.00	0.00	0.00	(6.27)	(8.18)	(7.90)	(0.23)
497														
498	431500													
499	INTEREST EXP-ARMSTRONG-EQUALITY MIN													
500														
501	TEST YEAR 2014-2015	18.83	18.83	18.22	18.83	18.22	18.83	18.83	(10.05)	18.83	18.22	18.83	18.22	194.64
502	PRIOR YEAR 2013-2014	16.32	16.32	15.79	16.32	15.79	0.00	18.83	33.33	18.83	18.22	45.89	18.22	233.86
503	INCREASE/(DECREASE)	2.51	2.51	2.43	2.51	2.43	18.83	0.00	(43.38)	0.00	0.00	(27.06)	0.00	(39.22)
504														
505	431550													
506	INTEREST EXP-ACCURIDE DEPOSIT													
507														
508	TEST YEAR 2014-2015	18.85	18.85	18.24	18.85	18.24	18.85	18.85	17.03	18.85	18.24	18.85	18.24	221.94
509	PRIOR YEAR 2013-2014	16.34	16.34	15.81	16.34	15.81	0.00	18.85	33.37	18.85	18.24	18.85	18.24	207.04
510	INCREASE/(DECREASE)	2.51	2.51	2.43	2.51	2.43	18.85	0.00	(16.34)	0.00	0.00	0.00	0.00	14.90
511														
512	431600													
513	INTEREST EXPENSE-HOPKINS CO COAL													
514														
515	TEST YEAR 2014-2015	0.28	0.28	0.27	0.28	0.27	0.28	0.28	0.25	0.28	0.27	0.28	0.27	3.29
516	PRIOR YEAR 2013-2014	0.24	0.24	0.23	0.00	0.23	0.24	0.28	0.49	0.28	0.27	0.28	0.27	3.05
517	INCREASE/(DECREASE)	0.04	0.04	0.04	0.28	0.04	0.04	0.00	(0.24)	0.00	0.00	0.00	0.00	0.24
518														
519	431650													
520	INTEREST EXPENSE-ALLIED RESOURCES													
521														
522	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
523	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
524	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
525														
526	431700													
527	INTEREST EXPENSE-MIDWAY MINE													
528														
529	TEST YEAR 2014-2015	39.75	39.75	38.47	39.75	38.47	39.75	39.75	35.90	39.75	38.47	39.75	38.47	468.03
530	PRIOR YEAR 2013-2014	34.45	34.45	33.34	34.45	33.34	34.45	39.75	35.90	39.75	38.47	39.75	38.47	436.57
531	INCREASE/(DECREASE)	5.30	5.30	5.13	5.30	5.13	5.30	0.00	0.00	0.00	0.00	0.00	0.00	31.46
532														
533	431750													
534	INTEREST EXPENSE-ARMSTRONG-LEWIS CK													
535														
536	TEST YEAR 2014-2015	3.63	3.63	3.51	3.63	3.51	3.63	3.63	3.28	3.63	3.51	3.63	3.51	42.73
537	PRIOR YEAR 2013-2014	3.14	3.14	3.04	3.14	3.04	3.14	3.63	3.28	3.63	3.51	3.63	3.51	39.83
538	INCREASE/(DECREASE)	0.49	0.49	0.47	0.49	0.47	0.49	0.00	0.00	0.00	0.00	0.00	0.00	2.90
539														
540	431800													
541	INTEREST EXP-ARMSTRONG COAL-DOCK													
542														
543	TEST YEAR 2014-2015	15.29	15.29	14.79	15.29	14.79	15.29	15.29	13.81	15.29	14.79	15.29	14.79	180.00
544	PRIOR YEAR 2013-2014	13.25	13.25	12.82	13.25	12.82	13.25	15.29	13.81	15.29	14.79	15.29	14.79	167.90
545	INCREASE/(DECREASE)	2.04	2.04	1.97	2.04	1.97	2.04	0.00	0.00	0.00	0.00	0.00	0.00	12.10
546														
547	431900													
548	INTEREST EXPENSE-OTHER													
549														
550	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
551	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
552	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
553														
554	434000													
555	EXTRAORDINARY INCOME													
556														
557	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
558	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
559	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
560														

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		July	August	September	October	November	December	January	February	March	April	May	June	Total
561	435000													
562	EXTRAORDINARY DEDUCTIONS													
563														
564	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
565	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
566	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
567														
568	435100													
569	CUMULATIVE EFFECT ON PRIOR YEARS													
570														
571	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
572	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
573	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
574														
575	440000													
576	CONSOLIDATION CREDIT													
577														
578	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
579	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
581														
582	440100													
583	REVENUE-RESIDENTIAL(EXCLUD SEASONAL													
584														
585	TEST YEAR 2014-2015	(6,253,238.56)	(6,805,823.66)	(5,535,826.36)	(4,787,842.23)	(5,562,448.05)	(6,209,035.11)	(7,733,974.81)	(7,973,745.78)	(6,434,113.06)	(4,809,826.54)	(4,951,672.93)	(6,172,548.48)	(73,230,095.57)
586	PRIOR YEAR 2013-2014	(5,472,452.62)	(6,050,554.57)	(5,924,654.81)	(4,639,782.20)	(5,264,567.07)	(7,214,636.21)	(8,747,648.94)	(7,478,631.18)	(6,732,977.92)	(4,839,585.71)	(5,216,979.09)	(5,822,800.16)	(73,422,250.48)
587	INCREASE/(DECREASE)	(780,785.94)	(755,269.09)	388,828.45	(151,080.03)	(277,880.98)	1,005,601.10	1,013,674.13	(495,114.60)	298,864.86	29,799.17	265,306.16	(349,748.32)	162,154.91
588														
589	440200													
590	REVENUE-RESIDENTIAL-SEASONAL													
591														
592	TEST YEAR 2014-2015	(7,188.97)	(9,921.66)	(7,466.19)	(6,716.20)	(9,121.73)	(10,174.44)	(11,915.70)	(10,119.84)	(8,602.45)	(6,699.31)	(6,489.60)	(8,847.90)	(103,263.99)
593	PRIOR YEAR 2013-2014	(5,577.49)	(7,089.66)	(7,246.17)	(5,417.53)	(8,505.72)	(9,578.71)	(10,151.53)	(10,331.36)	(9,226.10)	(6,122.12)	(7,754.13)	(6,837.09)	(95,837.61)
594	INCREASE/(DECREASE)	(1,611.48)	(2,832.00)	(220.02)	(1,298.67)	(616.01)	(595.73)	(1,764.17)	211.52	623.65	(577.19)	1,264.53	(10.81)	(7,426.38)
595														
596	442100													
597	REVENUE-COMMERCIAL-SINGLE PHASE													
598														
599	TEST YEAR 2014-2015	(1,057,038.06)	(1,150,786.70)	(919,200.07)	(869,327.83)	(1,276,635.70)	(1,118,643.61)	(1,141,486.56)	(1,048,263.95)	(818,377.07)	(664,046.49)	(683,146.94)	(1,141,396.31)	(12,086,331.29)
600	PRIOR YEAR 2013-2014	(881,338.71)	(962,387.50)	(918,832.32)	(786,064.79)	(1,165,410.91)	(1,374,242.62)	(1,163,708.13)	(914,398.02)	(809,828.03)	(658,236.79)	(643,756.98)	(1,058,573.59)	(11,536,778.39)
601	INCREASE/(DECREASE)	(175,699.35)	(188,379.20)	(367.75)	(83,263.04)	(111,224.79)	255,599.01	22,219.57	(133,865.93)	(8,549.04)	(5,809.70)	(39,389.96)	(82,822.72)	(551,552.90)
602														
603	442101													
604	REV-COMMERCIAL-3PHASE-UNDER 1000KW													
605														
606	TEST YEAR 2014-2015	(1,363,659.92)	(1,423,552.17)	(1,132,210.81)	(1,072,267.77)	(1,539,695.54)	(1,338,745.21)	(1,389,915.84)	(1,271,049.88)	(1,010,970.09)	(786,842.39)	(1,130,646.99)	(1,493,331.34)	(14,952,887.95)
607	PRIOR YEAR 2013-2014	(1,196,794.92)	(1,238,868.74)	(1,219,440.39)	(1,048,297.87)	(1,416,640.40)	(1,559,113.80)	(1,423,433.99)	(1,128,224.16)	(962,517.73)	(757,789.29)	(1,073,277.95)	(1,375,040.00)	(14,399,439.24)
608	INCREASE/(DECREASE)	(166,865.00)	(184,683.43)	87,229.58	(23,969.90)	(123,055.14)	220,368.59	33,518.15	(142,825.72)	(46,452.36)	(29,053.10)	(57,369.04)	(118,291.34)	(553,448.71)
609														
610	442200													
611	REV-COMMERCIAL-3PHASE(OVER 1000KW)3													
612														
613	TEST YEAR 2014-2015	(607,744.10)	(613,269.66)	(486,305.46)	(478,695.08)	(650,008.64)	(580,791.95)	(588,316.56)	(527,622.28)	(434,782.53)	(366,940.01)	(541,219.01)	(686,444.52)	(6,562,159.82)
614	PRIOR YEAR 2013-2014	(507,820.39)	(485,860.84)	(503,090.39)	(400,750.72)	(577,649.05)	(685,840.21)	(598,319.93)	(478,480.17)	(420,538.93)	(352,452.99)	(497,108.95)	(644,215.54)	(6,152,127.91)
615	INCREASE/(DECREASE)	(99,923.71)	(127,429.04)	16,784.93	(77,944.36)	(72,359.59)	105,048.26	10,003.37	(49,142.11)	(14,243.60)	(14,487.02)	(44,110.06)	(42,228.98)	(410,031.91)
616														
617	442210													
618	REVENUE-COMM-ALERIS													
619														
620	TEST YEAR 2014-2015	(718,605.58)	(745,001.71)	(744,615.98)	(690,061.59)	(735,749.82)	(706,344.69)	(765,116.29)	(721,332.17)	(751,524.27)	(722,982.93)	(684,828.45)	(733,170.61)	(8,723,334.10)
621	PRIOR YEAR 2013-2014	(602,528.83)	(648,875.83)	(727,361.18)	(605,887.64)	(631,379.86)	(638,960.05)	(687,060.49)	(689,394.13)	(730,108.86)	(704,030.52)	(671,758.31)	(669,495.31)	(7,997,841.05)
622	INCREASE/(DECREASE)	(116,076.76)	(99,125.88)	(17,254.80)	(84,173.95)	(104,369.94)	(67,384.64)	(79,055.80)	(40,938.04)	(21,415.39)	(18,952.41)	(13,070.14)	(63,675.30)	(725,493.05)
623														
624	442214													
625	REVENUE-CENTURY SEBREE-BREC													
626														
627	TEST YEAR 2014-2015	(10,749,156.02)	(9,334,030.67)	(9,223,150.18)	(10,354,138.23)	(10,601,598.97)	(8,816,302.71)	(9,077,632.83)	8,423,913.99	18,289.19	310,589.08	245,042.29	212,037.67	(58,946,137.39)
628	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	(15,997,987.79)	(14,731,365.90)	(13,755,078.38)	(7,555,467.12)	(11,842,488.55)	(10,645,576.36)	(74,527,964.10)
629	INCREASE/(DECREASE)	(10,749,156.02)	(9,334,030.67)	(9,223,150.18)	(10,354,138.23)	(10,601,598.97)	(8,816,302.71)	6,920,354.96	23,155,279.89	13,773,367.57	7,866,056.20	12,087,530.84	10,857,614.03	15,581,826.71
630														

KENERGY CORP.
 2015-00312 RATE APPLICATION
 PSC INFORMATION REQUEST NO. 1 ITEM 6b
 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		July	August	September	October	November	December	January	February	March	April	May	June	Total
631	442215													
632	REVENUE-CENTURY SEBREE-EDF													
633														
634	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(17,967,750.83)	(8,622,773.61)	(8,287,540.81)	(10,698,950.53)	(7,778,559.34)	(53,355,575.12)
635	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
636	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(17,967,750.83)	(8,622,773.61)	(8,287,540.81)	(10,698,950.53)	(7,778,559.34)	(53,355,575.12)
637														
638	442216													
639	REVENUE-CENTURY SEBREE-KENERGY													
640														
641	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(45,817.93)	(29,016.12)	(33,854.14)	(31,839.68)	(31,949.18)	(172,477.05)
642	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
643	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(45,817.93)	(29,016.12)	(33,854.14)	(31,839.68)	(31,949.18)	(172,477.05)
644														
645	442219													
646	REVENUE-ALCAN													
647														
648	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
649	PRIOR YEAR 2013-2014	(12,962,851.54)	(12,962,851.54)	(15,705,691.13)	(13,820,452.41)	(15,403,235.69)	(15,563,966.07)	0.00	0.00	0.00	0.00	0.00	0.00	(86,419,048.38)
650	INCREASE/(DECREASE)	12,962,851.54	12,962,851.54	15,705,691.13	13,820,452.41	15,403,235.69	15,563,966.07	0.00	0.00	0.00	0.00	0.00	0.00	86,419,048.38
651														
652	442220													
653	REVENUE-INDUSTRIAL-DOMTAR													
654														
655	TEST YEAR 2014-2015	(798,115.18)	(786,893.31)	(1,139,455.75)	(769,764.65)	(538,450.08)	(733,794.90)	(552,784.04)	(577,565.62)	(672,223.72)	(578,321.78)	(640,828.97)	(680,888.39)	(8,449,066.39)
656	PRIOR YEAR 2013-2014	(1,152,821.50)	(1,152,821.50)	(1,168,183.44)	(1,905,625.14)	(641,845.24)	(554,457.46)	(842,420.48)	(614,855.03)	(573,577.27)	(708,149.50)	(661,420.55)	(796,100.88)	(10,612,278.00)
657	INCREASE/(DECREASE)	354,706.32	365,928.19	28,727.69	1,135,860.49	3,395.16	(179,337.44)	289,636.45	37,289.41	(98,646.45)	129,827.72	20,591.58	135,212.49	2,273,191.61
658														
659	442230													
660	REVENUE-CENTURY HAWESVILLE-BREC													
661														
662	TEST YEAR 2014-2015	(14,644,096.77)	(13,224,282.02)	(11,560,727.47)	(13,364,457.29)	(13,874,649.02)	(12,001,246.09)	(11,457,286.76)	10,467,388.66	(94,235.79)	388,592.97	305,310.07	2,138,089.50	(76,921,600.01)
663	PRIOR YEAR 2013-2014	(17,335,563.06)	(17,335,563.06)	(10,626,740.80)	(14,955,911.04)	(16,650,612.57)	(13,070,537.93)	(24,426,333.62)	(17,096,842.41)	(13,769,238.65)	(8,143,154.85)	(19,604,601.81)	(14,549,903.87)	(185,565,003.67)
664	INCREASE/(DECREASE)	2,691,466.29	4,111,281.04	(933,986.67)	1,591,453.75	2,775,963.55	1,069,291.84	12,969,046.86	27,564,231.07	13,675,002.66	8,531,747.82	18,909,911.88	15,687,993.37	109,643,403.66
665														
666	442231													
667	REVENUE-CENTURY HAWESVILLE-EDF													
668														
669	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(24,155,695.17)	(11,125,383.92)	(10,718,630.15)	(11,896,460.42)	(11,254,507.29)	(69,150,676.95)
670	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
671	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(24,155,695.17)	(11,125,383.92)	(10,718,630.15)	(11,896,460.42)	(11,254,507.29)	(69,150,676.95)
672														
673	442232													
674	REVENUE-CENTURY HAWESVILLE-KENERGY													
675														
676	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(63,401.16)	(39,367.92)	(44,272.51)	(42,389.98)	(42,402.93)	(231,834.50)
677	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
678	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(63,401.16)	(39,367.92)	(44,272.51)	(42,389.98)	(42,402.93)	(231,834.50)
679														
680	442240													
681	REVENUE-INDUSTRIAL ALCOA AUTO CAST													
682														
683	TEST YEAR 2014-2015	(2,728.98)	(2,619.55)	(2,603.74)	(2,591.10)	(2,739.18)	(2,666.72)	(2,943.99)	(2,862.45)	(2,572.93)	(2,902.15)	(2,522.87)	(2,394.51)	(32,146.17)
684	PRIOR YEAR 2013-2014	(4,695.45)	(5,200.80)	(5,503.49)	(4,929.03)	(6,020.56)	(5,364.41)	(3,536.98)	(3,265.88)	(3,670.49)	(3,124.20)	(2,828.39)	(2,659.27)	(50,788.95)
685	INCREASE/(DECREASE)	1,966.47	2,581.25	2,899.75	2,337.93	3,281.38	2,697.69	592.99	403.43	1,097.56	222.05	305.52	264.76	18,640.78
686														
687	442275													
688	REVENUE-ARMSTRONG DOCK													
689														
690	TEST YEAR 2014-2015	(255,812.72)	(272,001.03)	(265,573.69)	(287,493.36)	(288,417.51)	(273,120.41)	(296,629.62)	(275,422.42)	(282,822.51)	(272,540.23)	(273,465.25)	(255,951.55)	(3,299,250.30)
691	PRIOR YEAR 2013-2014	(191,530.76)	(216,113.39)	(245,740.76)	(227,251.90)	(246,438.35)	(255,661.34)	(265,350.24)	(254,401.50)	(261,230.20)	(239,697.83)	(250,472.72)	(232,923.41)	(2,886,812.20)
692	INCREASE/(DECREASE)	(64,281.96)	(55,887.64)	(19,832.93)	(60,241.46)	(41,979.16)	(17,459.07)	(31,279.38)	(21,020.92)	(21,592.31)	(32,842.60)	(22,992.53)	(23,028.14)	(412,438.10)
693														
694	442276													
695	REVENUE-ARMSTRONG-EQUALITY MINE													
696														
697	TEST YEAR 2014-2015	(82,926.12)	(83,032.28)	(81,604.43)	(87,014.38)	(81,672.28)	(74,714.47)	(77,279.95)	(77,635.97)	(81,756.51)	(82,397.07)	(85,726.37)	(87,001.16)	(982,760.99)
698	PRIOR YEAR 2013-2014	(68,565.51)	(73,046.22)	(82,105.93)	(73,234.01)	(75,041.99)	(77,154.09)	(80,306.27)	(72,724.13)	(82,093.44)	(78,213.89)	(76,465.20)	(78,181.43)	(917,132.11)
699	INCREASE/(DECREASE)	(14,360.61)	(9,986.06)	501.50	(13,780.37)	(6,630.29)	2,439.62	3,026.32	(4,911.84)	336.93	(4,183.16)	(9,261.17)	(8,819.73)	(65,628.88)

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KENERGY CORP.
 2015-00312 RATE APPLICATION
 PSC INFORMATION REQUEST NO. 1 ITEM 8b
 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		July	August	September	October	November	December	January	February	March	April	May	June	Total
701	442279													
702	REVENUE-ARMSTRONG-LEWIS CREEK													
703														
704	TEST YEAR 2014-2015	(52,675.04)	(50,784.20)	(49,075.32)	(45,626.72)	(45,948.23)	(44,948.69)	(52,285.29)	(50,288.10)	(49,822.14)	(39,177.43)	(19,534.31)	(30,159.46)	(530,324.93)
705	PRIOR YEAR 2013-2014	(58,716.93)	(66,472.95)	(74,713.21)	(67,645.14)	(69,635.18)	(76,064.50)	(77,378.77)	(77,356.52)	(77,163.83)	(73,213.93)	(69,880.48)	(67,890.82)	(856,132.26)
706	INCREASE/(DECREASE)	6,041.89	15,688.75	25,637.89	22,018.42	23,686.95	31,115.81	25,093.48	27,068.42	27,341.69	34,036.50	50,346.17	37,731.36	325,807.33
707														
708	442280													
709	REVENUE-COMM- PRECOAT METALS													
710														
711	TEST YEAR 2014-2015	(86,455.62)	(84,097.65)	(86,555.22)	(86,685.53)	(80,915.40)	(77,000.39)	(82,047.30)	(83,822.41)	(85,504.12)	(88,180.14)	(79,510.57)	(86,074.80)	(1,006,549.15)
712	PRIOR YEAR 2013-2014	(71,330.55)	(78,219.74)	(85,173.58)	(72,520.01)	(77,171.90)	(73,797.28)	(84,681.39)	(81,500.52)	(83,638.35)	(78,649.06)	(85,179.12)	(81,395.64)	(953,457.34)
713	INCREASE/(DECREASE)	(15,125.07)	(5,877.91)	(1,381.64)	(14,165.52)	(3,743.50)	(3,203.11)	2,634.09	(2,121.89)	(1,865.77)	(9,331.08)	5,668.55	(4,678.96)	(53,191.81)
714														
715	442290													
716	REVENUE-INDUSTRIAL-KIMBERLY CLARK													
717														
718	TEST YEAR 2014-2015	(1,176,169.53)	(1,203,053.31)	(1,180,449.05)	(1,188,178.43)	(1,179,298.23)	(1,187,995.24)	(1,180,807.80)	(1,071,249.42)	(1,188,823.42)	(1,156,133.86)	(1,067,883.01)	(1,146,643.92)	(13,924,685.22)
719	PRIOR YEAR 2013-2014	(923,094.58)	(1,019,749.89)	(1,151,362.26)	(1,030,997.05)	(1,092,223.39)	(1,129,857.31)	(1,110,615.00)	(1,047,932.07)	(1,086,236.70)	(1,042,465.10)	(1,112,778.99)	(1,118,728.14)	(12,856,040.48)
720	INCREASE/(DECREASE)	(253,074.95)	(183,303.42)	(29,086.79)	(155,181.38)	(87,074.84)	(58,137.93)	(70,192.80)	(23,317.35)	(102,586.72)	(113,668.76)	44,895.98	(27,915.78)	(1,058,644.74)
721														
722	442298													
723	REVENUE-MIDWAY MINE & PREP PLANT													
724														
725	TEST YEAR 2014-2015	(114,312.70)	(118,916.17)	(111,008.03)	(137,725.44)	(124,563.47)	(119,155.59)	(118,800.62)	(116,985.91)	(119,670.98)	(118,101.88)	(103,677.55)	(113,513.69)	(1,416,432.03)
726	PRIOR YEAR 2013-2014	(101,788.48)	(108,611.19)	(119,513.89)	(105,997.25)	(128,866.20)	(133,907.00)	(125,940.55)	(133,255.55)	(135,799.03)	(127,400.98)	(116,619.84)	(116,381.35)	(1,436,986.32)
727	INCREASE/(DECREASE)	(12,524.22)	(10,304.98)	8,505.86	(31,728.19)	4,302.73	14,751.41	7,139.93	16,289.64	16,128.05	9,299.10	12,942.29	2,867.67	37,649.29
728														
729	442801													
730	REVENUE-ACCURIDE													
731														
732	TEST YEAR 2014-2015	(134,783.06)	(138,937.39)	(133,344.56)	(136,799.92)	(116,836.69)	(117,221.01)	(125,803.76)	(119,224.94)	(128,234.20)	(132,909.75)	(136,233.70)	(137,367.38)	(1,567,698.38)
733	PRIOR YEAR 2013-2014	(109,577.83)	(121,202.49)	(132,915.62)	(110,511.58)	(114,091.07)	(113,225.68)	(117,424.14)	(112,369.20)	(119,449.41)	(120,644.80)	(129,694.87)	(135,880.03)	(1,436,986.32)
734	INCREASE/(DECREASE)	(25,205.23)	(17,734.90)	(428.94)	(26,288.34)	(2,747.62)	(3,995.33)	(8,379.62)	(6,855.74)	(8,784.79)	(12,264.95)	(6,538.63)	(1,487.35)	(120,711.64)
735														
736	442802													
737	REVENUE-SEBREE MINING-KMMC													
738														
739	TEST YEAR 2014-2015	(2,066.06)	(2,014.57)	(1,944.98)	(1,962.39)	(3,878.79)	(4,213.70)	(4,492.92)	(4,391.54)	(4,507.93)	(2,815.22)	(2,037.67)	(2,028.52)	(36,354.49)
740	PRIOR YEAR 2013-2014	(2,073.72)	(1,975.95)	(2,155.35)	(2,498.35)	(3,171.90)	(4,272.98)	(4,429.33)	(3,659.96)	(3,754.48)	(2,988.58)	(2,314.83)	(1,971.45)	(35,266.88)
741	INCREASE/(DECREASE)	7.66	(38.62)	210.37	535.96	(706.89)	59.28	(63.59)	(731.58)	(753.45)	173.36	276.96	(57.07)	(1,087.61)
742														
743	442803													
744	REVENUE-SEBREE MINING-STEAMPORT													
745														
746	TEST YEAR 2014-2015	(70,501.36)	(69,550.43)	(77,737.35)	(82,559.14)	(81,294.62)	(82,080.49)	(90,283.82)	(88,436.45)	(83,987.29)	(72,952.75)	(79,029.41)	(68,395.48)	(946,808.59)
747	PRIOR YEAR 2013-2014	(103,181.42)	(92,521.12)	(147,776.31)	(146,472.78)	(153,757.87)	(139,955.96)	(168,975.59)	(159,597.80)	(160,025.38)	(151,203.46)	(148,344.61)	(125,114.05)	(1,696,926.35)
748	INCREASE/(DECREASE)	32,680.06	22,970.69	70,038.96	63,913.64	72,463.25	57,875.47	78,691.77	71,161.35	76,038.09	78,250.71	69,315.20	56,718.57	750,117.76
749														
750	442804													
751	REVENUE-ALLIED RESOURCES													
752														
753	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
754	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
755	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
756														
757	442805													
758	REVENUE-HOPKINS CO COAL													
759														
760	TEST YEAR 2014-2015	(1,918.68)	(2,072.52)	(2,185.69)	(2,390.75)	(2,458.81)	(2,914.27)	(3,175.09)	(3,708.40)	(2,482.94)	(1,821.74)	(2,113.82)	(2,066.58)	(29,311.29)
761	PRIOR YEAR 2013-2014	(2,312.20)	(2,486.10)	(2,084.21)	(1,825.71)	(2,815.47)	(3,037.99)	(3,345.58)	(3,200.80)	(3,034.41)	(2,135.77)	(1,931.16)	(1,849.07)	(29,859.47)
762	INCREASE/(DECREASE)	393.52	413.58	(101.48)	(565.04)	156.66	123.72	170.49	(607.60)	551.47	315.03	(182.66)	(219.51)	548.18
763														
764	442806													
765	REVENUE-DOTIKI #3													
766														
767	TEST YEAR 2014-2015	(1,516.23)	(1,679.85)	(1,452.37)	(1,327.04)	(1,413.80)	(1,354.78)	(1,401.87)	(1,250.28)	(1,211.70)	(1,156.41)	(1,200.60)	(1,227.37)	(16,192.30)
768	PRIOR YEAR 2013-2014	(4,140.65)	(5,293.19)	(5,087.76)	(4,749.67)	(3,605.34)	(1,710.11)	(1,969.48)	(1,658.09)	(1,773.13)	(1,582.69)	(1,893.73)	(1,489.48)	(34,953.32)
769	INCREASE/(DECREASE)	2,624.42	3,613.34	3,635.39	3,422.63	2,191.54	355.33	567.61	407.81	561.43	426.28	693.13	262.11	18,761.02
770														

KENERGY CORP.
 2015-00312 RATE APPLICATION
 PSC INFORMATION REQUEST NO. 1 ITEM 8b
 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		July	August	September	October	November	December	January	February	March	April	May	June	Total
771	442807													
772	REVENUE-TYSON													
773														
774	TEST YEAR 2014-2015	(344,753.24)	(360,323.57)	(339,105.90)	(347,324.30)	(314,519.74)	(323,258.50)	(329,600.64)	(305,973.91)	(325,438.55)	(340,445.59)	(355,158.11)	(359,668.14)	(4,045,570.19)
775	PRIOR YEAR 2013-2014	(287,236.34)	(318,872.65)	(337,918.35)	(290,685.01)	(284,361.68)	(284,931.39)	(284,990.97)	(279,287.92)	(296,161.31)	(305,617.61)	(321,773.14)	(321,446.50)	(3,613,282.87)
776	INCREASE/(DECREASE)	(57,516.90)	(41,450.92)	(1,187.55)	(56,639.29)	(30,158.06)	(38,327.11)	(44,609.67)	(26,685.99)	(29,277.24)	(34,827.98)	(33,384.97)	(38,221.64)	(432,287.32)
777														
778	442808													
779	REVENUE-AMG ALUMINUM													
780														
781	TEST YEAR 2014-2015	(37,709.69)	(39,950.88)	(38,781.74)	(41,668.36)	(43,002.90)	(41,402.99)	(46,330.64)	(29,590.92)	(40,241.94)	(39,806.21)	(38,528.48)	(35,226.93)	(472,243.68)
782	PRIOR YEAR 2013-2014	(38,784.24)	(38,105.04)	(41,347.57)	(41,076.70)	(44,567.36)	(46,862.86)	(49,399.72)	(40,953.60)	(41,343.89)	(39,191.00)	(37,952.13)	(38,492.67)	(496,076.78)
783	INCREASE/(DECREASE)	(925.45)	(1,845.84)	2,565.83	(591.66)	1,564.46	5,459.87	3,069.08	11,362.68	1,101.95	(617.21)	(576.35)	3,265.74	23,833.10
784														
785	442809													
786	REVENUE-ELK CREEK MINE-HOPKINS CO C													
787														
788	TEST YEAR 2014-2015	(26,389.92)	(26,330.33)	(26,649.24)	(27,214.67)	(25,591.84)	(26,601.38)	(26,486.23)	(24,437.30)	(26,278.58)	(25,806.52)	(26,454.52)	(25,695.77)	(314,936.30)
789	PRIOR YEAR 2013-2014	(17,216.43)	(18,612.85)	(20,842.10)	(18,547.62)	(20,163.33)	(20,797.82)	(23,015.67)	(21,500.15)	(23,057.42)	(23,587.48)	(25,236.64)	(24,611.03)	(257,188.59)
790	INCREASE/(DECREASE)	(9,173.49)	(7,717.48)	(5,807.14)	(8,667.05)	(6,428.46)	(5,803.56)	(3,470.56)	(2,937.15)	(3,221.16)	(2,219.04)	(1,217.88)	(1,084.74)	(67,747.71)
791														
792	442810													
793	REVENUE-KMMC L L C													
794														
795	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
796	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
797	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
798														
799	442811													
800	REVENUE-PATRIOT COAL													
801														
802	TEST YEAR 2014-2015	0.00	0.00	(9.00)	0.00	0.00	0.00	0.00	0.00	(246.89)	0.00	0.00	0.00	(255.89)
803	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(266,432.87)	0.00	(715.21)	(267,148.08)
804	INCREASE/(DECREASE)	0.00	0.00	(9.00)	0.00	0.00	0.00	0.00	0.00	(246.89)	266,432.87	0.00	715.21	266,892.19
805														
806	442812													
807	REVENUE-SOUTHWIRE													
808														
809	TEST YEAR 2014-2015	(212,043.89)	(219,439.85)	(208,910.37)	(213,261.13)	(206,949.62)	(199,448.12)	(211,571.76)	(201,951.71)	(214,350.99)	(209,460.95)	(224,168.42)	(225,185.81)	(2,546,742.62)
810	PRIOR YEAR 2013-2014	(185,188.17)	(200,496.72)	(220,616.97)	(187,705.65)	(196,766.95)	(188,279.91)	(199,168.65)	(174,294.89)	(193,648.29)	(178,461.33)	(195,430.54)	(195,938.72)	(2,315,996.79)
811	INCREASE/(DECREASE)	(26,855.72)	(18,943.13)	11,706.60	(25,555.48)	(10,182.67)	(11,168.21)	(12,403.11)	(27,656.82)	(20,702.70)	(30,999.62)	(28,737.88)	(29,247.09)	(230,745.83)
812														
813	442814													
814	REVENUE-VALLEY GRAIN													
815														
816	TEST YEAR 2014-2015	(65,708.39)	(66,541.95)	(70,605.65)	(77,286.49)	(75,667.27)	(70,720.48)	(71,950.57)	(65,509.67)	(67,679.68)	(56,979.31)	(63,816.03)	(64,808.60)	(817,274.09)
817	PRIOR YEAR 2013-2014	(50,837.16)	(57,134.27)	(63,421.79)	(64,032.30)	(66,378.52)	(65,535.87)	(62,496.52)	(62,777.26)	(66,396.28)	(61,483.35)	(61,074.74)	(61,361.94)	(742,930.02)
818	INCREASE/(DECREASE)	(14,871.21)	(9,407.68)	(7,183.86)	(13,254.19)	(9,288.75)	(5,184.61)	(9,454.05)	(2,732.41)	(1,283.40)	4,504.04	(2,741.29)	(3,446.66)	(74,344.07)
819														
820	442819													
821	REVENUE-PENNYRILE													
822														
823	TEST YEAR 2014-2015	(52,757.97)	(57,032.00)	(58,098.84)	(72,251.02)	(74,482.69)	(74,473.76)	(92,335.53)	(93,097.34)	(66,487.12)	(90,245.49)	(92,912.33)	(98,971.23)	(953,145.32)
824	PRIOR YEAR 2013-2014	(4,193.71)	(37,604.92)	(42,241.99)	(32,754.21)	(35,739.82)	(41,636.08)	(41,752.34)	(37,174.04)	(37,537.70)	(70,143.38)	(74,636.43)	(78,312.87)	(536,727.49)
825	INCREASE/(DECREASE)	(48,564.26)	(19,427.08)	(15,856.85)	(39,496.81)	(38,742.87)	(32,837.68)	(50,583.19)	(55,923.30)	(28,949.42)	(20,102.11)	(18,275.90)	(20,658.36)	(416,417.83)
826														
827	444000													
828	REVENUE-PUBLIC STREET&HWY LIGHTS. 5													
829														
830	TEST YEAR 2014-2015	(34,565.24)	(34,895.30)	(26,885.51)	(25,626.26)	(36,672.99)	(34,039.83)	(36,606.24)	(33,596.30)	(25,989.82)	(23,195.65)	(31,901.15)	(42,952.01)	(386,926.10)
831	PRIOR YEAR 2013-2014	(30,767.86)	(30,302.29)	(28,710.90)	(24,740.68)	(31,763.86)	(41,161.59)	(39,057.60)	(28,683.27)	(25,823.34)	(22,773.87)	(31,418.66)	(38,119.08)	(373,323.00)
832	INCREASE/(DECREASE)	(3,797.38)	(4,593.01)	1,825.39	(885.56)	(4,909.13)	7,121.76	2,451.36	(4,913.03)	(166.26)	(421.78)	(482.49)	(4,832.93)	(13,603.10)
833														
834	445000													
835	REVENUE-PUBLIC AUTHORITIES-SINGLE P													
836														
837	TEST YEAR 2014-2015	(90,494.83)	(101,811.30)	(83,965.70)	(75,173.37)	(82,560.19)	(82,372.66)	(104,031.35)	(101,087.34)	(84,468.07)	(58,619.77)	(64,946.15)	(80,901.81)	(1,010,432.57)
838	PRIOR YEAR 2013-2014	(84,964.56)	(92,266.91)	(67,708.85)	(71,362.38)	(79,141.70)	(95,535.05)	(122,137.95)	(94,627.38)	(85,373.56)	(61,779.75)	(72,152.19)	(89,020.11)	(1,036,070.39)
839	INCREASE/(DECREASE)	(5,530.27)	(9,544.39)	3,743.15	(3,810.99)	(3,418.49)	13,162.39	18,106.60	(6,459.96)	905.49	3,159.98	7,206.01	8,118.30	25,637.82
840														

KENERGY CORP.
 2015-00312 RATE APPLICATION
 PSC INFORMATION REQUEST NO. 1 ITEM 8b
 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		July	August	September	October	November	December	January	February	March	April	May	June	Total
841	445100													
842	REVENUE-PUBLIC AUTHORITIES-3PHASE													
843														
844	TEST YEAR 2014-2015	(292,753.66)	(265,851.37)	(242,045.47)	(254,309.50)	(300,311.49)	(281,999.00)	(282,641.59)	(274,010.94)	(225,059.50)	(187,157.10)	(265,956.20)	(335,374.26)	(3,207,470.08)
845	PRIOR YEAR 2013-2014	(228,318.05)	(229,301.74)	(282,617.54)	(248,476.53)	(278,805.28)	(337,365.08)	(317,143.69)	(253,428.13)	(232,232.72)	(183,674.82)	(248,228.76)	(312,253.40)	(3,131,845.72)
846	INCREASE/(DECREASE)	(64,435.61)	(36,549.63)	20,572.07	(5,832.97)	(21,506.21)	55,366.06	34,502.10	(20,582.81)	7,173.22	(3,482.28)	(17,727.44)	(23,120.86)	(75,624.36)
847														
848	450000													
849	REVENUE-FORFEITED DISCOUNTS													
850														
851	TEST YEAR 2014-2015	(60,524.82)	(50,375.18)	(53,066.45)	(62,450.28)	(37,677.16)	(33,511.97)	(21,358.87)	(39,784.13)	(42,872.53)	(57,990.44)	(58,704.43)	(46,130.71)	(664,446.75)
852	PRIOR YEAR 2013-2014	(55,702.79)	(47,528.30)	(50,258.64)	(67,218.73)	(58,535.62)	(72,050.40)	(48,485.15)	(16,847.15)	(89,013.34)	(78,533.76)	(75,535.15)	(47,150.00)	(706,639.03)
853	INCREASE/(DECREASE)	(4,822.03)	(2,846.88)	(2,807.81)	4,768.45	20,858.46	38,538.43	27,106.48	(23,136.98)	46,140.81	20,543.32	16,830.72	1,019.29	142,192.28
854														
855	450220													
856	FORFEITED DISCOUNTS-CLASS A													
857														
858	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
859	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
860	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
861														
862	450230													
863	FORFEITED DISCOUNTS-CLASS B													
864														
865	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
866	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
867	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
868														
869	450240													
870	FORFEITED DISCOUNTS-CLASS C													
871														
872	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
873	PRIOR YEAR 2013-2014	(8,287.89)	0.00	0.00	0.00	0.00	(6,244.67)	0.00	0.00	0.00	0.00	0.00	0.00	(14,532.56)
874	INCREASE/(DECREASE)	8,287.89	0.00	0.00	0.00	0.00	6,244.67	0.00	0.00	0.00	0.00	0.00	0.00	14,532.56
875														
876	451000													
877	REVENUE-TURN-ON CHARGE													
878														
879	TEST YEAR 2014-2015	(128.00)	0.00	(128.00)	(96.00)	(160.00)	(288.00)	(224.00)	(224.00)	(32.00)	(32.00)	(192.00)	(192.00)	(1,696.00)
880	PRIOR YEAR 2013-2014	0.00	(64.00)	(192.00)	(352.00)	(64.00)	(256.00)	(128.00)	(128.00)	(96.00)	(32.00)	(128.00)	(64.00)	(1,504.00)
881	INCREASE/(DECREASE)	(128.00)	64.00	64.00	256.00	(96.00)	(32.00)	(96.00)	(96.00)	64.00	0.00	(64.00)	(128.00)	(192.00)
882														
883	451100													
884	REVENUE-RECONNECT CHARGE													
885														
886	TEST YEAR 2014-2015	(4,512.00)	(3,968.00)	(5,919.00)	(7,517.00)	(2,399.00)	(3,775.00)	(3,552.00)	(608.00)	(5,982.00)	(6,717.00)	(3,870.00)	(4,703.00)	(53,522.00)
887	PRIOR YEAR 2013-2014	(4,376.00)	(3,288.00)	(4,567.00)	(4,947.00)	(1,624.00)	(223.00)	0.00	(1,151.00)	(4,125.00)	(5,499.00)	(3,837.00)	(5,920.00)	(39,557.00)
888	INCREASE/(DECREASE)	(136.00)	(680.00)	(1,352.00)	(2,570.00)	(775.00)	(3,552.00)	(3,552.00)	543.00	(1,857.00)	(1,218.00)	(33.00)	1,217.00	(13,965.00)
889														
890	451200													
891	REVENUE-TERMINATION OR FIELD CONNEC													
892														
893	TEST YEAR 2014-2015	(15,264.00)	(10,432.00)	(15,968.00)	(19,520.00)	(5,152.00)	(9,600.00)	(8,256.00)	(928.00)	(17,824.00)	(15,008.00)	(10,304.00)	(11,616.00)	(139,872.00)
894	PRIOR YEAR 2013-2014	(12,960.00)	(7,040.00)	(12,384.00)	(14,592.00)	(3,776.00)	(512.00)	0.00	(3,520.00)	(12,032.00)	(13,760.00)	(9,896.00)	(15,136.00)	(105,408.00)
895	INCREASE/(DECREASE)	(2,304.00)	(3,392.00)	(3,584.00)	(4,928.00)	(1,376.00)	(9,088.00)	(8,256.00)	2,592.00	(5,792.00)	(1,248.00)	(608.00)	3,520.00	(34,464.00)
896														
897	451220													
898	MISC SERVICE REVENUES-CLASS A													
899														
900	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
901	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
902	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
903														
904	451230													
905	MISC SERVICE REVENUE-CLASS B													
906														
907	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
908	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
909	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
910														

KENERGY CORP.
 2015-00312 RATE APPLICATION
 PSC INFORMATION REQUEST NO. 1 ITEM 8b
 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		July	August	September	October	November	December	January	February	March	April	May	June	Total
911	451240													
912	MISC SERVICE REVENUE-CLASS C													
913														
914	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,568.94)	0.00	0.00	(64.80)	(1,633.74)
915	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
916	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,568.94)	0.00	0.00	(64.80)	(1,633.74)
917														
918	451300													
919	REVENUE-SPECIAL METER READING CHARG													
920														
921	TEST YEAR 2014-2015	(17,248.00)	(10,784.00)	(13,184.00)	(12,256.00)	(13,504.00)	(15,872.00)	(12,000.00)	(21,344.00)	(14,048.00)	(16,128.00)	(16,800.00)	(16,480.00)	(179,648.00)
922	PRIOR YEAR 2013-2014	(11,648.00)	(12,896.00)	(11,456.00)	(16,736.00)	(2,944.00)	(5,664.00)	(13,856.00)	(12,736.00)	(12,964.00)	(15,296.00)	(19,040.00)	(16,640.00)	(151,776.00)
923	INCREASE/(DECREASE)	(5,600.00)	2,112.00	(1,728.00)	4,480.00	(10,560.00)	(10,208.00)	1,856.00	(8,608.00)	(1,184.00)	(832.00)	2,240.00	160.00	(27,872.00)
924														
925	451400													
926	REVENUE-METER TEST CHARGE													
927														
928	TEST YEAR 2014-2015	0.00	(50.00)	(50.00)	(100.00)	0.00	(50.00)	(150.00)	(50.00)	(250.00)	(300.00)	(150.00)	(50.00)	(1,200.00)
929	PRIOR YEAR 2013-2014	0.00	0.00	(50.00)	(50.00)	0.00	0.00	(50.00)	(150.00)	(350.00)	(100.00)	(150.00)	(100.00)	(1,000.00)
930	INCREASE/(DECREASE)	0.00	(50.00)	0.00	(50.00)	0.00	(50.00)	(100.00)	100.00	100.00	(200.00)	0.00	50.00	(200.00)
931														
932	451500													
933	REVENUE-RETURNED CHECK CHARGE													
934														
935	TEST YEAR 2014-2015	(936.00)	(852.00)	(1,140.00)	(1,056.00)	(840.00)	(840.00)	(1,008.00)	(612.00)	(840.00)	(888.00)	(876.00)	(1,020.00)	(10,908.00)
936	PRIOR YEAR 2013-2014	(972.00)	(1,044.00)	(888.00)	(900.00)	(604.96)	(1,356.00)	(1,459.04)	(732.00)	(840.00)	(1,008.00)	(768.00)	(1,152.00)	(11,724.00)
937	INCREASE/(DECREASE)	36.00	192.00	(252.00)	(156.00)	(235.04)	516.00	451.04	120.00	0.00	120.00	(108.00)	132.00	816.00
938														
939	451600													
940	REVENUE-UNNECESSARY TRIP BY S/MAN													
941														
942	TEST YEAR 2014-2015	0.00	(95.00)	(95.00)	95.00	0.00	(127.00)	0.00	0.00	0.00	0.00	0.00	0.00	(222.00)
943	PRIOR YEAR 2013-2014	0.00	0.00	0.00	(127.00)	95.00	(192.00)	(286.00)	(285.00)	(95.00)	(95.00)	0.00	(95.00)	(1,080.00)
944	INCREASE/(DECREASE)	0.00	(95.00)	(95.00)	222.00	(95.00)	65.00	286.00	285.00	95.00	95.00	0.00	95.00	858.00
945														
946	451700													
947	REVENUE-S/C TO CHG S/L BULB TO LED													
948														
949	TEST YEAR 2014-2015	0.00	0.00	0.00	(50.00)	0.00	0.00	0.00	0.00	0.00	(50.00)	50.00	0.00	(50.00)
950	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
951	INCREASE/(DECREASE)	0.00	0.00	0.00	(50.00)	0.00	0.00	0.00	0.00	0.00	(50.00)	50.00	0.00	(50.00)
952														
953	454000													
954	REVENUE-RENT FROM BELL SOUTH ATTACH													
955														
956	TEST YEAR 2014-2015	(48,703.00)	(48,703.00)	(48,703.00)	(48,703.00)	(48,703.00)	(48,714.33)	(48,703.00)	(48,703.00)	(48,703.00)	(48,703.00)	(48,703.00)	(48,721.45)	(584,465.78)
957	PRIOR YEAR 2013-2014	(49,860.20)	(49,860.20)	(49,860.20)	(49,860.20)	(49,860.20)	(58,859.36)	(48,703.00)	(48,703.00)	(48,703.00)	(48,703.00)	(48,703.00)	(48,703.00)	(600,378.36)
958	INCREASE/(DECREASE)	1,157.20	1,157.20	1,157.20	1,157.20	1,157.20	10,145.03	0.00	0.00	0.00	0.00	0.00	(18.45)	15,912.58
959														
960	454100													
961	REVENUE-RENTAL FROM TOWER LEASES													
962														
963	TEST YEAR 2014-2015	(15,632.00)	(15,632.00)	(15,632.00)	(15,632.00)	(15,632.00)	(25,606.39)	(16,463.00)	(16,463.00)	(16,463.00)	(16,463.00)	(16,463.00)	(12,987.38)	(199,068.77)
964	PRIOR YEAR 2013-2014	(15,506.00)	(15,506.00)	(15,506.00)	(15,506.00)	(15,506.00)	(23,201.50)	(15,632.00)	(15,632.00)	(15,632.00)	(15,632.00)	(15,632.00)	(15,632.00)	(194,523.50)
965	INCREASE/(DECREASE)	(126.00)	(126.00)	(126.00)	(126.00)	(126.00)	(2,404.89)	(831.00)	(831.00)	(831.00)	(831.00)	(831.00)	2,644.62	(4,545.27)
966														
967	454110													
968	REVENUE-RENT-CABLE CO & OTHER TELEP													
969														
970	TEST YEAR 2014-2015	(8,049.00)	(8,049.00)	(8,049.00)	(8,049.00)	(11,697.96)	(11,697.96)	(8,657.00)	(8,675.00)	(8,675.00)	(8,675.00)	(8,675.00)	(8,684.45)	(107,533.37)
971	PRIOR YEAR 2013-2014	(8,264.00)	(8,264.00)	(8,264.00)	(8,264.00)	(8,264.00)	(5,682.06)	(8,049.00)	(8,049.00)	(8,049.00)	(8,049.00)	(8,049.00)	(8,049.00)	(95,296.06)
972	INCREASE/(DECREASE)	215.00	215.00	215.00	215.00	(3,433.96)	(6,015.90)	(608.00)	(626.00)	(626.00)	(626.00)	(626.00)	(635.45)	(12,337.31)
973														
974	454120													
975	REVENUE-FIBER LEASING													
976														
977	TEST YEAR 2014-2015	(200.00)	(200.00)	(200.00)	(200.00)	(200.00)	(200.00)	(200.00)	(200.00)	(200.00)	200.00	(200.00)	(200.00)	(2,000.00)
978	PRIOR YEAR 2013-2014	(200.00)	(200.00)	(200.00)	(200.00)	0.00	(400.00)	0.00	(800.00)	(200.00)	(200.00)	(208.52)	(191.46)	(2,800.00)
979	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	(200.00)	200.00	(200.00)	600.00	0.00	400.00	8.52	(8.52)	800.00
980														

KENERGY CORP.
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 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		July	August	September	October	November	December	January	February	March	April	May	June	Total
981	454200													
982	REVENUE-RENTAL PERSONAL PROPERTY													
983														
984	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
985	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
986	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
987														
988	454300													
989	REVENUE-ERVIN CABLE													
990														
991	TEST YEAR 2014-2015	40.00	(1,460.00)	40.00	40.00	40.00	40.00	(1,460.00)	40.00	40.00	40.00	40.00	80.00	(2,480.00)
992	PRIOR YEAR 2013-2014	(1,460.00)	80.00	40.00	0.00	0.00	80.00	40.00	(1,460.00)	40.00	40.00	40.00	40.00	(2,520.00)
993	INCREASE/(DECREASE)	1,500.00	(1,540.00)	0.00	40.00	40.00	(40.00)	(1,500.00)	1,500.00	0.00	0.00	0.00	40.00	40.00
994														
995	456000													
996	KY SALES TAX RETURN COMPENSATION													
997														
998	TEST YEAR 2014-2015	(50.00)	(50.00)	(50.00)	(50.00)	(50.00)	(50.00)	(0.73)	(50.00)	(50.00)	(50.00)	(50.00)	(50.00)	(550.73)
999	PRIOR YEAR 2013-2014	(1,500.00)	(50.00)	(50.00)	(50.00)	(50.00)	(50.00)	(50.00)	(50.00)	(50.00)	(50.00)	(50.00)	(50.00)	(2,050.00)
1000	INCREASE/(DECREASE)	1,450.00	0.00	0.00	0.00	0.00	0.00	49.27	0.00	0.00	0.00	0.00	0.00	1,499.27
1001														
1002	555000													
1003	PURCHASED POWER RURAL													
1004														
1005	TEST YEAR 2014-2015	6,687,005.15	7,051,458.96	8,102,037.29	5,242,756.47	6,430,644.32	6,502,278.96	7,918,304.40	7,806,611.19	6,560,409.62	4,249,531.81	5,271,218.35	6,713,610.40	76,555,866.92
1006	PRIOR YEAR 2013-2014	5,286,486.81	5,726,907.02	6,620,330.46	4,473,753.39	5,897,735.71	6,801,408.10	8,433,543.04	7,223,647.30	6,222,239.71	4,577,524.77	5,291,188.18	6,354,686.46	73,009,452.95
1007	INCREASE/(DECREASE)	1,400,518.34	1,324,551.94	(518,293.17)	769,003.08	532,908.61	(399,129.14)	(515,238.64)	582,963.89	358,169.91	(327,992.96)	(19,969.83)	358,921.94	3,546,413.97
1008														
1009	555101													
1010	PURCHASED POWER-ACCURIDE													
1011														
1012	TEST YEAR 2014-2015	125,500.34	129,296.65	124,292.23	127,221.91	108,869.10	109,140.12	116,947.52	110,965.64	119,370.16	123,761.33	126,919.63	127,956.84	1,450,240.47
1013	PRIOR YEAR 2013-2014	100,590.94	111,794.46	124,145.90	101,755.96	105,954.65	105,251.92	109,063.50	104,252.13	110,749.80	111,997.06	120,470.23	126,123.73	1,332,150.28
1014	INCREASE/(DECREASE)	24,909.40	17,502.19	146.33	25,465.95	2,914.45	3,888.20	7,884.02	6,713.51	8,620.36	11,764.27	6,449.40	1,832.11	119,090.19
1015														
1016	555102													
1017	POWER COST-SEBREE MINING-KMMC													
1018														
1019	TEST YEAR 2014-2015	1,880.59	1,834.02	1,773.04	1,788.83	3,596.75	3,897.52	4,153.76	4,064.80	4,177.34	2,594.23	1,857.29	1,848.81	33,466.98
1020	PRIOR YEAR 2013-2014	1,868.09	1,785.64	1,972.25	2,270.67	2,902.76	3,926.47	4,090.92	3,358.51	3,454.32	2,749.08	2,096.16	1,769.82	32,266.69
1021	INCREASE/(DECREASE)	12.50	48.38	(199.21)	(481.84)	693.99	(28.95)	62.84	706.29	723.02	(154.85)	(240.87)	58.99	1,200.29
1022														
1023	555103													
1024	POWER COST-SEBREE MINING-STEAMPORT													
1025														
1026	TEST YEAR 2014-2015	66,904.86	65,975.17	73,613.45	78,249.87	77,264.41	77,856.60	85,477.33	83,840.65	79,700.66	69,361.56	74,752.45	65,151.42	898,148.43
1027	PRIOR YEAR 2013-2014	98,483.02	88,599.11	140,546.92	137,365.46	145,562.91	132,981.34	159,645.43	151,025.59	151,452.18	143,326.02	140,518.35	119,312.82	1,608,819.15
1028	INCREASE/(DECREASE)	(31,578.16)	(22,623.94)	(66,933.47)	(59,115.59)	(68,298.50)	(55,124.74)	(74,168.10)	(67,184.94)	(71,751.52)	(73,964.46)	(65,765.90)	(54,161.40)	(710,670.72)
1029														
1030	555104													
1031	PURCHASED POWER-ALLIED RESOURCES													
1032														
1033	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1034	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1035	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1036														
1037	555105													
1038	PURCHASED POWER-HOPKINS CO COAL													
1039														
1040	TEST YEAR 2014-2015	1,737.74	1,874.91	1,978.70	2,162.13	2,232.06	2,674.51	2,886.34	3,398.43	2,253.64	1,836.81	1,928.17	1,866.14	26,849.58
1041	PRIOR YEAR 2013-2014	2,060.40	2,234.71	1,908.37	1,634.96	2,376.87	2,761.74	3,043.41	2,917.11	2,772.74	1,927.66	1,743.35	1,670.76	27,052.10
1042	INCREASE/(DECREASE)	(322.66)	(359.80)	70.33	527.17	(144.81)	(87.23)	(157.07)	481.32	(519.10)	(90.87)	184.82	215.38	(202.52)
1043														
1044	555106													
1045	PURCHASED POWER-DOTIKI #3													
1046														
1047	TEST YEAR 2014-2015	1,349.51	1,506.71	1,293.36	1,172.71	1,251.40	1,197.87	1,240.58	1,103.09	1,068.10	1,017.95	1,058.03	1,082.31	14,341.62
1048	PRIOR YEAR 2013-2014	3,805.27	4,857.62	4,739.66	4,339.29	3,338.80	3,523.44	1,771.65	1,474.93	1,587.72	1,407.93	1,706.91	1,324.23	31,875.45
1049	INCREASE/(DECREASE)	(2,455.76)	(3,350.91)	(3,446.30)	(3,166.58)	(2,087.40)	(325.57)	(531.07)	(371.84)	(519.62)	(389.98)	(648.88)	(241.92)	(17,533.83)
1050														

KENERGY CORP.
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 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		July	August	September	October	November	December	January	February	March	April	May	June	Total
1051	555107													
1052	PURCHASED POWER-TYSON													
1053														
1054	TEST YEAR 2014-2015	310,058.64	324,473.01	305,486.50	312,495.04	282,082.85	290,066.63	295,490.02	274,261.10	291,902.40	306,326.87	320,175.27	324,317.65	3,337,135.98
1055	PRIOR YEAR 2013-2014	252,099.27	282,756.75	304,559.38	256,348.11	252,890.40	253,323.25	252,818.02	248,000.90	263,400.66	272,274.69	287,632.31	287,473.49	3,213,577.23
1056	INCREASE/(DECREASE)	57,959.37	41,716.26	927.12	56,146.93	29,192.45	36,743.38	42,672.00	26,260.20	28,501.74	34,052.18	32,542.96	36,844.16	423,558.75
1057														
1058	555108													
1059	PURCHASED POWER-AMG ALLOYS													
1060														
1061	TEST YEAR 2014-2015	35,829.37	37,993.61	37,111.06	39,585.69	41,052.23	39,409.78	44,120.29	41,879.65	38,236.13	38,030.10	36,771.73	33,474.29	463,493.93
1062	PRIOR YEAR 2013-2014	34,753.26	36,135.38	39,500.41	35,425.19	39,015.89	40,998.27	43,370.99	38,936.84	39,223.09	37,289.89	36,177.44	36,552.35	457,379.00
1063	INCREASE/(DECREASE)	1,076.11	1,858.23	(2,389.35)	4,160.50	2,036.34	(1,588.49)	749.30	2,942.81	(986.96)	740.21	594.29	(3,078.06)	6,114.93
1064														
1065	555109													
1066	PURCHASE POWER-PENNYRILE ENERGY													
1067														
1068	TEST YEAR 2014-2015	50,698.07	54,563.74	55,741.70	68,785.89	70,863.47	70,952.38	87,909.29	88,572.31	91,607.94	85,946.84	88,365.64	93,980.60	908,087.84
1069	PRIOR YEAR 2013-2014	4,085.64	37,063.41	41,640.75	31,882.49	37,977.06	40,577.77	40,682.17	36,571.06	36,897.61	69,456.28	73,490.84	76,682.78	527,007.86
1070	INCREASE/(DECREASE)	46,612.43	17,500.33	14,100.95	36,903.40	32,886.41	30,374.61	47,227.09	52,001.25	54,710.33	16,490.56	14,874.80	17,297.82	381,079.98
1071														
1072	555110													
1073	PURCHASED POWER-KMMC L L C													
1074														
1075	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1076	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1077	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1078														
1079	555111													
1080	PURCHASED POWER-PATRIOT COAL													
1081														
1082	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	246.89	0.00	0.00	0.00	246.89
1083	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	266,432.87	0.00	715.21	267,148.08
1084	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	246.89	(266,432.87)	0.00	(715.21)	(266,901.19)
1085														
1086	555112													
1087	PURCHASED POWER-SOUTHWIRE													
1088														
1089	TEST YEAR 2014-2015	198,325.70	205,062.11	195,530.58	199,357.09	193,888.73	186,768.02	197,990.28	189,355.67	200,653.53	196,302.02	209,807.00	210,903.17	2,383,943.90
1090	PRIOR YEAR 2013-2014	170,578.17	185,639.55	206,484.45	174,077.16	183,824.44	175,575.84	185,717.55	182,744.56	181,065.57	166,701.24	182,732.65	182,899.22	2,158,040.40
1091	INCREASE/(DECREASE)	27,747.53	19,422.56	(10,953.87)	25,279.93	10,064.29	11,192.18	12,272.73	26,611.11	19,587.96	29,600.78	27,074.35	28,003.95	225,903.50
1092														
1093	555113													
1094	POWER COST-ELK CREEK MINE-HOPKINS C													
1095														
1096	TEST YEAR 2014-2015	24,599.12	24,539.08	24,894.14	25,408.98	24,833.11	24,830.80	24,717.39	22,844.08	24,523.07	24,103.89	24,691.62	23,997.46	293,980.74
1097	PRIOR YEAR 2013-2014	15,907.82	17,305.79	19,575.26	17,205.26	18,836.08	19,405.78	21,397.31	20,036.44	21,434.80	21,952.32	23,441.94	22,880.17	239,378.97
1098	INCREASE/(DECREASE)	8,691.30	7,233.29	5,318.88	8,203.72	5,997.03	5,425.02	3,320.08	2,807.64	3,088.27	2,151.57	1,249.68	1,117.29	54,601.77
1099														
1100	555114													
1101	PURCHASED POWER-VALLEY GRAIN													
1102														
1103	TEST YEAR 2014-2015	59,024.25	59,767.93	63,789.03	70,069.74	68,627.03	63,761.63	64,979.96	59,026.50	61,033.55	51,272.60	57,345.88	58,238.16	736,936.26
1104	PRIOR YEAR 2013-2014	44,673.18	50,759.68	57,418.65	57,144.73	59,906.75	56,743.34	56,081.93	56,484.29	59,740.16	54,992.83	54,623.73	54,863.81	665,453.08
1105	INCREASE/(DECREASE)	14,351.07	9,008.25	6,370.38	12,925.01	8,720.28	5,018.29	8,898.03	2,542.21	1,293.39	(3,720.23)	2,722.15	3,354.35	71,483.18
1106														
1107	555116													
1108	PURCHASED POWER-ARMSTRONG-EQUALITY													
1109														
1110	TEST YEAR 2014-2015	78,423.20	78,517.51	77,368.87	82,211.30	77,345.91	71,265.54	73,210.20	73,672.12	77,935.31	77,987.60	81,136.03	82,431.30	930,904.89
1111	PRIOR YEAR 2013-2014	64,221.29	68,673.20	77,892.12	68,680.30	70,958.19	73,031.36	75,882.82	68,885.62	77,388.92	73,865.70	72,135.59	73,765.03	865,378.14
1112	INCREASE/(DECREASE)	14,201.91	9,844.31	(523.25)	13,531.00	6,387.72	(1,765.82)	(2,672.62)	4,786.50	(953.61)	4,121.90	9,000.44	8,666.27	65,526.75
1113														
1114	555118													
1115	PURCHASED POWER-ARMSTRONG DOCK													
1116														
1117	TEST YEAR 2014-2015	242,759.62	257,728.13	252,288.09	272,608.01	273,744.44	259,366.39	280,880.57	261,233.64	267,792.38	258,531.96	259,418.46	243,574.50	3,129,926.19
1118	PRIOR YEAR 2013-2014	180,472.09	204,380.08	234,052.84	213,994.23	233,704.99	242,552.83	251,037.98	241,212.95	246,679.69	226,570.64	236,930.68	220,875.88	2,732,664.88
1119	INCREASE/(DECREASE)	62,287.53	53,348.05	18,235.25	58,613.78	40,039.45	16,813.56	29,842.59	20,020.69	20,912.69	31,961.32	22,487.78	22,698.62	397,261.31
1120														

KENERGY CORP.
 2015-00312 RATE APPLICATION
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 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		July	August	September	October	November	December	January	February	March	April	May	June	Total
1121	555119													
1122	PURCHASED POWER-ARMSTRONG LEWIS CRK													
1123														
1124	TEST YEAR 2014-2015	50,186.10	48,249.85	46,660.25	43,427.52	43,887.64	42,957.58	49,626.68	47,724.26	47,310.98	37,595.31	18,557.92	29,142.84	505,306.93
1125	PRIOR YEAR 2013-2014	56,058.86	63,629.08	71,797.05	64,186.64	66,660.17	72,568.83	73,546.35	73,813.06	73,299.67	69,399.30	66,104.79	64,530.33	815,594.13
1126	INCREASE/(DECREASE)	(5,892.76)	(15,379.23)	(25,136.80)	(20,759.12)	(22,772.53)	(29,611.25)	(23,919.67)	(26,088.80)	(25,988.69)	(31,803.99)	(47,546.87)	(35,387.49)	(310,287.20)
1127														
1128	555200													
1129	PURCHASED POWER-ALERIS													
1130														
1131	TEST YEAR 2014-2015	715,062.74	744,379.38	741,044.88	686,895.03	732,302.75	703,014.38	762,493.35	717,931.62	747,925.26	719,496.53	681,536.65	729,690.45	8,681,773.02
1132	PRIOR YEAR 2013-2014	598,963.95	645,268.97	723,848.39	602,499.09	628,280.58	635,824.45	683,594.72	677,016.49	726,373.17	700,439.36	668,398.61	666,107.64	7,956,595.42
1133	INCREASE/(DECREASE)	116,098.79	99,110.41	17,196.49	84,395.94	104,042.17	67,189.93	78,898.63	40,915.13	21,552.09	19,057.17	13,138.04	63,582.81	725,177.60
1134														
1135	555300													
1136	PURCHASED POWER-DOMTAR													
1137														
1138	TEST YEAR 2014-2015	788,935.92	777,774.96	1,128,624.88	757,623.92	536,894.54	724,803.37	543,280.01	568,925.41	662,965.27	568,111.21	631,743.40	651,524.61	8,342,007.50
1139	PRIOR YEAR 2013-2014	1,143,410.70	1,143,410.70	1,161,590.91	1,896,518.02	532,484.81	545,155.30	832,756.57	606,277.88	564,168.52	898,950.02	652,018.26	787,296.94	10,564,038.63
1140	INCREASE/(DECREASE)	(354,474.78)	(365,635.74)	(32,966.03)	(1,138,894.10)	4,409.73	179,448.07	(289,476.56)	(37,352.47)	96,796.75	(129,838.81)	(20,274.86)	(135,772.33)	(2,222,031.13)
1141														
1142	555400													
1143	PURCHASED POWER-CENTURY HAWESVILLE-BREC													
1144														
1145	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	990,284.10	94,235.79	(388,592.97)	(305,310.07)	0.00	390,616.85
1146	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1147	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	990,284.10	94,235.79	(388,592.97)	(305,310.07)	0.00	390,616.85
1148														
1149	555401													
1150	PURCHASED POWER-CENTURY HAWESVILLE-EDF													
1151														
1152	TEST YEAR 2014-2015	14,604,093.99	13,181,710.13	11,520,352.88	13,323,674.53	13,833,427.01	11,953,241.02	11,411,705.39	12,719,991.72	11,123,976.28	10,719,069.32	11,896,093.98	11,256,341.56	147,543,677.79
1153	PRIOR YEAR 2013-2014	17,316,944.65	17,316,944.65	10,581,858.49	14,923,926.66	16,615,122.07	13,033,275.36	24,391,557.00	17,062,167.83	13,723,773.09	8,106,866.53	18,567,024.07	14,514,844.10	186,154,304.50
1154	INCREASE/(DECREASE)	(2,712,850.66)	(4,135,234.52)	938,494.37	(1,600,252.13)	(2,781,695.06)	(1,080,034.34)	(12,979,851.61)	(4,342,176.11)	(2,599,796.81)	2,612,202.79	(6,670,930.09)	(3,258,502.54)	(38,610,626.71)
1155														
1156	555500													
1157	PURCHASED POWER--ALCOA AUTO CASTIN													
1158														
1159	TEST YEAR 2014-2015	2,531.36	2,420.10	2,408.40	2,386.97	2,526.26	2,448.58	2,720.99	2,648.03	2,355.54	2,697.99	2,318.11	2,192.72	29,656.05
1160	PRIOR YEAR 2013-2014	4,344.28	4,868.67	5,185.15	4,583.42	5,653.17	5,071.63	3,286.35	3,042.28	3,434.53	2,885.17	2,603.05	2,457.75	47,419.45
1161	INCREASE/(DECREASE)	(1,812.92)	(2,448.57)	(2,776.75)	(2,196.45)	(3,126.91)	(2,623.05)	(565.36)	(394.25)	(1,078.99)	(188.18)	(284.94)	(265.03)	(17,761.40)
1162														
1163	555600													
1164	PURCHASED POWER-CENTURY SEBREE-BREC													
1165														
1166	TEST YEAR 2014-2015	10,723,270.81	9,301,991.58	9,192,823.16	10,323,926.69	10,570,669.52	8,776,875.25	9,042,409.38	(8,388,304.54)	(18,289.19)	(310,589.08)	(245,042.29)	(212,037.67)	58,759,703.62
1167	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	15,982,553.29	14,700,891.64	13,716,519.27	7,524,602.65	11,811,837.35	10,617,744.16	74,354,148.56
1168	INCREASE/(DECREASE)	10,723,270.81	9,301,991.58	9,192,823.16	10,323,926.69	10,570,669.52	8,776,875.25	(6,940,143.91)	(23,089,196.38)	(13,734,808.46)	(7,835,191.73)	(12,056,879.64)	(10,829,781.83)	(15,594,444.94)
1169														
1170	555601													
1171	PURCHASED POWER-CENTURY SEBREE-EDF													
1172														
1173	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,946,884.04	8,621,443.69	8,288,064.84	10,698,503.42	5,640,874.84	51,195,770.83
1174	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1175	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,946,884.04	8,621,443.69	8,288,064.84	10,698,503.42	5,640,874.84	51,195,770.83
1176														
1177	555603													
1178	PURCHASED POWER-BREC-ALCAN													
1179														
1180	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1181	PRIOR YEAR 2013-2014	12,948,275.23	12,948,275.23	15,691,465.55	13,805,538.58	15,388,325.20	15,548,546.62	0.00	0.00	0.00	0.00	0.00	0.00	86,330,426.41
1182	INCREASE/(DECREASE)	(12,948,275.23)	(12,948,275.23)	(15,691,465.55)	(13,805,538.58)	(15,388,325.20)	(15,548,546.62)	0.00	0.00	0.00	0.00	0.00	0.00	(86,330,426.41)
1183														
1184	555900													
1185	PURCHASED POWER-ROLL COATER													
1186														
1187	TEST YEAR 2014-2015	81,672.62	79,648.46	81,933.08	82,083.16	76,803.86	73,258.96	77,994.92	79,347.79	80,904.00	83,496.56	75,450.93	81,436.55	954,039.89
1188	PRIOR YEAR 2013-2014	66,920.63	73,709.23	80,929.71	68,020.42	78,149.97	70,103.31	79,899.22	77,094.83	78,874.55	74,474.48	80,240.60	76,785.43	900,302.38
1189	INCREASE/(DECREASE)	14,751.99	5,939.23	1,003.37	14,062.74	-3,653.89	3,155.65	(2,004.30)	2,252.96	2,029.45	9,022.08	(4,789.67)	4,651.12	53,737.51
1190														

KENERGY CORP.
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 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		July	August	September	October	November	December	January	February	March	April	May	June	Total
1191	555950													
1192	PURCHASED POWER-KIMBERLY CLARK													
1193														
1194	TEST YEAR 2014-2015	1,170,722.63	1,197,458.28	1,175,080.46	1,180,754.00	1,173,925.67	1,182,581.47	1,175,377.15	1,086,426.47	1,183,344.88	1,150,826.71	1,063,115.63	1,141,432.15	13,861,045.50
1195	PRIOR YEAR 2013-2014	917,799.93	1,014,282.83	1,146,090.75	1,025,514.89	1,086,896.06	1,124,320.86	1,105,193.03	1,042,904.68	1,080,935.20	1,037,474.75	1,107,331.92	1,113,310.38	12,802,055.28
1196	INCREASE/(DECREASE)	252,922.70	183,175.45	28,989.71	155,239.11	87,029.61	58,260.61	70,184.12	23,521.79	102,409.68	113,351.96	(44,216.29)	28,121.77	1,058,990.22
1197	555970													
1198	PURCHASED POWER-MIDWAY MINE & PREP PLANT													
1199														
1200														
1201	TEST YEAR 2014-2015	108,205.14	112,239.78	105,213.79	129,853.85	117,734.68	112,797.89	112,419.13	111,072.18	113,278.30	111,878.06	98,734.53	107,664.79	1,341,092.12
1202	PRIOR YEAR 2013-2014	94,775.94	101,518.22	113,177.79	99,197.83	121,164.44	125,625.25	118,506.72	125,047.93	127,186.44	119,743.77	109,759.91	109,498.75	1,365,202.99
1203	INCREASE/(DECREASE)	13,429.20	10,721.56	(7,964.00)	30,656.02	(3,429.76)	(12,827.36)	(6,087.59)	(13,975.75)	(13,908.14)	(7,865.71)	(11,025.38)	(1,833.96)	(24,110.87)
1204	580000													
1205	DISTRIBUTION-EXP-OPS-SUPERVISION													
1206														
1207														
1208	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1209	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1210	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1211	581000													
1212	LOAD DISPATCHING & VOLTAGE CONTROL													
1213														
1214														
1215	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1216	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1217	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1218	582000													
1219	DISTRIBUTION-EXP-OPS STATION EXP													
1220														
1221														
1222	TEST YEAR 2014-2015	24,536.15	23,555.48	23,555.48	23,555.48	24,324.08	24,559.40	23,304.74	23,300.29	23,304.74	20,760.66	20,760.66	20,760.66	276,277.82
1223	PRIOR YEAR 2013-2014	24,378.06	24,365.00	24,271.08	24,271.08	24,146.08	23,994.95	23,628.71	23,354.37	23,367.31	23,076.40	23,081.12	23,081.12	285,015.28
1224	INCREASE/(DECREASE)	158.09	(809.52)	(715.60)	(715.60)	178.00	564.45	(323.97)	(54.08)	(62.57)	(2,315.74)	(2,320.46)	(2,320.46)	(8,737.46)
1225	582200													
1226	DIST EXP OPR - MICROWAVE SYSTEM													
1227														
1228														
1229	TEST YEAR 2014-2015	3,407.72	2,793.14	2,769.92	3,237.32	4,118.20	3,346.93	4,408.60	4,940.28	5,197.70	2,286.56	4,632.80	2,651.78	43,790.95
1230	PRIOR YEAR 2013-2014	2,643.71	2,406.17	2,754.28	2,205.80	2,872.11	6,968.41	3,799.06	4,072.20	5,252.01	5,013.46	3,011.07	3,189.17	44,187.45
1231	INCREASE/(DECREASE)	764.01	386.97	15.64	1,031.52	1,246.09	(3,621.48)	609.54	868.08	(64.31)	(2,726.90)	1,621.73	(537.39)	(396.50)
1232	582250													
1233	EXP-LSE TOWER SPACE TO CELL PROVIDE													
1234														
1235														
1236	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1237	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1238	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1239	583000													
1240	DISTRIBUTION-EXP-OPS OVERHEAD LINE													
1241														
1242														
1243	TEST YEAR 2014-2015	119,215.24	101,347.90	56,096.80	81,374.30	85,323.73	61,717.02	102,875.48	87,508.04	102,554.23	96,984.07	99,140.01	110,871.29	1,105,008.11
1244	PRIOR YEAR 2013-2014	114,927.63	108,277.28	52,306.94	85,599.54	78,041.57	81,066.75	92,436.91	82,366.49	126,239.60	135,350.18	60,595.23	85,850.15	1,103,088.27
1245	INCREASE/(DECREASE)	4,287.61	(6,929.38)	3,789.86	(4,225.24)	7,282.16	(19,349.73)	10,438.57	5,141.55	(23,685.37)	(38,366.11)	18,544.78	25,021.14	1,919.84
1246	583100													
1247	OPERATION OVERHEAD LINES-MAJOR STOR													
1248														
1249														
1250	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1251	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1252	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1253	583200													
1254	OVERHEAD LINE EXP-SPECIAL EQUIPMENT													
1255														
1256														
1257	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1258	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1259	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Row	(a)	(b) July	(c) August	(d) September	(e) October	(f) November	(g) December	(h) January	(i) February	(j) March	(k) April	(l) May	(m) June	Total
1261	583300													
1262	OVERHEAD LINE EXP-PCB INSPECTIONS													
1263														
1264	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1265	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1266	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1267														
1268	583400													
1269	PSC LINE PATROL													
1270														
1271	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1272	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1273	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1274														
1275	583500													
1276	OSMOSE POLE INSPECTION-COOP LABOR													
1277														
1278	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1279	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1280	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1281														
1282	584000													
1283	DISTRIBUTION-EXP-OPS-UNDERGROUND													
1284														
1285	TEST YEAR 2014-2015	9,303.68	9,303.68	9,303.68	9,303.68	9,812.64	8,938.08	9,451.76	9,451.76	9,451.76	9,817.44	9,817.44	9,817.44	113,773.04
1286	PRIOR YEAR 2013-2014	8,399.17	8,399.17	8,399.17	8,399.17	8,399.17	6,832.53	9,303.68	9,303.68	9,303.68	9,303.68	9,303.68	9,303.68	104,650.46
1287	INCREASE/(DECREASE)	904.51	904.51	904.51	904.51	1,413.47	2,105.55	148.08	148.08	148.08	513.76	513.76	513.76	9,122.58
1288														
1289	584200													
1290	UNDERGROUND LINE EXP-SPECIAL EQUIP													
1291														
1292	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1293	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1294	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1295														
1296	584400													
1297	PSC LINE PATROL-UNDERGROUND													
1298														
1299	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1300	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1301	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1302														
1303	586000													
1304	DISTRIBUTION-EXP-OPS METERS													
1305														
1306	TEST YEAR 2014-2015	25,887.91	22,505.41	17,302.30	(4,790.00)	11,884.27	(78,974.46)	17,319.39	15,774.44	(12,144.21)	(57,311.82)	3,195.18	(68,382.53)	(107,734.12)
1307	PRIOR YEAR 2013-2014	18,628.90	45,864.99	11,343.76	28,861.47	21,723.98	31,611.90	21,112.71	13,823.65	11,813.48	30,624.12	22,238.29	12,675.83	270,323.08
1308	INCREASE/(DECREASE)	7,259.01	(23,359.58)	5,958.54	(33,651.47)	(9,839.71)	(110,586.36)	(3,793.32)	1,950.79	(23,957.69)	(87,935.94)	(19,043.11)	(81,058.36)	(378,057.20)
1309														
1310	586100													
1311	DISTRIBUTION EXP-OPS SPECIAL TEST													
1312														
1313	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1314	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1315	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1316														
1317	586200													
1318	DISTRIBUTION EXPENSE-METERS-STORM													
1319														
1320	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1321	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1322	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1323														
1324	587000													
1325	DIST EXP-OPS CONSUMER INSTALLATION													
1326														
1327	TEST YEAR 2014-2015	2,322.52	2,322.52	2,322.52	2,322.52	2,449.58	2,231.26	2,359.49	2,359.49	2,359.49	2,609.00	2,609.00	2,609.00	28,876.39
1328	PRIOR YEAR 2013-2014	2,164.30	2,164.30	2,164.30	2,164.30	2,164.30	1,760.61	2,322.52	2,322.52	2,322.52	2,322.52	2,322.52	2,322.52	26,517.23
1329	INCREASE/(DECREASE)	158.22	158.22	158.22	158.22	285.28	470.65	36.97	36.97	36.97	286.48	286.48	286.48	2,359.16
1330														

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		July	August	September	October	November	December	January	February	March	April	May	June	Total
1331	588000													
1332	DIST EXP-OPS MISCELLANEOUS DIST													
1333														
1334	TEST YEAR 2014-2015	249,995.93	208,203.59	219,568.18	212,134.49	198,394.77	219,257.80	244,930.67	202,812.66	201,647.39	191,693.40	190,072.51	197,128.73	2,535,840.12
1335	PRIOR YEAR 2013-2014	198,151.67	182,184.91	154,173.56	234,302.51	183,487.24	374,882.02	223,015.42	192,988.11	172,138.30	169,385.40	178,753.24	206,805.66	2,470,268.04
1336	INCREASE/(DECREASE)	51,844.26	26,018.68	65,394.62	(22,168.02)	14,907.53	(155,624.22)	21,915.25	9,824.55	29,509.09	22,308.00	11,319.27	(9,676.93)	65,572.08
1337														
1338	588200													
1339	DIST EXP-OPS STORM DAMAGE-PHONES/DISPATCH													
1340														
1341	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1342	PRIOR YEAR 2013-2014	0.00	0.00	299.10	0.00	0.00	0.00	0.00	20,642.05	0.00	0.00	0.00	0.00	20,941.15
1343	INCREASE/(DECREASE)	0.00	0.00	(299.10)	0.00	0.00	0.00	0.00	(20,642.05)	0.00	0.00	0.00	0.00	(20,941.15)
1344														
1345	588210													
1346	DIST-EXP-OPS STORM-FEMA REIMBURSEME													
1347														
1348	TEST YEAR 2014-2015	0.00	0.00	0.00	374.21	253.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	628.16
1349	PRIOR YEAR 2013-2014	0.00	1,457.52	387.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,845.18
1350	INCREASE/(DECREASE)	0.00	(1,457.52)	(387.66)	374.21	253.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,217.02)
1351														
1352	590000													
1353	DIST EXP-MAIN-SUPERVISION-ENG													
1354														
1355	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1356	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1357	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1358														
1359	592000													
1360	DIST EXP-MAIN-STATION EQUIPMENT													
1361														
1362	TEST YEAR 2014-2015	96,510.56	61,853.26	74,182.21	57,035.91	55,012.24	56,694.41	50,719.56	36,738.79	110,581.79	95,901.79	92,666.26	68,244.00	857,140.78
1363	PRIOR YEAR 2013-2014	45,783.79	39,932.02	33,971.61	41,894.98	32,441.40	81,427.07	51,739.92	51,453.56	68,583.08	74,701.26	76,420.98	63,712.85	662,062.52
1364	INCREASE/(DECREASE)	50,726.77	21,921.24	40,210.60	15,140.93	22,570.84	(24,732.66)	(1,020.36)	(14,714.77)	41,998.71	21,200.53	16,245.28	5,531.15	195,078.26
1365														
1366	592100													
1367	DIST EXP-MAIN-SUPERVISORY CONTROL													
1368														
1369	TEST YEAR 2014-2015	8,047.84	3,114.16	3,947.07	11,971.16	9,931.51	13,198.92	8,686.11	8,434.45	6,459.20	9,135.63	5,383.37	31,589.34	119,898.76
1370	PRIOR YEAR 2013-2014	10,861.15	4,646.85	15,094.13	3,591.28	10,430.54	11,823.67	5,839.53	13,526.12	6,373.02	11,009.61	35,010.50	9,557.11	137,963.51
1371	INCREASE/(DECREASE)	(2,813.31)	(1,732.69)	(11,147.06)	8,379.88	(499.03)	1,375.25	2,846.58	(5,091.67)	86.18	(1,873.98)	(29,627.13)	22,032.23	(18,064.75)
1372														
1373	592200													
1374	DIST EXP MAIN-MICROWAVE SYSTEM													
1375														
1376	TEST YEAR 2014-2015	21,208.10	16,862.88	4,381.25	3,695.32	15,580.01	6,661.78	6,141.48	6,064.94	3,000.54	1,073.98	15,398.67	845.46	100,914.41
1377	PRIOR YEAR 2013-2014	14,558.80	16,402.10	3,924.55	1,581.80	17,854.74	5,523.12	5,752.77	3,605.29	1,275.56	4,940.95	2,796.69	1,827.85	80,044.22
1378	INCREASE/(DECREASE)	6,649.30	460.78	456.70	2,113.52	(2,274.73)	1,138.66	388.71	2,459.65	1,724.98	(3,866.97)	12,601.98	(982.39)	20,870.19
1379														
1380	592250													
1381	DIST EXPENSE-STATION EQUIP-CLASS C													
1382														
1383	TEST YEAR 2014-2015	3,203.41	3,203.41	3,203.41	3,203.41	3,203.41	3,203.41	3,108.45	3,108.45	3,108.45	3,108.45	3,108.45	3,108.45	37,871.16
1384	PRIOR YEAR 2013-2014	6,703.86	3,203.41	3,203.41	3,203.41	3,203.41	3,203.41	3,203.41	3,203.41	0.00	3,203.41	3,203.41	3,203.41	38,737.99
1385	INCREASE/(DECREASE)	(3,500.45)	0.00	0.00	0.00	0.00	0.00	(94.96)	(94.96)	3,108.45	(94.96)	(94.96)	(94.96)	(666.80)
1386														
1387	593000													
1388	DIST EXP-MAIN-OVERHEAD LINES													
1389														
1390	TEST YEAR 2014-2015	396,080.20	318,959.19	257,000.66	206,202.44	221,680.55	246,984.69	212,164.86	230,304.08	365,834.17	320,753.68	375,773.91	285,954.70	3,437,713.13
1391	PRIOR YEAR 2013-2014	292,387.29	241,223.02	219,692.33	220,820.09	237,477.13	406,095.31	285,283.70	225,931.36	238,445.98	373,020.97	277,462.05	258,454.12	3,276,293.35
1392	INCREASE/(DECREASE)	103,692.91	77,736.17	37,308.33	(14,617.65)	(15,796.58)	(159,110.62)	(73,098.84)	4,372.72	127,388.19	(52,267.29)	98,311.86	27,500.58	161,419.78
1393														
1394	593200													
1395	DIST EXP-MAIN-STORM DAMAGE													
1396														
1397	TEST YEAR 2014-2015	0.00	0.00	0.00	805.75	0.00	(281.63)	0.00	0.00	0.00	0.00	0.00	0.00	524.12
1398	PRIOR YEAR 2013-2014	10.33	0.00	0.00	0.00	0.00	0.00	0.00	121,932.45	(676.96)	0.00	0.00	43.98	121,309.80
1399	INCREASE/(DECREASE)	(10.33)	0.00	0.00	805.75	0.00	(281.63)	0.00	(121,932.45)	676.96	0.00	0.00	(43.98)	(120,785.68)
1400														

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		July	August	September	October	November	December	January	February	March	April	May	June	Total
1401	593250													
1402	DIST EXPENSE-OVERHEAD LINE-CLASS C													
1403														
1404	TEST YEAR 2014-2015	3,203.41	3,203.41	3,203.41	3,203.41	3,203.41	3,203.41	3,108.45	3,108.45	3,108.45	3,108.45	3,108.45	3,108.45	37,871.16
1405	PRIOR YEAR 2013-2014	6,703.86	3,203.41	3,203.41	3,203.41	3,203.41	3,203.41	3,203.41	3,203.41	3,203.41	3,203.41	3,203.41	3,203.41	41,941.37
1406	INCREASE/(DECREASE)	(3,500.45)	0.00	0.00	0.00	0.00	0.00	(94.96)	(94.96)	(94.96)	(94.96)	(94.96)	(94.96)	(4,070.21)
1407														
1408	593300													
1409	MAINTENANCE OF OVERHEAD LINES-ROW													
1410														
1411	TEST YEAR 2014-2015	346,476.53	391,241.42	197,983.68	197,193.38	192,757.30	228,911.08	241,696.74	221,575.29	226,089.03	341,862.05	281,632.71	235,889.16	3,103,307.37
1412	PRIOR YEAR 2013-2014	225,558.87	418,172.85	208,294.01	207,910.70	168,102.40	157,609.53	321,399.10	199,867.72	323,792.85	326,371.09	281,182.99	256,833.49	3,095,095.60
1413	INCREASE/(DECREASE)	120,917.66	(26,931.43)	(10,310.33)	(10,717.32)	24,654.90	71,301.55	(79,702.36)	21,707.57	(97,704.82)	15,490.96	449.72	(20,944.33)	8,211.77
1414														
1415	593400													
1416	REPAIRS/PSC LINE PATROL													
1417														
1418	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1419	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1420	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1421														
1422	593500													
1423	DIST EXP-MAIN-OVERHD LINES CREW 50													
1424														
1425	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1426	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1427	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1428														
1429	593600													
1430	DIST EXP-MAIN-OVERHD LINES CREW 55													
1431														
1432	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1433	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1434	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1435														
1436	593700													
1437	DIST EXP-MAIN-OH LINES TEMP CREWS													
1438														
1439	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1440	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1441	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1442														
1443	594000													
1444	DIST EXP-MAIN-UNDERGROUND LINES													
1445														
1446	TEST YEAR 2014-2015	26,763.24	22,447.37	24,918.26	35,773.35	18,596.36	30,903.42	13,736.06	15,731.33	29,206.45	34,570.02	27,032.85	24,778.46	304,457.17
1447	PRIOR YEAR 2013-2014	33,920.38	19,322.10	33,646.08	28,197.19	30,532.10	33,972.58	11,861.94	22,493.69	8,149.58	21,474.85	25,779.88	23,035.06	292,385.43
1448	INCREASE/(DECREASE)	(7,157.14)	3,125.27	(8,727.82)	7,576.16	(11,935.74)	(3,069.16)	1,874.12	(6,762.36)	21,056.87	13,095.17	1,252.97	1,743.40	12,071.74
1449														
1450	595000													
1451	DIST EXP-MAIN-LINE TRANSFORMERS													
1452														
1453	TEST YEAR 2014-2015	9,590.29	32,874.70	26,825.37	29,242.07	6,973.24	38,411.41	2,547.09	1,585.74	4,042.15	3,694.44	12,858.92	6,695.55	175,140.97
1454	PRIOR YEAR 2013-2014	8,297.95	14,991.86	20,248.85	28,777.70	25,253.46	37,714.61	4,498.29	4,663.55	22,369.92	8,925.33	4,224.35	8,614.01	188,576.88
1455	INCREASE/(DECREASE)	1,292.34	17,882.84	6,576.52	464.37	(18,280.22)	696.80	(1,951.20)	(3,077.81)	(18,324.77)	(5,230.89)	8,634.57	(1,918.46)	(13,435.91)
1456														
1457	596000													
1458	DIST EXP-MAIN-ST LIGHTS-SIGNALS													
1459														
1460	TEST YEAR 2014-2015	10,366.88	7,858.09	7,212.13	10,047.33	6,327.98	8,769.36	9,771.77	4,636.16	3,413.11	4,457.17	3,180.93	4,034.51	80,077.42
1461	PRIOR YEAR 2013-2014	13,634.56	10,463.65	11,637.88	17,149.69	11,221.10	28,716.14	17,956.08	11,478.64	10,178.16	14,914.10	10,090.35	7,510.79	164,951.14
1462	INCREASE/(DECREASE)	(3,265.68)	(2,605.56)	(4,425.75)	(7,102.36)	(4,893.12)	(19,946.78)	(8,184.31)	(6,842.48)	(6,765.05)	(10,456.93)	(6,909.42)	(3,476.28)	(84,873.72)
1463														
1464	597000													
1465	DIST EXP-MAIN-METERS													
1466														
1467	TEST YEAR 2014-2015	7,700.60	4,968.99	3,260.91	4,201.82	2,001.96	2,435.70	1,228.25	16,732.64	5,731.64	5,116.12	6,403.31	2,698.45	62,480.39
1468	PRIOR YEAR 2013-2014	3,803.20	5,418.06	5,517.39	6,161.55	1,235.76	4,562.41	6,277.58	7,295.55	35,354.07	18,363.74	10,375.51	1,736.42	106,101.24
1469	INCREASE/(DECREASE)	3,897.40	(449.07)	(2,256.48)	(1,959.73)	766.20	(2,126.71)	(5,049.33)	9,437.09	(29,622.43)	(13,247.62)	(3,972.20)	962.03	(43,620.85)
1470														

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		July	August	September	October	November	December	January	February	March	April	May	June	Total
1471	598000													
1472	DIST EXP-MISC DISTRIBUTION PLT													
1473														
1474	TEST YEAR 2014-2015	22,672.55	16,593.85	24,381.58	17,867.47	32,817.53	36,776.51	30,552.89	37,848.01	26,512.13	19,997.39	21,434.32	18,245.82	305,700.05
1475	PRIOR YEAR 2013-2014	19,676.84	13,302.65	22,217.81	30,794.24	16,346.27	32,442.00	18,892.38	34,010.48	15,206.74	20,949.27	21,775.62	18,334.98	263,949.28
1476	INCREASE/(DECREASE)	2,995.71	3,291.20	2,163.77	(12,926.77)	16,471.26	4,334.51	11,660.51	3,837.53	11,305.39	(951.88)	(341.30)	(89.16)	41,750.77
1477														
1478	901000													
1479	CONSUMER ACC EXP-OPS SUPERVISION													
1480														
1481	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1482	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1483	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1484														
1485	902000													
1486	CONS ACC EXP-OPS ANN METER READING													
1487														
1488	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1489	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1490	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1491														
1492	902100													
1493	CONSUMER ACC EXP-OPS METER READING													
1494														
1495	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1496	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1497	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1498														
1499	902200													
1500	METER READING-CLASS A													
1501														
1502	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1503	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1504	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1505														
1506	902230													
1507	METER READING-CLASS B													
1508														
1509	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1510	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1511	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1512														
1513	902240													
1514	METER READING- CLASS C													
1515														
1516	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1517	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1518	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1519														
1520	903000													
1521	CONSUMER ACC EXP-OPS RECORD-COLLECT													
1522														
1523	TEST YEAR 2014-2015	337,166.65	311,949.35	303,466.52	326,057.57	299,565.19	357,475.91	351,496.07	321,121.32	347,944.72	338,761.75	316,185.22	309,632.38	3,920,822.65
1524	PRIOR YEAR 2013-2014	284,485.71	296,999.66	329,774.85	366,529.47	347,230.88	481,467.57	331,418.74	284,019.97	313,782.31	311,699.99	311,067.15	301,898.20	3,960,394.50
1525	INCREASE/(DECREASE)	52,680.94	14,949.69	(26,308.33)	(40,471.90)	(47,665.69)	(123,991.66)	20,077.33	37,101.35	34,162.41	27,061.76	5,098.07	7,734.18	(39,571.85)
1526														
1527	903100													
1528	CONSUMER ACC EXP-OPS RECORD COLLECT													
1529														
1530	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1531	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1532	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1533														
1534	903200													
1535	DATA PROCESSING EXPENSE													
1536														
1537	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.76	(17.76)	0.00	0.00	0.00	0.00
1538	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1539	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.76	(17.76)	0.00	0.00	0.00	0.00
1540														

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		July	August	September	October	November	December	January	February	March	April	May	June	Total
1541	903220													
1542	BILLING-CLASS A													
1543														
1544	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1545	PRIOR YEAR 2013-2014	8.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.91
1546	INCREASE/(DECREASE)	(8.91)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8.91)
1547														
1548	903221													
1549	BILLING-CLASS A HVILLE SMELTER													
1550														
1551	TEST YEAR 2014-2015	6.04	5.59	5.43	5.83	5.31	6.37	89.46	234.55	295.73	273.33	254.26	295.04	1,476.94
1552	PRIOR YEAR 2013-2014	0.00	5.22	5.67	6.58	8.21	8.26	5.93	5.08	5.61	5.58	5.57	5.41	65.12
1553	INCREASE/(DECREASE)	6.04	0.37	(0.24)	(0.75)	(0.90)	(1.89)	83.53	229.47	290.12	267.75	248.69	289.63	1,411.82
1554														
1555	903222													
1556	BILLING-CLASS A SEBREE SMELTER													
1557														
1558	TEST YEAR 2014-2015	6.04	5.59	0.00	11.26	5.31	6.37	89.43	234.59	296.34	273.33	245.66	295.00	1,468.92
1559	PRIOR YEAR 2013-2014	0.00	5.22	5.67	6.58	127.34	8.26	5.93	5.08	5.61	5.58	5.57	5.41	186.25
1560	INCREASE/(DECREASE)	6.04	0.37	(5.67)	4.68	(122.03)	(1.89)	83.50	229.51	290.73	267.75	240.09	289.59	1,282.67
1561														
1562	903230													
1563	BILLING-CLASS B													
1564														
1565	TEST YEAR 2014-2015	18.12	16.76	16.29	17.48	15.94	19.10	18.78	17.15	18.58	18.04	16.86	16.50	209.60
1566	PRIOR YEAR 2013-2014	13.36	15.65	17.01	19.75	0.00	24.77	17.79	15.24	16.83	16.73	16.72	16.22	190.07
1567	INCREASE/(DECREASE)	4.76	1.11	(0.72)	(2.27)	15.94	(5.67)	0.99	1.91	1.75	1.31	0.14	0.28	19.53
1568														
1569	903240													
1570	BILLING-CLASS C													
1571														
1572	TEST YEAR 2014-2015	102.67	94.97	92.29	99.05	90.34	108.26	106.40	97.20	105.28	102.22	95.54	93.51	1,187.73
1573	PRIOR YEAR 2013-2014	75.70	88.74	96.38	111.91	105.51	140.30	100.81	86.35	95.38	94.83	94.75	91.92	1,182.58
1574	INCREASE/(DECREASE)	26.97	6.23	(4.09)	(12.86)	(15.17)	(32.04)	5.59	10.85	9.90	7.39	0.79	1.59	5.15
1575														
1576	904000													
1577	CONSUMER ACC EXP-OPS UNCOLLECT-ACCT													
1578														
1579	TEST YEAR 2014-2015	9,490.00	9,490.00	9,490.00	9,490.00	9,490.00	9,490.00	9,600.00	9,600.00	33,580.00	33,580.00	83,580.00	83,580.00	310,460.00
1580	PRIOR YEAR 2013-2014	8,600.00	8,600.00	8,600.00	8,600.00	8,600.00	8,600.00	9,490.00	9,490.00	9,490.00	9,490.00	9,490.00	9,490.00	108,540.00
1581	INCREASE/(DECREASE)	890.00	890.00	890.00	890.00	890.00	890.00	110.00	110.00	24,090.00	24,090.00	74,090.00	74,090.00	201,920.00
1582														
1583	904220													
1584	BAD DEBT-CLASS A													
1585														
1586	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1587	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1588	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1589														
1590	904230													
1591	BAD DEBT-CLASS B													
1592														
1593	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1594	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1595	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1596														
1597	904240													
1598	BAD DEBT-CLASS C													
1599														
1600	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1601	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1602	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1603														
1604	907000													
1605	ADM/CONSUMER SVC AND INFOR. EXP.													
1606														
1607	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1608	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1609	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1610														

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		July	August	September	October	November	December	January	February	March	April	May	June	Total
1611	908000													
1612	CUSTOMER ASSISTANCE EXPENSE													
1613														
1614	TEST YEAR 2014-2015	14,981.37	12,479.12	12,485.85	15,656.84	12,282.52	13,227.73	12,279.94	10,573.12	12,150.07	13,746.48	11,588.51	12,336.31	153,787.86
1615	PRIOR YEAR 2013-2014	17,960.94	15,221.89	15,443.99	11,252.70	15,970.75	24,315.08	15,963.93	14,590.46	13,307.26	15,220.69	13,217.76	12,414.54	184,679.99
1616	INCREASE/(DECREASE)	(2,979.57)	(2,742.77)	(2,958.14)	4,404.14	(3,688.23)	(11,087.35)	(3,683.99)	(4,017.34)	(1,157.19)	(1,474.21)	(1,629.25)	(78.23)	(31,092.13)
1617														
1618	908100													
1619	CUSTOMER ASSIST EXP-RCS AUDIT													
1620														
1621	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1622	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1623	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1624														
1625	908200													
1626	CUSTOMER ASST EXP-CACS AUDIT													
1627														
1628	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1629	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1630	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1631														
1632	908220													
1633	CUSTOMER ASSISTANCE-CLASS A													
1634														
1635	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1636	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1637	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1638														
1639	908240													
1640	CUSTOMER ASSISTANCE-CLASS C													
1641														
1642	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1643	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1644	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1645														
1646	908300													
1647	GREC REBATES - WATER HEATERS													
1648														
1649	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1650	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1651	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652														
1653	908400													
1654	CUSTOMER ASSISTANCE-KEY ACCOUNTS													
1655														
1656	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1657	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1658	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1659														
1660	909000													
1661	INFORMATIONAL ADVERTISING													
1662														
1663	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1664	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1665	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1666														
1667	909100													
1668	INFORMATION & ADVER EXP-RCS PROGRAM													
1669														
1670	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1671	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1672	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1673														
1674	909200													
1675	INFORMATION & ADV EXP-CACS PROGRAM													
1676														
1677	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1678	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1679	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1680														

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Row	(a)	(b) July	(c) August	(d) September	(e) October	(f) November	(g) December	(h) January	(i) February	(j) March	(k) April	(l) May	(m) June	Total
1681	909300													
1682	INFORMATION & ADV - WATER HEATER													
1683														
1684	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1685	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1686	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1687														
1688	910000													
1689	MISC CUSTOMER SERVICE & INFO EXP													
1690														
1691	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	(37.99)	0.00	0.12	0.00	0.00	0.00	0.00	(37.87)
1692	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	(7.17)	0.00	0.00	0.00	0.00	0.00	0.00	(7.17)
1693	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	(30.82)	0.00	0.12	0.00	0.00	0.00	0.00	(30.70)
1694														
1695	910100													
1696	MISC CUSTOMER SERV EXPENSE-RCS PROG													
1697														
1698	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1699	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1700	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1701														
1702	910200													
1703	MISC CUSTOMER SERV EXP-CACS PROGRAM													
1704														
1705	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1706	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1707	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1708														
1709	910300													
1710	COST AND EXPENSES - WATER HEATERS													
1711														
1712	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1713	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1714	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1715														
1716	912000													
1717	DEMONSTRATING AND SELLING EXPENSE													
1718														
1719	TEST YEAR 2014-2015	5,886.99	4,924.29	9,347.76	8,166.33	5,744.18	12,620.96	14,464.76	13,408.11	8,375.46	12,202.09	20,475.03	6,826.97	122,442.93
1720	PRIOR YEAR 2013-2014	3,738.42	8,578.51	10,882.28	10,453.33	7,592.29	5,787.17	7,062.36	7,544.67	8,036.25	5,275.16	9,541.79	9,667.76	94,160.01
1721	INCREASE/(DECREASE)	2,148.57	(3,654.22)	(1,534.52)	(2,287.00)	(1,848.11)	6,833.79	7,402.40	5,863.44	339.21	6,926.91	10,933.24	(2,840.79)	28,282.92
1722														
1723	913000													
1724	MEMBER AND PUBLIC RELATION EXPENSES													
1725														
1726	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.53	(0.53)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1727	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1728	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.53	(0.53)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1729														
1730	913220													
1731	C & I PROGRAM-CLASS A													
1732														
1733	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1734	PRIOR YEAR 2013-2014	0.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.63
1735	INCREASE/(DECREASE)	(0.63)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.63)
1736														
1737	913221													
1738	C&I PROGRAM-CLASS A-H'VILLE SMELTER													
1739														
1740	TEST YEAR 2014-2015	0.56	0.46	0.88	0.77	0.00	1.71	1.35	1.25	0.78	1.14	1.91	0.64	11.45
1741	PRIOR YEAR 2013-2014	0.00	0.75	1.03	1.00	0.55	0.49	0.67	0.71	0.76	0.50	0.90	0.91	8.27
1742	INCREASE/(DECREASE)	0.56	(0.29)	(0.15)	(0.23)	(0.55)	1.22	0.68	0.54	0.02	0.64	1.01	(0.27)	3.18
1743														
1744	913222													
1745	C&I PROGRAM-CLASS A-SEBREE SMELTER													
1746														
1747	TEST YEAR 2014-2015	0.56	0.46	0.88	0.77	0.53	1.18	1.35	1.25	0.78	1.14	1.91	0.64	11.45
1748	PRIOR YEAR 2013-2014	0.00	0.75	1.03	1.00	0.55	0.49	0.67	0.71	0.76	0.50	0.90	0.91	8.27
1749	INCREASE/(DECREASE)	0.56	(0.29)	(0.15)	(0.23)	(0.02)	0.69	0.68	0.54	0.02	0.64	1.01	(0.27)	3.18
1750														

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		July	August	September	October	November	December	January	February	March	April	May	June	Total
1751	913230													
1752	C & I PROGRAM-CLASS B													
1753														
1754	TEST YEAR 2014-2015	1.69	1.40	2.65	2.32	1.59	3.54	4.06	3.75	2.33	3.40	5.70	1.90	34.33
1755	PRIOR YEAR 2013-2014	0.95	2.24	3.10	3.00	1.67	1.49	2.00	2.13	2.28	1.50	2.71	2.74	25.81
1756	INCREASE/(DECREASE)	0.74	(0.84)	(0.45)	(0.68)	(0.08)	2.05	2.06	1.62	0.05	1.90	2.99	(0.84)	8.52
1757														
1758	913240													
1759	C & I PROGRAM-CLASS C													
1760														
1761	TEST YEAR 2014-2015	9.56	7.90	15.02	13.12	9.00	20.08	22.96	21.21	13.24	19.27	32.31	10.77	194.44
1762	PRIOR YEAR 2013-2014	5.37	12.69	17.57	16.96	9.48	8.42	11.34	12.10	12.90	8.47	15.36	15.53	146.19
1763	INCREASE/(DECREASE)	4.19	(4.79)	(2.55)	(3.84)	(0.48)	11.66	11.62	9.11	0.34	10.80	16.95	(4.76)	48.25
1764														
1765	920000													
1766	ADM-GEN EXP-OPS-EXECUTIVE SALARY													
1767														
1768	TEST YEAR 2014-2015	178,813.05	158,027.13	155,422.72	145,007.58	156,256.36	174,318.46	171,281.21	163,658.98	185,607.69	159,044.12	193,296.91	165,636.35	2,036,370.56
1769	PRIOR YEAR 2013-2014	145,428.70	159,559.38	161,548.43	175,507.80	147,057.68	300,400.57	185,115.13	150,263.63	165,401.85	158,039.95	170,986.62	147,991.76	2,068,301.50
1770	INCREASE/(DECREASE)	33,384.35	(1,532.25)	(6,125.71)	(30,500.22)	9,198.68	(126,082.11)	(14,833.92)	13,395.35	20,205.84	1,004.17	22,310.29	17,644.59	(61,930.94)
1771														
1772	920100													
1773	ADM-GEN EXPENSE-OPS-STAFF SALARIES													
1774														
1775	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1776	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1777	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1778														
1779	920200													
1780	ADM-GEN EXPENSE-OPS-GEN OFF SALARY													
1781														
1782	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1783	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1784	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1785														
1786	920220													
1787	DIRECT MANAGEMENT LABOR-CLASS A													
1788														
1789	TEST YEAR 2014-2015	0.00	0.00	410.92	0.00	0.00	0.57	58.77	(1.37)	0.00	0.00	0.00	0.00	468.89
1790	PRIOR YEAR 2013-2014	9,950.95	1,921.78	45.80	0.00	0.00	2,558.80	0.00	(829.82)	(12.92)	(12.92)	0.00	0.00	13,621.67
1791	INCREASE/(DECREASE)	(9,950.95)	(1,921.78)	365.12	0.00	0.00	(2,558.23)	58.77	828.45	12.92	12.92	0.00	0.00	(13,152.78)
1792														
1793	920221													
1794	ALLOCATED GEN MANAGEMENT-CLASS A													
1795														
1796	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	23.66	0.00	0.00	0.00	0.00	0.00	23.66
1797	PRIOR YEAR 2013-2014	534.20	348.31	3.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	885.93
1798	INCREASE/(DECREASE)	(534.20)	(348.31)	(3.42)	0.00	0.00	0.00	23.66	0.00	0.00	0.00	0.00	0.00	(862.27)
1799														
1800	920222													
1801	ALLOC GEN MGMT CLASS A-HVILLE SMEL													
1802														
1803	TEST YEAR 2014-2015	134.30	69.49	59.83	72.36	40.12	201.48	114.89	68.92	175.93	106.31	197.61	106.66	1,347.90
1804	PRIOR YEAR 2013-2014	0.00	234.21	27.39	42.50	85.79	17.59	48.79	477.60	335.62	122.49	23.99	11.89	1,427.86
1805	INCREASE/(DECREASE)	134.30	(164.72)	32.44	29.86	(45.67)	183.89	66.10	(408.68)	(159.69)	(16.18)	173.62	94.77	(79.96)
1806														
1807	920223													
1808	ALLOC GEN MGMT-CLASS A SEBREE SMEL													
1809														
1810	TEST YEAR 2014-2015	112.52	69.49	47.24	72.36	40.12	201.48	114.89	68.92	175.93	106.31	197.61	106.66	1,313.53
1811	PRIOR YEAR 2013-2014	0.00	0.00	0.00	25.50	79.66	926.32	181.24	584.52	347.80	128.62	17.14	11.89	2,302.69
1812	INCREASE/(DECREASE)	112.52	69.49	47.24	46.86	(39.54)	(724.84)	(66.35)	(515.60)	(171.87)	(22.31)	180.47	94.77	(989.16)
1813														
1814	920230													
1815	DIRECT MANAGEMENT LABOR-CLASS B													
1816														
1817	TEST YEAR 2014-2015	1,323.00	661.59	0.00	0.00	0.00	1,196.48	544.80	(23.00)	1,227.09	1,475.60	19.89	1,058.99	7,484.44
1818	PRIOR YEAR 2013-2014	1,075.04	112.78	496.98	0.00	0.00	108.78	599.14	55.00	1,394.07	(0.33)	553.94	688.90	5,084.30
1819	INCREASE/(DECREASE)	247.96	548.81	(496.98)	0.00	0.00	1,087.70	(54.34)	(78.00)	(166.98)	1,475.93	(534.05)	370.09	2,400.14
1820														

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		July	August	September	October	November	December	January	February	March	April	May	June	Total
1821	920231													
1822	ALLOCATED GEN MANAGEMENT-CLASS B													
1823														
1824	TEST YEAR 2014-2015	50.82	25.27	0.00	0.00	0.00	45.19	0.00	0.00	49.26	55.47	0.00	50.95	276.96
1825	PRIOR YEAR 2013-2014	103.73	12.01	30.82	99.73	0.00	0.00	24.40	10.69	157.31	0.00	20.56	23.79	483.04
1826	INCREASE/(DECREASE)	(52.91)	(13.26)	(30.82)	(99.73)	0.00	45.19	(24.40)	(10.69)	(108.05)	55.47	(20.56)	27.16	(206.08)
1827														
1828	920232													
1829	EMPLOYEE TRAINING & OTHER CLASS B													
1830														
1831	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1832	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1833	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1834														
1835	920240													
1836	DIRECT MANAGEMENT LABOR-CLASS C													
1837														
1838	TEST YEAR 2014-2015	1,546.29	539.41	423.12	3,540.89	1,564.37	805.02	26.46	230.27	252.41	650.02	297.63	0.00	9,975.89
1839	PRIOR YEAR 2013-2014	1,482.57	661.13	1,047.88	109.41	153.92	592.20	116.06	370.43	417.82	107.66	0.00	0.00	5,059.10
1840	INCREASE/(DECREASE)	163.72	(121.72)	(624.76)	3,431.48	1,410.45	212.82	(89.62)	(140.16)	(165.41)	542.36	297.63	0.00	4,916.79
1841														
1842	920241													
1843	ALLOCATED GEN MANAGEMENT-CLASS C													
1844														
1845	TEST YEAR 2014-2015	79.85	31.59	25.19	166.98	87.55	45.19	3.38	13.78	17.60	30.82	25.92	0.00	527.85
1846	PRIOR YEAR 2013-2014	160.77	102.09	34.24	63.75	15.33	0.00	13.95	35.64	48.55	6.13	0.00	0.00	480.45
1847	INCREASE/(DECREASE)	(80.92)	(70.50)	(9.05)	103.23	72.22	45.19	(10.57)	(21.86)	(30.95)	24.69	25.92	0.00	47.40
1848														
1849	920242													
1850	EMPLOYEE TRAINING & OTHER-CLASS C													
1851														
1852	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1853	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1854	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1855														
1856	920250													
1857	DIRECT MGMT LABOR-HAWESVILLE SMELTE													
1858														
1859	TEST YEAR 2014-2015	2,933.36	1,563.78	1,349.98	1,997.51	776.01	4,156.56	1,664.90	923.81	2,979.37	2,072.73	1,801.41	2,329.27	24,748.69
1860	PRIOR YEAR 2013-2014	0.00	3,127.96	433.04	986.58	2,526.05	267.79	1,329.69	8,824.55	2,986.53	3,062.35	502.77	344.18	24,391.49
1861	INCREASE/(DECREASE)	2,933.36	(1,564.18)	916.94	1,010.93	(1,750.04)	3,888.77	535.21	(7,900.74)	(7.16)	(989.62)	1,298.64	1,985.09	357.20
1862														
1863	920260													
1864	DIRECT MGMT LABOR-SEBREE SMELTER													
1865														
1866	TEST YEAR 2014-2015	2,600.58	1,563.77	1,007.83	1,997.51	776.02	4,163.16	1,849.70	908.75	2,979.85	2,074.02	1,801.38	2,343.18	24,065.75
1867	PRIOR YEAR 2013-2014	0.00	0.00	0.00	986.59	2,345.70	5,637.92	4,230.61	10,569.59	3,089.35	3,187.09	320.20	344.19	30,711.24
1868	INCREASE/(DECREASE)	2,600.58	1,563.77	1,007.83	1,010.92	(1,569.68)	(1,474.76)	(2,380.91)	(9,660.84)	(109.50)	(1,113.07)	1,481.18	1,998.99	(6,645.49)
1869														
1870	920300													
1871	ADM-GEN EXPENSE-OPS-OFFICE SALARIES													
1872														
1873	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1874	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1875	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1876														
1877	921000													
1878	ADM-GEN EXPENSE													
1879														
1880	TEST YEAR 2014-2015	21,900.82	17,189.59	22,667.03	18,088.89	23,280.73	23,230.14	26,188.99	27,488.38	28,559.40	23,873.04	26,980.26	27,496.75	286,944.02
1881	PRIOR YEAR 2013-2014	19,210.64	16,335.27	19,732.72	16,350.93	14,398.61	25,345.63	19,266.34	24,492.76	17,449.99	16,749.00	20,860.14	18,377.38	228,569.41
1882	INCREASE/(DECREASE)	2,690.18	854.32	2,934.31	1,737.96	8,882.12	(2,115.49)	6,922.65	2,995.62	11,109.41	7,124.04	6,120.12	9,119.37	58,374.61
1883														
1884	921220													
1885	OFFICE EQUIP/SUPPLIES CLASS A													
1886														
1887	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1888	PRIOR YEAR 2013-2014	222.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	222.89
1889	INCREASE/(DECREASE)	(222.89)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(222.89)
1890														

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		July	August	September	October	November	December	January	February	March	April	May	June	Total
1891	921221													
1892	OFFICE SUPPLIES CLASS A-HVILLE SM													
1893														
1894	TEST YEAR 2014-2015	131.46	103.77	122.64	135.76	395.37	137.99	206.16	97.65	142.85	180.16	184.42	230.03	2,068.26
1895	PRIOR YEAR 2013-2014	0.00	97.43	81.94	116.32	80.68	157.84	82.19	115.65	103.45	94.03	165.02	125.89	1,220.44
1896	INCREASE/(DECREASE)	131.46	6.34	40.70	19.44	314.69	(19.85)	123.97	(18.00)	39.40	86.13	19.40	104.14	847.82
1897														
1898	921222													
1899	OFFICE SUPPLIES-CLASS A-SEBREE SMEL													
1900														
1901	TEST YEAR 2014-2015	107.95	86.57	103.62	114.68	338.84	115.14	179.85	73.87	117.67	150.05	152.00	196.02	1,736.27
1902	PRIOR YEAR 2013-2014	0.00	76.28	58.16	100.01	64.45	128.63	67.27	94.79	77.93	83.89	135.41	103.55	990.37
1903	INCREASE/(DECREASE)	107.95	10.29	45.46	14.67	274.39	(13.49)	112.58	(20.92)	39.74	66.16	16.59	92.47	745.90
1904														
1905	921230													
1906	OFFICE EQUIP/SUPPLIES CLASS B													
1907														
1908	TEST YEAR 2014-2015	128.80	103.43	123.90	153.37	392.95	79.63	148.95	151.37	140.30	177.80	183.04	180.88	1,964.43
1909	PRIOR YEAR 2013-2014	123.90	95.61	97.04	107.62	77.50	163.62	76.42	113.94	93.68	101.09	160.92	123.96	1,327.50
1910	INCREASE/(DECREASE)	4.90	7.82	26.86	45.55	315.46	(73.99)	70.53	37.43	46.62	76.71	22.12	56.92	636.93
1911														
1912	921231													
1913	PRINTING CLASS B													
1914														
1915	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1916	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1917	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1918														
1919	921240													
1920	OFFICE EQUIP/SUPPLIES CLASS C													
1921														
1922	TEST YEAR 2014-2015	778.21	599.96	740.83	805.74	2,128.89	803.17	852.43	902.40	743.58	1,062.26	1,067.09	1,127.44	11,612.00
1923	PRIOR YEAR 2013-2014	707.95	542.47	394.32	726.63	491.87	927.55	471.94	799.44	574.16	607.94	964.11	744.22	7,952.60
1924	INCREASE/(DECREASE)	70.26	57.49	346.51	79.11	1,637.02	(124.38)	380.49	102.96	169.42	454.32	102.98	383.22	3,659.40
1925														
1926	921241													
1927	PRINTING CLASS C													
1928														
1929	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1930	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1931	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1932														
1933	923000													
1934	OUTSIDE SERVICES - GENERAL													
1935														
1936	TEST YEAR 2014-2015	11,977.48	8,506.99	4,584.17	1,643.10	5,540.15	17,715.78	3,542.46	8,598.35	10,144.68	30,376.14	7,387.38	11,335.37	121,292.05
1937	PRIOR YEAR 2013-2014	8,860.35	2,839.20	19,120.89	14,556.75	4,680.91	32,332.30	5,317.41	8,637.55	5,020.28	22,128.13	911.53	15,021.26	139,226.56
1938	INCREASE/(DECREASE)	3,117.13	5,867.79	(14,536.72)	(12,913.65)	859.24	(14,616.52)	(1,774.95)	(99.20)	5,124.40	8,248.01	6,475.85	(3,685.89)	(17,934.51)
1939														
1940	923100													
1941	OUTSIDE SVCS-DISPOSAL SITE CLEANUP													
1942														
1943	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1944	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1945	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1946														
1947	923200													
1948	OUTSIDE SVCS-HAWESVILLE MUNICIPAL													
1949														
1950	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1951	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1952	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1953														
1954	923220													
1955	DIRECT OUTSIDE SERVICES CLASS A													
1956														
1957	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00
1958	PRIOR YEAR 2013-2014	107.74	187.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	295.24
1959	INCREASE/(DECREASE)	(107.74)	(187.50)	0.00	0.00	0.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00	4.76
1960														

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		July	August	September	October	November	December	January	February	March	April	May	June	
1961	923221													
1962	OUTSIDE SERVCS-CLASS A HVILLE SMELT													
1963														
1964	TEST YEAR 2014-2015	484.40	483.85	(387.70)	3,800.06	2,289.17	(3,932.96)	915.95	39.70	2,364.49	594.23	488.44	(758.92)	6,360.71
1965	PRIOR YEAR 2013-2014	0.00	24.77	974.80	863.75	(1,215.78)	(232.24)	360.18	1,629.56	(570.24)	2,060.93	879.71	(2,883.80)	1,791.66
1966	INCREASE/(DECREASE)	484.40	439.08	(1,362.50)	2,936.31	3,504.93	(3,700.72)	555.77	(1,589.86)	3,034.73	(1,466.70)	(391.27)	2,124.88	4,569.05
1967														
1968	923222													
1969	OUTSIDE SERVCS-CLASS A-SEBREE SMELTE													
1970														
1971	TEST YEAR 2014-2015	734.05	867.84	(541.54)	3,985.65	2,799.67	(5,375.40)	1,137.40	32.17	2,355.55	555.93	629.93	(997.94)	6,183.31
1972	PRIOR YEAR 2013-2014	0.00	19.39	502.72	2,778.54	1,000.52	(3,971.16)	4,590.14	2,413.98	(5,511.65)	2,960.83	953.42	(3,890.36)	1,846.37
1973	INCREASE/(DECREASE)	734.05	848.45	(1,044.26)	1,207.11	1,799.15	(1,404.24)	(3,452.74)	(2,381.81)	7,867.20	(2,404.90)	(323.49)	2,892.42	4,336.94
1974														
1975	923230													
1976	DIRECT OUTSIDE SERVICES CLASS B													
1977														
1978	TEST YEAR 2014-2015	70.44	51.19	25.06	13.93	100.81	60.73	20.15	47.01	49.83	226.23	48.08	74.57	786.03
1979	PRIOR YEAR 2013-2014	59.89	24.31	133.01	95.99	30.68	138.94	21.64	16.80	26.95	133.55	7.03	101.33	790.12
1980	INCREASE/(DECREASE)	10.55	26.88	(107.95)	(82.06)	70.13	(78.21)	(1.49)	30.21	22.88	92.68	41.05	(26.76)	(2.09)
1981														
1982	923240													
1983	DIRECT OUTSIDE SERVICES CLASS C													
1984														
1985	TEST YEAR 2014-2015	425.60	859.41	149.82	110.69	583.65	875.02	2,552.81	805.31	1,989.13	1,951.62	955.31	1,589.78	12,848.15
1986	PRIOR YEAR 2013-2014	342.20	137.92	540.45	846.90	194.73	1,101.44	130.25	117.91	2,227.68	1,348.13	587.08	1,757.51	9,132.20
1987	INCREASE/(DECREASE)	83.40	721.49	(390.63)	(536.21)	388.92	(226.42)	2,422.56	687.40	(238.55)	603.49	368.23	(167.73)	3,715.95
1988														
1989	923300													
1990	OUTSIDE SVCS-BREC BANKRUPTCY													
1991														
1992	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1993	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1994	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1995														
1996	924000													
1997	PROPERTY INSURANCE													
1998														
1999	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2002														
2003	925000													
2004	INJURIES AND DAMAGES													
2005														
2006	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009														
2010	925250													
2011	BLANK													
2012														
2013	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016														
2017	926000													
2018	EMPLOYEE PENSIONS AND BENEFITS													
2019														
2020	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2021	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2022	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2023														
2024	927000													
2025	FRANCHISES-ANNUAL													
2026														
2027	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00	0.00	15,000.00
2028	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	703.36	0.00	672.17	0.00	5,000.00	0.00	6,375.53
2029	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	(703.36)	0.00	(672.17)	0.00	10,000.00	0.00	8,624.47
2030														

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	Total
		July	August	September	October	November	December	January	February	March	April	May	June	
2031	928000													
2032	REGULATORY COMM. EXPENSE													
2033														
2034	TEST YEAR 2014-2015	852.50	156.18	0.00	475.00	0.00	900.00	192.73	0.00	63.01	661.00	370.40	146.07	4,016.89
2035	PRIOR YEAR 2013-2014	12,034.15	1,073.62	525.00	3,433.13	2,460.97	26,708.86	8,588.19	1,554.73	404.85	1,355.97	1,537.50	1,742.50	61,419.48
2036	INCREASE/(DECREASE)	(11,181.66)	(917.44)	(525.00)	(2,958.13)	(2,460.97)	(25,808.86)	(8,395.46)	(1,554.73)	(341.84)	(494.97)	(1,167.10)	(1,596.43)	(57,402.59)
2037														
2038	928100													
2039	EXPENSES-2004 RATE CASE													
2040														
2041	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2042	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2043	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2044														
2045	928200													
2046	2006 RATE CASE													
2047														
2048	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2049	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2050	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2051														
2052	928220													
2053	PSC EXPENSE-CLASS A													
2054														
2055	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2056	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2057	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2058														
2059	928230													
2060	PSC EXPENSE-CLASS B													
2061														
2062	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2063	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2064	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2065														
2066	928240													
2067	PSC EXPENSES-CLASS C													
2068														
2069	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2070	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2071	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2072														
2073	928300													
2074	EXPENSES-CASE #2006-00494													
2075														
2076	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2077	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2078	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2079														
2080	928500													
2081	2013 FLOW THRU CASE-HVILL SMELTER													
2082														
2083	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2084	PRIOR YEAR 2013-2014	0.00	690.68	5,593.79	4,227.40	3,138.23	2,735.54	(9.82)	(134.63)	(34.56)	(34.56)	0.00	0.00	16,172.07
2085	INCREASE/(DECREASE)	0.00	(690.68)	(5,593.79)	(4,227.40)	(3,138.23)	(2,735.54)	9.82	134.63	34.56	34.56	0.00	0.00	(16,172.07)
2086														
2087	928600													
2088	2013 FLOW THRU CASE-SEBREE SMELTER													
2089														
2090	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	842.43	(3.49)	(57.18)	0.00	0.00	0.00	0.00	781.76
2091	PRIOR YEAR 2013-2014	0.00	0.00	0.00	810.31	893.04	4,150.54	6,568.70	1,182.53	2,339.80	1,262.24	986.71	2,250.21	20,444.08
2092	INCREASE/(DECREASE)	0.00	0.00	0.00	(810.31)	(893.04)	(3,308.11)	(6,572.19)	(1,239.71)	(2,339.80)	(1,262.24)	(986.71)	(2,250.21)	(19,662.32)
2093														
2094	928610													
2095	2013 BREC CASE-SEBREE SMELTER													
2096														
2097	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	5.06	0.00	(11.94)	0.00	0.00	0.00	0.00	(6.88)
2098	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	2,908.93	3,583.40	2,872.18	(56.37)	(20.12)	(20.12)	0.00	214.09	9,481.99
2099	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	(2,908.93)	(3,578.34)	(2,872.18)	44.43	20.12	20.12	0.00	(214.09)	(9,488.87)
2100														

KENERGY CORP.
 2015-00312 RATE APPLICATION
 PSC INFORMATION REQUEST NO. 1 ITEM 6b
 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		July	August	September	October	November	December	January	February	March	April	May	June	Total
2101	930100													
2102	GENERAL ADVERTISING EXPENSES													
2103														
2104	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,924.19	10,924.19
2105	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2106	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,924.19	10,924.19
2107														
2108	930200													
2109	MISC. GENERAL EXPENSES													
2110														
2111	TEST YEAR 2014-2015	65,392.42	55,120.95	40,934.16	24,098.11	24,769.43	36,365.81	37,474.91	36,304.56	37,010.10	30,554.99	38,801.47	64,906.57	491,733.48
2112	PRIOR YEAR 2013-2014	86,183.39	52,578.46	38,531.18	42,971.06	35,754.85	50,727.74	34,481.35	43,444.76	35,784.52	31,672.65	30,469.30	67,761.38	650,360.64
2113	INCREASE/(DECREASE)	(20,790.97)	2,542.49	2,402.98	(18,872.95)	(10,985.42)	(14,361.93)	2,993.56	(7,140.20)	1,225.58	(1,117.66)	8,332.17	(2,854.81)	(58,627.16)
2114														
2115	930201													
2116	DUES ASSOC. & COMMUNITY AGENCY													
2117														
2118	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2119	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2120	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2121														
2122	930203													
2123	GENERAL EXPENSE-ANNUAL MTG & CAP CR													
2124														
2125	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2126	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2127	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2128														
2129	930204													
2130	GENERAL EXPENSE-OTHER													
2131														
2132	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2133	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2134	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2135														
2136	930210													
2137	DIRECTORS FEES & EXPENSES													
2138														
2139	TEST YEAR 2014-2015	12,887.15	15,119.97	17,136.82	21,292.40	16,348.98	33,089.22	12,211.62	14,494.20	15,223.50	16,899.29	12,206.96	12,768.72	199,478.83
2140	PRIOR YEAR 2013-2014	14,060.66	16,431.91	16,844.62	15,125.02	18,420.58	26,134.34	18,255.08	14,617.17	19,392.73	17,525.19	16,461.61	12,831.97	206,100.88
2141	INCREASE/(DECREASE)	(1,173.51)	(1,311.94)	292.20	6,167.38	(2,071.60)	6,954.88	(6,043.46)	(122.97)	(4,169.23)	(825.90)	(4,254.65)	(63.25)	(6,622.05)
2142														
2143	930220													
2144	ADVERTISING GENERAL-CLASS A													
2145														
2146	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2147	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2148	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2149														
2150	930221													
2151	OTHER A & G CLASS A													
2152														
2153	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2154	PRIOR YEAR 2013-2014	1,145.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,145.56
2155	INCREASE/(DECREASE)	(1,145.56)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,145.56)
2156														
2157	930222													
2158	OTHER A&G-CLASS A H'VILLE SMELTER													
2159														
2160	TEST YEAR 2014-2015	469.89	424.02	319.82	335.23	752.81	412.58	391.13	177.82	261.27	356.60	348.66	649.80	4,699.43
2161	PRIOR YEAR 2013-2014	0.00	400.32	325.09	528.83	232.20	464.19	224.94	274.15	327.12	276.21	371.25	552.08	3,976.38
2162	INCREASE/(DECREASE)	469.89	23.70	(5.47)	(193.60)	520.61	(51.61)	166.19	(96.33)	(65.85)	80.39	(22.59)	97.72	923.05
2163														
2164	930223													
2165	OTHER A&G-CLASS A SEBREE SMELTER													
2166														
2167	TEST YEAR 2014-2015	385.90	353.73	265.46	287.77	645.17	344.24	341.21	133.92	215.22	297.01	287.36	553.73	4,110.72
2168	PRIOR YEAR 2013-2014	0.00	313.41	230.75	454.70	282.26	378.30	184.11	224.71	246.41	246.40	304.65	454.13	3,319.83
2169	INCREASE/(DECREASE)	385.90	40.32	34.71	(166.93)	362.91	(34.06)	157.10	(90.79)	(31.19)	50.61	(17.29)	99.60	790.89
2170														

KENERGY CORP.
 2015-00312 RATE APPLICATION
 PSC INFORMATION REQUEST NO. 1 ITEM 8b
 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		July	August	September	October	November	December	January	February	March	April	May	June	Total
2171	930230													
2172	ADVERTISING GENERAL-CLASS B													
2173														
2174	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2175	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2176	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2177														
2178	930231													
2179	OTHER A & G CLASS B													
2180														
2181	TEST YEAR 2014-2015	460.38	422.63	317.42	384.84	748.22	238.07	282.59	279.72	256.59	351.94	346.06	510.97	4,599.43
2182	PRIOR YEAR 2013-2014	636.79	392.84	385.02	390.45	339.37	451.79	214.62	270.10	296.23	296.93	362.04	543.64	4,579.82
2183	INCREASE/(DECREASE)	(176.41)	29.79	(67.60)	(5.61)	408.85	(213.72)	67.97	9.62	(39.64)	55.01	(15.98)	(32.67)	19.61
2184														
2185	930240													
2186	ADVERTISING GENERAL-CLASS C													
2187														
2188	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2189	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2190	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2191														
2192	930241													
2193	OTHER A & G CLASS C													
2194														
2195	TEST YEAR 2014-2015	2,781.55	2,451.56	1,897.93	2,021.86	4,053.50	2,401.38	1,617.26	1,667.64	1,359.97	2,102.63	2,017.41	3,184.90	27,567.59
2196	PRIOR YEAR 2013-2014	3,638.59	2,228.84	1,564.49	3,303.58	2,153.98	2,727.86	1,291.61	1,895.12	1,815.52	1,785.73	2,169.05	3,263.73	27,838.10
2197	INCREASE/(DECREASE)	(857.04)	222.72	333.44	(1,281.72)	1,899.52	(326.48)	325.65	(227.48)	(455.55)	316.90	(151.64)	(78.83)	(280.51)
2198														
2199	935000													
2200	MAINT OF GENERAL PLANT													
2201														
2202	TEST YEAR 2014-2015	66,400.65	68,129.22	75,293.39	60,661.73	60,614.92	79,896.72	76,251.04	64,975.78	69,995.71	61,180.61	68,717.44	49,186.28	801,303.49
2203	PRIOR YEAR 2013-2014	46,509.16	48,985.09	46,471.09	38,808.37	44,374.86	58,541.77	68,226.50	60,719.20	63,688.60	60,945.76	65,996.64	64,721.48	667,988.52
2204	INCREASE/(DECREASE)	19,891.49	19,144.13	28,822.30	21,853.36	16,240.06	21,354.95	8,024.54	4,256.58	6,307.11	234.85	2,720.80	(15,535.20)	133,314.97
2205														
2206	935100													
2207	MAINT OF MOBILE RADIO SYSTEM													
2208														
2209	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2210	PRIOR YEAR 2013-2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2211	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2212														
2213	935220													
2214	BUILDINGS/GROUNDS CLASS A													
2215														
2216	TEST YEAR 2014-2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2217	PRIOR YEAR 2013-2014	175.79	107.19	1.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	284.04
2218	INCREASE/(DECREASE)	(175.79)	(107.19)	(1.06)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(284.04)
2219														
2220	935221													
2221	BLDGS/GROUNDS CLASS A-HVILLE SMELT													
2222														
2223	TEST YEAR 2014-2015	49.87	29.96	28.99	30.27	15.97	92.35	51.15	27.36	66.34	40.90	70.25	31.67	535.08
2224	PRIOR YEAR 2013-2014	0.00	72.08	8.52	12.09	25.94	3.62	17.89	106.57	129.23	47.23	9.26	5.20	437.63
2225	INCREASE/(DECREASE)	49.87	(42.12)	20.47	18.18	(9.97)	88.73	33.26	(79.21)	(62.89)	(6.33)	60.99	26.47	97.45
2226														
2227	935222													
2228	BLDGS/GROUNDS CLASS A-SEBREE SMELTE													
2229														
2230	TEST YEAR 2014-2015	41.78	29.96	22.88	30.27	15.97	92.35	51.15	27.36	66.34	40.90	70.25	31.67	520.88
2231	PRIOR YEAR 2013-2014	0.00	0.00	0.00	7.25	24.09	190.97	66.44	130.42	133.92	49.60	6.61	5.20	614.50
2232	INCREASE/(DECREASE)	41.78	29.96	22.88	23.02	(8.12)	(98.62)	(15.29)	(103.06)	(67.58)	(8.70)	63.64	26.47	(93.62)
2233														
2234	935230													
2235	BUILDINGS/GROUNDS CLASS B													
2236														
2237	TEST YEAR 2014-2015	18.87	10.89	0.00	0.00	0.00	20.71	10.53	0.00	18.58	21.34	0.00	15.13	116.05
2238	PRIOR YEAR 2013-2014	34.14	3.70	9.59	0.00	0.00	0.00	8.94	2.39	60.57	0.00	7.94	10.40	137.67
2239	INCREASE/(DECREASE)	(15.27)	7.19	(9.59)	0.00	0.00	20.71	1.59	(2.39)	(41.99)	21.34	(7.94)	4.73	(21.62)
2240														

KENERGY CORP.
 2015-00312 RATE APPLICATION
 PSC INFORMATION REQUEST NO. 1 ITEM 8b
 TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	Total
		July	August	September	October	November	December	January	February	March	April	May	June	
2241	935240													
2242	BUILDING/GROUNDS CLASS C													
2243														
2244	TEST YEAR 2014-2015	29.65	13.62	12.20	69.85	33.97	20.71	1.50	5.47	6.63	11.85	9.21	0.00	214.66
2245	PRIOR YEAR 2013-2014	52.91	31.42	10.65	0.00	4.63	0.00	5.11	7.95	18.70	2.36	0.00	0.00	133.73
2246	INCREASE/(DECREASE)	(23.26)	(17.80)	1.55	69.85	29.34	20.71	(3.61)	(2.48)	(12.07)	9.49	9.21	0.00	80.93

Case No. 2015-00312

Response to First Data Request

8. Provide the following:

c. A listing, with descriptions, of all activities, initiatives, or programs undertaken or continued by Kenergy since its last general rate case for the purpose of minimizing costs or improving the efficiency of its operations or maintenance activities.

Response: The following Refinancing of Long-Term Debt has occurred since the last general rate case:

- 1) PSC case no. 2011-00447 – Refinanced \$4,394,503 of RUS 5% notes with a single Cobank note at an effective rate of 2.29%.
- 2) PSC case no. 2015-00191 – Refinanced \$27,814,894 of RUS 5% notes with a single CFC note at an effective rate of 3.85%.

Response to First Data Request

8. Provide the following:

c. A listing, with descriptions, of all activities, initiatives, or programs undertaken or continued by Kenergy since its last general rate case for the purpose of minimizing costs or improving the efficiency of its operations or maintenance activities.

Response:

i. The following reflects ongoing results within Kenergy's vegetation management program:

Kenergy contracts with Townsend to perform vegetation management control activities on the electric distribution system. Kenergy maintains a cycle that does not exceed five years, a cycle time considered reasonable and appropriate for the types and species of vegetation in this geographic region. To accomplish this, routine maintenance is performed on approximately 1,100 line miles each year. This routine maintenance constitutes the majority (90% - 95%) of Kenergy's annual vegetation management expenditures. Routine maintenance is performed on a per line mile basis. As reflected in the following table, Kenergy's per mile cost Kenergy's cost per mile in 2015 is 4% lower than the cost per mile in 2011.

Year	Price Per Mile
2011	\$2,565
2012	\$2,565
2013	\$2,565
2014	\$2,437
2015	\$2,460

Over this same period of time, the number of outages caused by vegetation has remained stable at an average slightly over 300 per year and the duration of the outages has shown improvement; both measures better than in previous years and indicative of enhanced system reliability.

- ii. Kenergy continues to seek efficiencies in the operation of our fleet. Since 2011, Kenergy has reduced the size of the fleet from 112 units to 108, with another 2 unit reduction in 2016, resulting in a 5.4% reduction in fleet count. Over the period from 2011 through 2014, fleet maintenance costs have declined 1.2% and expenses for 2015 are on track to achieve another decrease of an estimated 0.5%.
- iii. Kenergy modified the method in which uniforms are provided to our personnel, moving to an online ordering system that allows employees to order clothing when needed instead of issuing a standard allotment of clothing once per year. Clothing expenditures declined from \$86,257 in 2011 to over \$50,467 in 2014, a reduction of 41.5%. Projections for 2015 are that uniform expenditures will remain at these levels.

Case No. 2015-00312

Response to First Data Request

8. Provide the following:

c. A listing, with descriptions, of all activities, initiatives, or programs undertaken or continued by Kenergy since its last general rate case for the purpose of minimizing costs or improving the efficiency of its operations or maintenance activities.

Response:

Since the 2011 general rate application, Kenergy has increased the employee co-pay of health insurance premiums from 6% to 10%.

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015-00312 RATE APPLICATION

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Item 9) Provide the following information for each item of electric property or plant held for future use at the end of the test year:

- a. Description of property;
- b. Location;
- c. Date purchased;
- d. Cost;
- e. Estimated date to be placed in service;
- f. Brief description of intended use; and
- g. Current status of each project.

Response a - g) There is no electric property or plant held for future use at the end of the test year.

Witness) Steve Thompson

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015-00312 RATE APPLICATION

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Item 10) List all non-utility property, related property taxes, and the accounts where amounts are recorded for the test period. Include a description of the property, the date purchased, and the cost.

Response) Item 10, page 2 of 2, contains the above referenced information.

Witness) Steve Thompson

KENERGY CORP.
2015-00312 RATE APPLICATION
RESPONSE TO THE COMMISSION'S FIRST DATA REQUEST ITEM NO. 10
NON UTILITY PROPERTY AT JUNE 30, 2015

(a)	(b)	(c)	(d)	(e)	(f)	(g)
ROW	ACCOUNT	DESCRIPTION	6/30/2015 COST	ACCUMULATED DEPRECIATION	RELATED PROPERTY TAXES	EXPENSE ACCOUNT
1	121.100	Home Security CPU's	\$ 2,847.32	\$ (2,847.32)	\$ -	417.105
2	121.200	Lifeguard Units	\$ 3,617.30	\$ (3,617.30)	\$ -	417.105
3	121.300	Point-to-Point Fiber Service Assets	\$ 8,962.33	\$ (7,633.71)	\$ -	417.106
4	121.400	Wireless Internet Service Assets	\$49,973.20	\$ (49,973.20)	\$ -	417.107

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015-00312 RATE APPLICATION

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Item 11) Provide all studies, including all applicable work papers, which are the basis of jurisdictional plant allocations and expense account allocations.

Response) There were no jurisdictional plant and expense allocations made.

Witness) Steve Thompson

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015-00312 RATE APPLICATION

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Item 12) Provide Kenergy's current bylaws. Indicate any changes to the bylaws since Kenergy's most recent general rate case.

Response) Item 12, pages 1a- 27 contains the above referenced information.

Witness) Steve Thompson

BYLAWS OF

KENERGY CORP.

6402 OLD CORYDON ROAD - HENDERSON, KENTUCKY 42420

The purpose of KENERGY CORP. (hereinafter "Corporation") is to make electric energy available to its members at the lowest cost consistent with sound economy and good management and to provide other services to its members as permitted by law.

ARTICLE I

Members

Section 1. Qualifications. Any person, corporation or legal entity automatically becomes a member of the Corporation by making a written application for membership, paying the membership fee hereinafter specified and receiving electric service from the Corporation. Membership in the Corporation automatically terminates at such time as service is discontinued.

A husband and wife may jointly become a member by making an application for joint membership.

Section 2. Membership Fee. The membership fee in the Corporation shall be Five Dollars (\$5.00).

Section 3. Purchase of Electric Energy. Each member shall, as soon as electric energy shall be available, purchase from the corporation all electric energy used on the premises specified in his application for membership, and shall pay therefor monthly at rates which shall from time to time be fixed by the Board of directors; provided however, that the Board of Directors may limit the amount of electric energy which the Corporation shall be required to furnish to any one member and a member may purchase less than all electric energy used on the premises if permitted by applicable tariff. It is expressly understood that amounts paid for electric energy in excess of the cost of service are furnished by members as capital and each member shall be credited with the capital so furnished as provided in these bylaws. Each member shall pay to the Corporation such minimum amount per month regardless of the amount of electric energy consumed, as shall be fixed by the Board of Directors from time to time. Each member shall also pay all amounts owed to the Corporation as and when the same shall become due and payable.

Section 4. Non-liability for Debts of Corporation. The private property of the members of the Corporation shall be exempt from execution for the debts of the Corporation and no member shall be individually liable or responsible for any debts or liabilities of the Corporation solely by reason of being a member.

Section 5. Expulsion of Members. The Board of Directors of the Corporation may, by the affirmative vote of not less than two-thirds (2/3) of the members thereof, expel any member who shall have violated or refused to comply with any of the provisions of the Articles of Consolidation of the Corporation or these bylaws or any rules or regulations adopted from time to time by the Board of Directors. Any member so expelled may be reinstated as a member by the vote of the Board of Directors or by a vote of the members at any annual or special meeting of the members. The action of the members with respect to any such reinstatement shall be final.

Section 6. Withdrawal from Membership. Any member of the Corporation may withdraw from membership upon payment in full of all of the debts and liabilities to the Corporation and upon compliance with and performance of such terms and conditions as the Board of Directors may prescribe.

Section 7. Transfer and Termination of Membership. Membership in the Corporation and a certificate representing the same shall not be transferable, except as hereinafter otherwise provided, and upon the death, cessation of existence, expulsion, or withdrawal of a member the membership of such member shall thereupon terminate. Termination of membership in any manner shall not release the member from the debts or liabilities of such member to the Corporation.

A membership may be transferred by a sole member jointly to himself or herself and his or her spouse, as the case may be, upon the written request of such member and compliance by such husband and wife jointly with the provisions hereof. Such transfer shall create a joint membership and shall be recorded on the books of the Corporation.

When a membership is held jointly by a husband and wife, upon the death of either such membership shall be deemed to be held solely by the survivor with the same effect as though such membership had been originally issued solely to him or her, as the case may be, and the joint membership certificate may be surrendered by the survivor and upon the recording of such death on the books of the Corporation the certificate may be reissued to and in the name of such survivor; provided, however, that the estate of the deceased shall not be released from any membership debts or liabilities to the Corporation.

Section 8. Member Advisory Committee, Commercial Advisory Committee and

Industrial Advisory Committee.

(a) It shall be the duty of the board of directors to appoint a Member Advisory Committee for each district, each committee to be composed of at least five (5) and a maximum of ten (10) members residing in the district. The appointment of a husband and wife who have a joint membership shall constitute the appointment of one member to the committee and the husband and wife shall have only one vote on all committee matters.

(b) It also shall be the duty of the board of directors to appoint a Commercial Advisory Committee composed of one representative from each of the commercial and small industrial members that are: (1) not eligible to have a representative serve on the Industrial Advisory Committee and (2) in the top 100 revenue accounts during the 12 months prior to having a representative serve on the committee. The Commercial Advisory Committee may include representatives of up to 30 commercial and small industrial members.

(c) It also shall be the duty of the board of directors to appoint an Industrial Advisory Committee composed of one (1) representative from each large industrial member. A large industrial member shall have contract demand of at least 1000 kw.

(d) No officer or member of the board of directors shall be appointed a member of the above three (3) committees. The purpose of these committees shall be to foster good relations between the Corporation and its members.

Section 9. Contractually Bound. The members of the Corporation, by dealing with the Corporation, acknowledge that the terms and provisions of the Articles of Consolidation and bylaws shall constitute and be a contract between the Corporation and each member, and both the Corporation and the members are bound by such contract, as fully as though each member had individually signed a separate instrument containing such terms and provisions.

ARTICLE II

Meetings of Members

Section 1. Annual Meetings. The annual meeting of the members shall be held on such date in each year as annually fixed by the board of directors. The annual meeting shall be held at such place in a county served by the Corporation as the board may designate.

Section 2. Special Meetings. Special meetings of the members may be called by the chairman, by at least five (5) directors or upon a written request signed by at least ten percent (10%) of all of the members, and it shall thereupon be the duty of the secretary to cause notice of such meeting to be given as hereinafter provided. Special meetings of the members may be held at any place

within the counties served by the Corporation as specified by the board of directors in the notice of the special meeting.

Section 3. Presiding Officer. The chairman, or a person designated by the chairman, shall act as chairman and preside at each annual or special meeting of the members.

Section 4. Notice of Members' Meetings. Notice of an annual or special meeting of the members shall be given by mail or by publication in at least one issue of all newspapers of general circulation in the Corporation's service area. The notice shall be mailed or published at least five (5) days and not more than thirty (30) days before the date fixed for the meeting. The notice shall state the place, date and hour of the meeting and, in case of a special meeting, the purpose or purposes for which the meeting is called. In the case of a joint membership, notice given to either husband or wife shall be deemed notice to both members.

Section 5. Failure to Receive Notice. The failure of any member to receive any such notice of an annual meeting or special meeting of the members shall not invalidate any action which may be taken by the members at any such annual or special meeting.

Section 6. Quorum. At least fifty (50) of the members present in person shall constitute a quorum for the transaction of business at all meetings of members. In case of a joint membership, the presence at a meeting of either husband or wife, or both, shall be regarded as the presence of one member. If less than a quorum is present at any meeting, a majority of those present may adjourn the meeting without further notice.

Section 7. Voting.

(a) Each member shall be entitled to one (1) vote and no more on each matter submitted to a vote of the members. A joint membership shall be entitled to one (1) vote; if a husband and a wife do not have a joint membership, the nonmember spouse may not vote for the member spouse. The election of directors shall be by mail ballot or electronic ballot as provided in Article III, Section 4 of these bylaws. All other matters shall be voted on at a meeting of the members or by mail ballot or electronic ballot as determined by the board of directors, unless these bylaws specify the manner of voting. If a matter is voted on at a meeting, the question shall be decided by a majority of the members present. Proxy voting shall not be permitted.

(b) Only members whose membership results from electric energy being furnished in a particular district may vote for a director to be elected from that district ("district director"). If the member is furnished electric energy by the Corporation in more than one district, then the member shall be eligible to vote in the district of largest consumption during the 12 month period

immediately preceding the election; provided that such member shall be permitted to vote in the district of the member's primary residence upon written request. Only large industrial members (contract demand of at least 1000 kw) may vote for an industrial director. Large industrial members shall not be permitted to vote for a district director. The vote of a large industrial member shall be cast by the highest ranking local official of that member or his designee.

Section 8. Member Placing Proposal on Agenda. Any legitimate proposal, as determined by the board, may be placed on the agenda of the annual meeting by any member filing the proposal with the secretary not less than 120 days prior to the meeting. If the proposal requires a vote of the members, the board of directors shall decide whether it shall be voted on by the members at the annual meeting or shall be voted on by mail ballot or electronic ballot, or both.

Section 9. Order of Business. The order of business at the annual meeting of the members, and so far as possible at all other meetings of the members, shall be essentially as follows:

1. The chairman, or designee, shall ascertain the presence of a quorum
2. Reading of the notice of the meeting and proof of the due publication or mailing thereof, or the waiver of notice of the meeting, as the case may be
3. Reading of unapproved minutes of previous meetings of the members and the taking of necessary action thereon or the waiver of such reading
4. Presentation and consideration of, and acting upon, reports of officers, directors, and committees
5. Report on election of directors and results of any other voting by mail ballot, electronic ballot or by members present and voting at the meeting
6. Unfinished business
7. New business
8. Adjournment

ARTICLE III

Directors

Section 1. General Powers. The business and affairs of the Corporation shall be managed by a board of directors which shall exercise all of the powers of the Corporation except such as are by law or the Articles of Consolidation or by the bylaws conferred upon or reserved to the members.

Section 2. Qualifications; Election and Term of Office.

(a) Each director elected from a district must be an individual, a member of the Corporation and a resident of the district from which he or she is elected, and must remain a resident of

such district during the term of office. Each director elected as an industrial director shall be a resident of a county, all or a portion of which is located within the territory served by the Corporation. The industrial director shall be a member or the employee of a member that has contract demand of at least 1000 kw. These requirements shall continue to apply during a director's term in office.

When a membership is held jointly by a husband and wife, either one, but not both, may be elected director. A former employee of the Corporation shall not be eligible to become a director until employment has been terminated for five (5) consecutive years. A director must have legal capacity to enter into a binding contract.

No employee of the Corporation shall be a director during the term of such employment. No member of the immediate family of an employee of the Corporation shall serve as a director of the Corporation during the term of such employment. For purposes of this requirement, the "immediate family" of an employee is defined as (i) parent, child, spouse, sibling, step-parent, step-child, mother-in-law, father-in-law, son or daughter-in-law, aunt, uncle, grandparent, or grandchild, niece, nephew, and (ii) any person who is living in the same household as the employee.

In addition, to become and remain a director, a person must:

- (i) Have the capacity to enter into legally binding contracts;
- (ii) Prior to becoming a director graduate from high school or earn an equivalent degree or certification;
- (iii) Not be convicted of, or plead guilty to a felony; and
- (iv) Not breach the director's fiduciary duties to the cooperative, violate confidences, or engage in illegal activity under the color of authority as a director.

(b) The Corporation shall have eleven (11) members of the board of directors. Ten (10) of the directors shall be elected from districts which shall be determined by the board of directors and each one shall be referred to as a "district director." One director shall be elected by large industrial members having contract demand of at least 1000 kw and shall be referred to as "industrial director." The right to increase or decrease the number of directors and to change the number or boundaries of districts shall at all times be reserved in the board.

(c) Beginning with the annual meeting of the members of the Corporation in the year 2002 district directors from Districts 2, 7 and 10 shall be elected for one year, district directors from Districts 1, 3 and 5 shall be elected for two (2) years and district directors from Districts 4, 6, 8 and 9 shall be elected for three (3) years. As terms expire the successor district directors shall be elected for three (3) year terms.

(d) Beginning with the annual meeting of the members of the Corporation in the year 2002 there shall be elected one industrial director for a term of three (3) years. As a term expires a successor industrial director shall be elected for a three (3) year term.

(e) All directors, except those elected to fill an unexpired term caused by vacancy, shall be elected by members of the Corporation as set forth in Article II, Section 7(b). Directors shall be elected by mail or electronic ballot as hereinafter provided.

(f) Retiring directors may, at the discretion of the board, serve as director emeritus. A director emeritus may participate in board meetings, but shall have no voting privilege.

Section 3. Nominations; Credentials and Election Committee.

(a) Any fifteen (15) or more members may make nominations of eligible persons for district director and any five (5) or more large industrial members may make nominations of eligible persons for industrial director. Such nominations shall be by signed written petition and shall be submitted to the Corporation not less than 110 days prior to the annual meeting. The Secretary shall post the names of persons nominated by petition at each corporate office. Only members eligible to vote in a district are authorized to sign a petition nominating a member from that district, and only those eligible to vote in an industrial director election are authorized to sign a petition nominating a person for industrial director. Directors shall be elected only from nominations by petition as above set out.

(b) If any election for directors is contested, corporate counsel and an employee of the general auditing accounting firm shall be responsible for verifying the signatures on the petition, validating the election results and performing such other acts as may be determined by the board of directors. Persons shall be notified promptly regarding the validity of the petition.

Section 4. Election of Directors.

(a) Ballot. Ballots shall be in the form approved by the board of directors and shall be marked "Official Ballot." A separate ballot shall be provided by the Corporation for each district director election and for the industrial director election only if the election is being contested. The order of appearance of the candidates' names shall be determined by a drawing. The ballot shall be prepared so that it clearly indicates the district from which a director is being elected with the list of candidates appearing under each such district. The ballot shall note that the member should mark same for only one (1) candidate in each district. Write-in voting shall not be permitted.

The ballot shall not be prepared in such a manner to make it possible to determine the identity of the member voting it. The ballot shall state that in order for it to be valid and counted, it must be received at the principal office of the Corporation, or any service center, or

electronic monitoring contractor by mail or personal delivery or electronic delivery, prior to 4:30 P.M. three (3) business days preceding the annual meeting of the members. Electronic ballots shall substantially comply with these requirements in this paragraph.

(b) Candidate's Resume and Picture. At least 105 days prior to the annual meeting each candidate in a contested election may furnish to the Corporation a resume of background and qualifications and a recent picture of the candidate. These (or an edited version) shall be furnished to the members along with the ballots.

(c) Eligibility for Voting; Mailing of Ballots to Members. All members in good standing 30 days prior to the annual meeting shall be eligible to vote. Paper ballots and electronic ballots shall be mailed and e-mailed to each member eligible to vote not more than 30 nor less than 20 days prior to the date set for the annual meeting. Upon presentation by a member of an affidavit certifying that said member did not receive a ballot by mail or e-mail, a duplicate ballot shall be provided to the member; the affidavit shall be presented in person by the member at the corporation's headquarters or at any service center.

(d) Voting and Returning of Ballots. To be valid and counted mail ballots must be received at the principal office of the Corporation or the election monitoring contractor or any service center, by mail or personal delivery, prior to 4:30 P.M. three (3) business days preceding the annual meeting date. To be valid and counted electronic ballots must be received by the election monitoring contractor prior to 4:30 P.M. three (3) business days preceding the annual meeting. The Corporation shall ensure that all ballots received are in a secure place.

(e) Counting Ballots. The Board shall contract with an entity to conduct the election monitoring and ballot counting.

The following shall not be counted:

- (1) Unmarked ballots
- (2) Ballots marked for more than one (1) candidate for any one (1) vacancy
- (3) Ballots other than the official ballot mailed
- (4) Ballots arriving late
- (5) Electronic ballots lacking the required security confirmation
- (6) Duplicate ballots from a member. If a member votes more than once in any form, then the first ballot received for that member will be counted and any subsequently received ballot will be disregarded.

The following may be counted:

(1) Ballots on which the mark is not in the place provided, but the intention of the voter is shown

(2) Ballots on which there is an erasure or change of intention shown, but it does not appear that the ballot has been tampered with and the intention of the voter is shown

(f) **Certification of Results; Commencement of Term.** The entity conducting and monitoring the election shall certify the number of votes received by each candidate in a contested election. The candidate for director in each district and the candidate for industrial director receiving the highest number of votes as certified by the election contractor shall be the person elected. If the highest number of votes are received by more than one (1) candidate, the election contractor shall, at a meeting at a time and place to be fixed by it, at which due notice shall have been given to the candidates tying with the highest number of votes, cause the candidates or their representatives, or in the absence of a candidate or a representative, corporate counsel to draw for the office, and the person drawing the slip marked "elected" shall be the person so elected. Candidates in uncontested elections shall automatically be deemed elected. The results of the elections, both contested and uncontested, shall be reported to the members by the corporate counsel at the annual meeting, provided that if an election contractor has not been retained because of lack of a contested election, the results shall be announced by the board chairman or his designee. Successful candidates shall take office at the next regular monthly meeting of the board of directors.

Section 5. Removal of Directors for Absence. Any board member who is absent from three (3) consecutive regular meetings of the board, unless excused by the affirmative vote of a majority of the other board members, shall be deemed to have vacated his or her office. After declaring the vacancy to exist, the remaining board members shall proceed to fill the vacancy.

Section 6. Vacancies. Vacancies occurring in the board of directors may be filled by a majority vote of the remaining directors and a director thus elected shall serve for the remainder of the unexpired term of the vacancy being filled. A member elected as district director to fill a vacancy must reside in the same district as the director whose office is being succeeded.

Section 7. Removal of a Director by Members. Any member may bring charges for cause against a director by filing them in writing with the secretary, together with a petition signed by at least ten percent (10%) of the members eligible to vote in the director's district, requesting the removal of such director by reason thereof. If the director is the industrial director the petition shall be signed by a majority of the large industrial members. The charge shall be considered by the members at the next annual meeting or at a specially called meeting. The director against whom such charges have

been brought shall be informed in writing of the charges previous to the meeting and shall have an opportunity at the meeting to be heard in person or by counsel and to present evidence; and the person or persons bringing the charges shall have the same opportunity.

By a majority vote of the members present at the meeting when the charges are considered, the question of such removal shall be submitted to the members within ninety (90) days following said meeting by mailing a ballot to each member setting forth the question of such removal so that it may be answered "Yes" or "No," and the ballots shall be required to be returned within fifteen (15) days after they are mailed. The ballots shall be counted by three (3) impartial members appointed by the board for this purpose.

If the question of removal is voted in the affirmative, the vacancy shall be filled in accordance with Article III, Section 6 of these bylaws.

Section 8. Fees and Expenses. By resolution of the board of directors a fixed sum and expenses of attendance, if any, may be allowed for attendance at each meeting authorized by the board of directors. Except in emergencies, no director shall receive compensation for serving the Corporation in any other capacity.

Section 9. Rules and Regulations. The board of directors shall have power to make and adopt such rules and regulations, not inconsistent with law, the Articles of Consolidation of the Corporation, or these bylaws, as it may deem advisable for the management, administration, and regulations of the business and affairs of the Corporation.

Section 10. Accounting System and Reports. The board of directors shall cause to be established and maintained a complete accounting system, which, among other things, shall be subject to applicable laws and rules and regulations of any regulatory body. The board shall also after the close of each audit or fiscal year cause to be made by a certified public accountant a full and complete audit of the accounts, books, and financial condition of the Corporation as of the end of such fiscal year.

ARTICLE IV

Meetings of Directors

Section 1. Regular meetings. A regular meeting of the board of directors shall be held monthly at such time and place as the board of directors may provide by resolution. Such regular monthly meetings may be held without notice other than such resolution fixing the time and place thereof.

Section 2. Special Meetings. Special meetings of the board of directors may be called by the Chairman or any three (3) directors. The person or persons authorized to call special meetings of the board of directors may fix the time and place for the holding of any special meeting of the board of directors called by them. Special meetings of the board of directors may be held at any place within the counties served by the Corporation as specified by the board of directors in the notice of the special meeting.

Section 3. Meetings by Telephone or Similar Communications. Any or all directors may participate in any regular or special meeting by, or conduct the meeting through the use of, any means of communication by which all directors participating may simultaneously hear each other during this meeting. A director participating in a meeting by this means shall be deemed to be present in person at the meeting.

Section 4. Notice. Notice of the time, place and purpose of any special meeting of the board shall be given at least two (2) business days previous thereto, by written notice, delivered personally, mailed, or sent by facsimile, or other electronic means to each director at his or her known address. The two days' notice can be less than 48 hours if notice is sent by the close of business on Day 1 and the meeting is conducted on Day 3. If mailed, such notice shall be deemed to be delivered when deposited in the United States mail so addressed, with postage thereon prepaid. The attendance of a director at any meeting shall constitute a waiver of notice of such meeting, except in case a director shall attend a meeting for the express purpose of objecting to the transaction of any business because the meeting shall not have been lawfully called or convened.

Section 5. Quorum. A majority of the board of directors shall constitute a quorum for the transaction of business at any meeting of the board of directors, provided that if less than a majority of the directors is present at said meeting, a majority of the directors present shall adjourn the meeting without further notice.

Section 6. Manner of Acting. The act of the majority of the directors present and voting at a meeting at which a quorum is present shall be the act of the board of directors.

ARTICLE V

Officers

Section 1. Number. The officers of the Corporation shall be a Chairman, Vice Chairman, Treasurer, Secretary, and Assistant Secretary and such other officers as may be determined by the board of directors from time to time. The Assistant Secretary is not required to be a member of the board of directors. The offices of Secretary and of Treasurer may be held by the same person.

Section 2. Election and Term of Office. The officers shall be elected, by ballot, annually by and from the board of directors at the first meeting of the board of directors held after each annual meeting of the members. If the election of officers shall not be held at such meeting, such election shall be held as soon thereafter as conveniently may be. Each officer shall hold office until the first meeting of the board of directors following the next succeeding annual meeting of the members, or until a successor shall have been duly elected and shall have qualified, subject to the provisions of these bylaws with respect to the removal of officers.

A person shall not be eligible to hold the same office after three (3) consecutive one year terms; however, the eligibility shall be restored following one year's absence from said office. This limitation on terms shall not apply to the office of Assistant Secretary.

Section 3. Removal. Any officer or agent elected or appointed by the board of directors may be removed by the board of directors whenever in its judgment the best interests of the Corporation will be served thereby.

Section 4. Vacancies. Except as otherwise provided in these bylaws, a vacancy in any office may be filled by the board of directors for the unexpired portion of the term.

Section 5. Chairman. The Chairman shall:

- (a) Preside at all meetings of the members and of the board of directors.
- (b) Sign, with the Secretary, documents which shall have been authorized by resolution of the board of directors, and may sign any deeds, mortgages, deeds of trust, notes, bonds, contracts, or other instruments authorized by the board of directors or by these bylaws, or shall be required by law to be otherwise signed or executed; and
- (c) In general perform all duties incident to the office of chairman and such other duties as may be prescribed by the board of directors from time to time.

Section 6. Vice Chairman. In the absence of the Chairman, or in the event of his inability or refusal to act, the Vice Chairman shall perform the duties of the Chairman, and when so acting, shall have all the powers of and be subject to all the restrictions upon the Chairman and shall perform such other duties as from time to time may be assigned by the board of directors.

Section 7. Secretary. The Secretary shall perform or cause to be performed the following:

- (a) Keep the minutes of the members and the board of directors in one or more books provided for that purpose;

(b) Assure that all notices are duly given in accordance with these bylaws or as required by law;

(c) Be custodian of the corporate records and of the seal of the Corporation;

(d) Have general charge of the books of the Corporation in which a record of the members is kept;

(e) Keep on file at all times a complete copy of the Corporation bylaws containing all amendments thereto, which copy shall always be open to the inspection of any member; and

(f) In general perform all duties incident to the office of Secretary and such other duties as from time to time may be assigned by the board of directors.

Section 8. Assistant Secretary. In the absence of the Secretary or in the event of the Secretary's inability or refusal to act, the Assistant Secretary shall perform the duties of the Secretary, and when so acting shall have the powers of and be subject to all of the restrictions upon the Secretary, and shall further perform such other duties as from time to time may be assigned by the board of directors.

Section 9. Treasurer. The Treasurer shall perform or cause to be performed the following:

(a) The safekeeping and security of all funds and securities of the Corporation;

(b) Receive and give receipts for moneys due and payable to the Corporation from any source whatsoever, and deposit all such moneys in the name of the Corporation in such bank or banks as shall be selected in accordance with the provisions of these bylaws; and

(c) All the duties incident to the office of Treasurer and such other duties as from time to time may be assigned by the board of directors.

Section 10. President and Chief Executive Officer. The board of directors shall appoint a person as President and Chief Executive Officer who may be, but who shall not be required to be, a member of the Corporation. The President and Chief Executive Officer shall serve at the pleasure of the board and shall perform such duties as the board of directors may from time to time direct.

Section 11. Bonds of Officers. The board of directors may require the Treasurer or any other officer of the Corporation charged with responsibility for the custody of any of its funds or property, to give bond in such sum and with such surety as the board of directors shall determine. The board of directors in its discretion may also require any other officer, agent, or employee of the Corporation to give bond in such amount and with such surety as it shall determine.

Section 12. Reports. The officers of the Corporation shall submit, or cause to be submitted, at each annual meeting of the members reports covering the business of the Corporation for the previous fiscal year and showing the conditions of the Corporation at the close of such fiscal year.

ARTICLE VI

Contracts, Checks, and Deposits

Section 1. Contracts. Except as otherwise provided in these bylaws, the board of directors may authorize any officer or officers, agent or agents to enter into any contract or execute and deliver any instrument in the name and on behalf of the Corporation, and such authority may be general or confined to specific instances.

Section 2. Checks, Drafts, etc. All checks, drafts, or other orders for the payment of money, and all notes, bonds, or other evidences of indebtedness issued in the name of the Corporation shall be signed by such officer or officers, agent or agents, employee or employees of the Corporation and in such manner as shall from time to time be determined by resolution of the board of directors.

Section 3. Deposits. All funds of the Corporation shall be deposited from time to time to the credit of the Corporation in such bank or banks as the board of directors shall select.

ARTICLE VII

Evidence of Membership; Fees

Section 1. Evidence of Membership. A certificate or other written evidence of membership shall not be issued.

Section 2. Membership Fees. No membership shall be permitted for less than the membership fee fixed in these bylaws, nor until such membership fee has been fully paid.

Section 3. Withdrawal or Termination of Membership. In case of withdrawal or termination of membership in any manner, the Corporation shall repay to the member the amount of the membership fee paid by him, provided, however, that the Corporation shall deduct from the amount of the membership fee the amount of any debts or obligations owed by the member to the Corporation.

ARTICLE VIII

Nonprofit Operation; Capital Credits

Section 1. Interest or Dividends on Capital Prohibited. The Corporation shall at all times be operated on a cooperative nonprofit basis for the mutual benefit of its members. No interest or dividends shall be paid or payable by the Corporation on any capital furnished by its patrons.

Section 2. Patronage in Connection With Furnishing Electric Energy. In furnishing of electric energy, the Corporation's operations shall be so conducted that all patrons, members, and nonmembers alike, will through their patronage furnish capital for the Corporation. In order to induce patronage and to assure that the Corporation will operate on a nonprofit basis, the Corporation is obligated to account on a patronage basis to all its patrons, members and nonmembers alike, for all amounts received and receivable from the furnishing of electric energy in excess of operating costs and expenses properly chargeable against the furnishing of electric energy. All such amounts in excess of operating costs and expenses at the moment of receipt by the Corporation are received with the understanding that they are furnished by the patrons, members, and nonmembers as capital. The Corporation shall credit to a capital account for each patron all such amounts in excess of operating costs and expenses. The books and records of the Corporation shall be set up and kept in such a manner that at the end of each fiscal year the amount of capital, if any, so furnished by each patron is clearly reflected and credited in an appropriate record. The capital account of any patron shall have the same status as though it had been paid to the patron in cash in pursuance of a legal obligation to do so and the patron had then furnished the Corporation corresponding amounts for capital.

Provided, however, any net loss or negative margin which the Corporation may sustain in any fiscal year from its entire operations, including both operating and nonoperating margin, insofar as permitted by law, may be carried forward to succeeding fiscal year or years and deducted from the net margin for any fiscal year of the Corporation from its entire operation, including both operating and nonoperating margin, until such net loss or negative margin is entirely dissipated. The Capital allocated to the patrons as provided in the first paragraph of this section of the bylaws for any fiscal year shall be the amount remaining after there has been deducted any loss for previous fiscal year or years as herein provided.

In the event of dissolution or liquidation of the Corporation, after all outstanding indebtedness of the Corporation shall have been paid, outstanding capital credits shall be retired without priority on a pro rata basis before any payments are made on account of property rights of members. If, at any time prior to dissolution or liquidation, the board of directors shall determine that the financial condition of the Corporation will not be impaired thereby, the capital then credited to patrons' accounts may be retired in full or in part. The board of directors may retire capital credits attributable to any prior fiscal year without giving priority to capital first received and credited.

Capital credited to the account of each patron shall be assignable only with approval of the board of directors. In the event that a nonmember patron shall elect to become a

member of the Corporation, the capital credited to the account of such nonmember patron may be applied by the Corporation toward the payment of a membership fee on behalf of such nonmember patron.

Provided, however, that the board of directors shall have the power to adopt rules providing for the separate retirement of that portion ("power supply portion") of capital credited to the accounts of patrons which corresponds to capital credited to the account of the Corporation by an organization furnishing electric service to the Corporation. Such rules shall:

(a) Establish a method for determining the power supply portion of capital credited to each patron for each applicable fiscal year

(b) Provide for separate identification on the Corporation's books of a power supply portion of capital credited to the Corporation's patrons

(c) Provide for appropriate notifications to patrons with respect to their accounts, and

(d) Preclude a general retirement of the power supply portion of capital credited to patrons for a fiscal year until the payment therefor is actually received from the power supplier.

Notwithstanding any other provisions of these bylaws, the board of directors, at its discretion, shall have the power at any time upon the death of any member who is a natural person, if the legal representatives of such decedent's estate shall request in writing that the capital credited to any such patron from such service to be retired prior to the time such capital would otherwise be retired under the provisions of these bylaws, to retire capital credited to any such patron immediately upon such terms and conditions as the board of directors acting under policies of general application, and the legal representative of such patron's estate shall agree upon; provided, however, that the financial condition of the Corporation will not be impaired thereby.

Section 3. Patronage Refunds in Connection With Furnishing Other Service. In the event that the Corporation should engage in the business of furnishing goods or services other than electric energy, all amounts properly chargeable against the furnishing of such goods or services shall, insofar as permitted by law, be prorated annually on a patronage basis and returned to those patrons, members, and nonmembers alike, from whom such amounts were obtained.

Section 4. Recovery of Delinquent Amounts Owed. Upon retiring capital credits allocated to a patron or former patron, the Corporation may recoup, offset, or setoff any delinquent amount owed to the Corporation by the patron or former patron, including any compounded interest and late payment fee, by reducing the amount of retired capital credits paid to the patron or

former patron by the amount owed.

ARTICLE IX

Waiver of Notice

Any member or director may waive, in writing, any notice of meetings required to be given by these bylaws. In case of joint membership, a waiver of notice signed by either husband or wife shall be deemed a waiver of notice of such meeting by both joint members.

ARTICLE X

Encumbering or Disposing of Property

Section 1. Encumbering Property. The board of directors, without authorization by the members, shall have full power and authority to authorize the execution and delivery of a mortgage or mortgages upon, or the pledging or encumbering of any or all of, the property, assets, rights, privileges, licenses, franchises, and permits of the Corporation, whether acquired or to be acquired, and wherever situated, as well as the revenues and income therefrom, upon such terms and conditions as the board of directors shall determine, to secure any obligation of the Corporation.

Section 2. Disposing of Property. The board may sell any of the following property without authority from the members:

(a) Property that is not necessary in operating and maintaining the system, but sales of such property shall not in any one year exceed ten percent (10%) in value of all the property of the corporation other than merchandise and property acquired for resale;

(b) Services and electric energy;

(c) Property acquired for resale; and

(d) Merchandise.

ARTICLE XI

Indemnification of Directors, Officers, Employees and Agents;

Liability of Directors to Corporation

Section 1. Indemnification of Directors. Each person who was or is made a party or is threatened to be made a party to or is otherwise involved in any threatened, pending, or completion action, suit or proceeding, whether civil, criminal, administrative or investigative (hereinafter a "proceeding"), by reason of the fact he or she, or a person of whom he or she is a legal representative, is or was a director, or while a director, serves or served at the Corporation's request as a director, officer, partner, trustee, employee or agent of another foreign or domestic corporation, partnership, joint venture, trust, employee benefit plan or other enterprise, shall be indemnified and held harmless by the

Corporation to the fullest extent authorized by the Kentucky Business Corporation act, as the same exists or may hereafter be amended (but in the case of any such amendment, only to the extent that such amendment permits the Corporation to provide broader indemnification rights than the Kentucky Business Corporation Act permitted the Corporation to provide prior to such amendment), against all expenses, liability and loss (including attorneys' fees, judgments, fines, ERISA excise taxes or penalties, and amounts paid or to be paid in settlement) actually and reasonably incurred or suffered by such director in connection with any such proceeding. Such indemnification shall continue as a director who has ceased to be a director and shall inure to the benefit of the director's heirs, executors and administrators. Except with respect to proceedings to enforce rights to indemnification by a director, the Corporation shall indemnify any such director in connection with a proceeding (or part thereof) initiated by such director only if such proceeding (or part thereof) was authorized by the board of directors of the Corporation. The right to indemnification conferred in this Article shall be a contract right.

Section 2. Advance of Expenses. The corporation shall pay for or reimburse the actual and reasonable expenses incurred by a director who is a party to a proceeding in advance of final disposition of the proceeding if the director furnishes the Corporation:

(a) a written affirmation of the director's good faith belief that the director's conduct met the standard of conduct described in Kentucky Revised Statutes 271B.8-510 or successor provisions; and

(b) a written undertaking, executed personally or on the director's behalf, to repay any advances if it is ultimately determined that the director is not entitled to indemnification for such expenses under this Article or otherwise. The undertaking must be an unlimited general obligation of the director but need not be secure and may be accepted without reference to the director's financial ability to make repayment.

Section 3. Indemnification of Officers, Employees, and Agents. The Corporation shall indemnify and advance expenses to officers to the same extent as directors, and may indemnify employees or agents who are not directors or officers to the extent permitted by the Articles of Consolidation, the Bylaws, or by law.

Section 4. Insurance. The Corporation may purchase and maintain insurance, at its expense, on behalf of an individual who is or was a director, officer, employee, or agent of the Corporation or who, while a director, officer, employee, or agent of the Corporation, is or was serving at the request of the Corporation as a director, officers, or domestic corporation, partnership, joint venture,

trust, employee benefit plan, or other enterprise, against liability asserted against or incurred by him or her in such capacity or arising from his status as a director, officer, employee, or agent, whether or not the Corporation would have power to indemnify him or her against the same liability under this Article.

Section 5. Liability of Directors to Corporation. No director of the corporation shall be personally liable to the corporation or its members for monetary damages for breach of his or her duties as a director, except for liability (i) for any transaction in which the director's personal financial interest is in conflict with the financial interests of the corporation or its members, or (ii) for acts or omissions not in good faith or which involve intentional misconduct or are known to the director to be a violation of law, or (iii) for any vote for or assent to an unlawful distribution to members or other conduct prohibited under KRS 271B.8-330, or (iv) for any transaction from which the director derived an improper personal benefit. If the general corporation laws of Kentucky are amended after the effective date of this Article to authorize corporate action further limiting the personal liability of directors, then the liability of a director of the corporation shall be limited to the fullest extent permitted by such general corporation laws as so amended. Any repeal or modification of this Article by the members of the corporation shall not adversely affect any right or protection of a director of the corporation existing at the time of such repeal or modification.

ARTICLE XII

Fiscal Year

The fiscal year of the Corporation shall begin on the first day of January of each year and end on the thirty-first day of December of the same year.

ARTICLE XIII

Membership in Other Organizations

The Corporation may become a member of or purchase stock in any other organization without obtaining approval of the members.

ARTICLE XIV

Seal

The corporate seal of the Corporation shall be in the form of a circle and shall have subscribed thereon the name of the Corporation and words "Corporate Seal, Kentucky."

ARTICLE XV

Location of Headquarters

The headquarters of the Corporation shall be located at 6402 Old Corydon Road, Henderson, Kentucky 42420.

ARTICLE XVI

Amendments

These bylaws may be altered, amended, or repealed at any regular or special meeting by the affirmative vote of not less than two-thirds (2/3) of all the directors eligible to vote, provided the notice of such meeting shall have contained a copy of the proposed alteration, amendment, or repeal. If notice of the meeting is not required (see Article IV, Section 1) then notice of the meeting at which the vote will be taken, containing a copy of the proposed alteration, amendment or repeal, shall be given at least 10 days prior to such meeting.

ARTICLE XVII

Rules of Order

Parliamentary procedure at all meetings of the members, of the board of directors, of any committee provided for in these bylaws, and of any other committee of the members or board of directors which may from time to time be duly established shall be governed by the most recent edition of The Standard Code of Parliamentary Procedure, also known as Sturgis Rules of Order, except to the extent such procedure is otherwise determined by law or by the Corporation's Articles of Consolidation or bylaws.

As adopted July 1, 1999, and as amended
August 7, 2001, December 3, 2002,
January 11, 2007, June 10, 2008,

July 8, 2008, May 12, 2009, July 10, 2012,
April 9, 2013, August 12, 2014, October 14, 2014

Robert S. White

Bob White, Chairman

ATTEST:

Brent Wigginton
Brent Wigginton, Secretary

Kenergy Bylaws Amendments

July 2012 – October 2014

July 10, 2012 - Article III, Section 2 was amended with additions in blue print.

Section 2. Qualifications; Election and Term of Office.

(a) Each director elected from a district must be **an individual**, a member of the Corporation and a resident of the district from which he or she is elected, and must remain a resident of such district during the term of office. Each director elected as an industrial director shall be a resident of a county, all or a portion of which is located within the territory served by the Corporation. The industrial director shall be a member or the employee of a member that has contract demand of at least 1000 kw. These requirements shall continue to apply during a director's term in office.

When a membership is held jointly by a husband and wife, either one, but not both, may be elected director. A former employee of the Corporation shall not be eligible to become a director until employment has been terminated for five (5) consecutive years. A director must have legal capacity to enter into a binding contract.

No employee of the Corporation shall be a director during the term of such employment. No member of the immediate family of an employee of the Corporation shall serve as a director of the Corporation during the term of such employment. For purposes of this requirement, the "immediate family" of an employee is defined as (i) parent, child, spouse, sibling, step-parent, step-child, mother-in-law, father-in-law, son or daughter-in-law, aunt, uncle, grandparent, or grandchild, niece, nephew, and (ii) any person who is living in the same household as the employee.

In addition, to become and remain a director, a person must:

- (i) Have the capacity to enter into legally binding contracts;**
- (ii) Prior to becoming a director graduate from high school or earn an equivalent degree or certification;**
- (iii) Not be convicted of, or plead guilty to a felony; and**
- (iv) Not breach the director's fiduciary duties to the cooperative, violate confidences, or engage in illegal activity under the color of authority as a director.**

April 9, 2013 - Article I, Section 8 was amended to eliminate director nominations by MRC members and requiring all candidates to submit written petitions.

(d) No officer or member of the board of directors shall be appointed a member of the above three (3) committees. The purpose of these committees shall be to foster good relations between the Corporation and its members. ~~The Member Resource Committee and the Industrial Resource Committee also shall be responsible for nominating directors as provided in Article III, Section 3 of these bylaws. The board of directors shall adopt guidelines which shall include nomination procedures for the two (2) committees responsible for nominating directors, duration of appointments and method of voting.~~

Article III, Section 3 was amended to eliminate appointment of nominating committees.

~~The Member Resource Committees and the Industrial Resource Committee each shall appoint a nominating committee of at least three members which shall prepare and post at the principal~~

~~office of the Corporation not less than 120 days before the annual meeting a list of nominations for directors.~~

~~(b) Also, a~~Any fifteen (15) or more members may make ~~other~~ nominations of eligible persons for district director and any five (5) or more large industrial members may make ~~other~~ nominations of eligible persons for industrial director. Such nominations shall be by signed written petition and shall be submitted to the Corporation not less than 110 days prior to the annual meeting. The Secretary shall post the names of persons nominated by petition at the ~~same place where the list of nominations made by the nominating committees is posted.~~ principal office of the Corporation. Only members eligible to vote in a district are authorized to sign a petition nominating a member from that district, and only those eligible to vote in an industrial director election are authorized to sign a petition nominating a person for industrial director. Directors shall be elected only from nominations ~~by committee or~~ by petition as above set out.

~~(-cb) If any election for director is contested,~~ The board of directors shall ~~forthwith~~ appoint a Credentials and Election Committee consisting of three (3) members who shall be responsible for verifying the signatures on the petition, validating the election results and performing such other acts as may be determined by the board of directors. Members of this committee shall not come from a district in which an election is being held, or from a large industrial member if an industrial director is being elected, and no member of the board of directors shall be appointed to this committee. Persons ~~nominated by petition~~ shall be notified promptly regarding the validity of the petition. Each nominee for a vacancy that is contested shall be entitled to appoint one (1) member who is neither on the committee nor a board member to serve as an observer of the acts of the committee in counting the votes and validating the election results.

Section 4. Election of Directors.

(f) Certification of Results; Commencement of Term. The Credentials and Election Committee shall by the signature of a majority of its members certify the number of votes received by each candidate in a contested election. The candidate for director in each district and the candidate for industrial director receiving the highest number of votes as certified by the Committee shall be the person elected. If the highest number of votes are received by more than one (1) candidate, the Committee shall, at a meeting at a time and place to be fixed by them, at which due notice shall have been given to the candidates tying with the highest number of votes, cause the candidates or their representatives, or in the absence of a candidate or a representative, the chairman of the Committee to draw for the office, and the person drawing the slip marked "elected" shall be the person so elected. Candidates in uncontested elections shall automatically be deemed elected. The results of the elections, both contested and uncontested, shall be reported to the members by the chairman of the Committee at the annual meeting; ~~provided that if a Credentials and Election Committee has not been appointed because of lack of a contested election, the results shall be announced by~~ or in the absence of the chairman of the Committee, the board chairman or his designee. Successful candidates shall take office at the next regular monthly meeting of the board of directors.

August 12, 2014 – Article I, Section 8 was revised to change committee names for Member Resource, Commercial Resource and Industrial Resource committees.

Section 8. Member ~~Resource~~ Resource Advisory Committee and Industrial ~~Resource~~ Resource Advisory Committee.

(a) It shall be the duty of the board of directors to appoint a Member

Resource Advisory Committee for each district, each committee to be composed of at least five (5) and a maximum of ten (10) members residing in the district. The appointment of a husband and wife who have a joint membership shall constitute the appointment of one member to the committee and the husband and wife shall have only one vote on all committee matters.

(b) It also shall be the duty of the board of directors to appoint a Commercial **Resource Advisory** Committee composed of one representative from each of the commercial and small industrial members that are: (1) not eligible to have a representative serve on the Industrial **Resource- Advisory** Committee and (2) in the top 100 revenue accounts during the 12 months prior to having a representative serve on the committee. The Commercial **Resource- Advisory** Committee may include representatives of up to 30 commercial and small industrial members.

(c) It also shall be the duty of the board of directors to appoint an Industrial **Resource Advisory** Committee composed of one (1) representative from each large industrial member. A large industrial member shall have contract demand of at least 1000 kw.

Article IV, Meetings of Directors was amended concerning notice and quorum.

Section 4. Notice. Notice of the time, place and purpose of any special meeting of the board shall be given at least two (2) **business** days previous thereto, by written notice, delivered personally, mailed, or sent by facsimile, or other electronic means to each director at his or her known address. **The two days' notice can be less than 48 hours if notice is sent by the close of business on Day 1 and the meeting is conducted on Day 3.** If mailed, such notice shall be deemed to be delivered when deposited in the United States mail so addressed, with postage thereon prepaid. The attendance of a director at any meeting shall constitute a waiver of notice of such meeting, except in case a director shall attend a meeting for the express purpose of objecting to the transaction of any business because the meeting shall not have been lawfully called or convened.

Section 5. Quorum. A majority of the board of directors shall constitute a quorum for the transaction of business at any meeting of the board of directors, provided that if less than a majority of the directors is present at said meeting, a majority of the directors present **may** shall adjourn the meeting ~~from time to time without further notice~~ without further notice.

October 14, 2014 - Amended to allow for electronic voting, eliminated Credentials and Election Committee and allowed for an election contractor to conduct/monitor director elections.

Article II, Meetings of Members

Section 7. Voting.

(a) Each member shall be entitled to one (1) vote and no more on each matter submitted to a vote of the members. A joint membership shall be entitled to one (1) vote; if a husband and a wife do not have a joint membership, the nonmember spouse may not vote for the member spouse. The election of directors shall be by mail ballot or **electronic ballot** as provided in Article III, Section 4 of these bylaws. All other matters shall be voted on at a meeting of the members or by mail ballot or **electronic ballot** as determined by the board of directors, unless these bylaws specify the manner of voting. If a matter is voted on at a meeting, the question shall be decided by a majority of the members present. Proxy voting shall not be permitted.

(b) Only members whose membership results from electric energy being furnished in a particular district may vote for a director to be elected from that district ("district director"). If the member is furnished electric energy by the Corporation in more than one

district, then the member shall be eligible to vote in the district of largest consumption during the 12 month period immediately preceding the election; provided that such member shall be permitted to vote in the district of the member's primary residence upon written request. Only large industrial members (contract demand of at least 1000 kw) may vote for an industrial director. Large industrial members shall not be permitted to vote for a district director. The vote of a large industrial member shall be cast by the highest ranking local official of that member or his designee.

Section 8. Member Placing Proposal on Agenda. Any legitimate proposal, as determined by the board, may be placed on the agenda of the annual meeting by any member filing the proposal with the secretary not less than 120 days prior to the meeting. If the proposal requires a vote of the members, the board of directors shall decide whether it shall be voted on by the members at the annual meeting or shall be voted on by mail ballot or electronic ballot, or both.

Section 9. Order of Business. The order of business at the annual meeting of the members, and so far as possible at all other meetings of the members, shall be essentially as follows:

1. The chairman, or designee, shall ascertain the presence of a quorum
2. Reading of the notice of the meeting and proof of the due publication or mailing thereof, or the waiver of notice of the meeting, as the case may be
3. Reading of unapproved minutes of previous meetings of the members and the taking of necessary action thereon or the waiver of such reading
4. Presentation and consideration of, and acting upon, reports of officers, directors, and committees
5. Report on election of directors and results of any other voting by mail ballot, electronic ballot or by members present and voting at the meeting
6. Unfinished business
7. New business
8. Adjournment

Article III, Directors

Section 2. Qualifications; Election and Term of Office.

(e) All directors, except those elected to fill an unexpired term caused by vacancy, shall be elected by members of the Corporation as set forth in Article II, Section 7(b). Directors shall be elected by mail ~~ballot~~ or electronic ballot as hereinafter provided.

Section 3. Nominations; Credentials and Election Committee.

(a) Any fifteen (15) or more members may make nominations of eligible persons for district director and any five (5) or more large industrial members may make nominations of eligible persons for industrial director. Such nominations shall be by signed written petition and shall be submitted to the Corporation not less than 110 days prior to the annual meeting. The Secretary shall post the names of persons nominated by petition at ~~each corporate office~~ ~~the principal office of the Corporation~~. Only members eligible to vote in a district are authorized to sign a petition nominating a member from that district, and only those eligible to vote in an industrial director election are authorized to sign a petition nominating a person for industrial director. Directors shall be elected only from nominations by petition as above set out.

(b) If any election for directors is contested, corporate counsel and an employee of the general auditing accounting firm ~~The board of directors shall appoint a Credentials and Election Committee consisting of three (3) members who~~ shall be responsible for verifying the signatures on the petition, validating the election results and performing such

other acts as may be determined by the board of directors. ~~Members of this committee shall not come from a district in which an election is being held, or from a large industrial member if an industrial director is being elected, and no member of the board of directors shall be appointed to this committee.~~ Persons shall be notified promptly regarding the validity of the petition. ~~Each nominee for a vacancy that is contested shall be entitled to appoint one (1) member who is neither on the committee nor a board member to serve as an observer of the acts of the committee in counting the votes and validating the election results.~~

Section 4. Election of Directors.

(a) Ballot. Ballots shall be in the form approved by the board of directors and shall be marked "Official Ballot." A separate ballot shall be ~~prepared~~ ~~provided~~ by the Corporation for each district director election and for the industrial director election only if the election is being contested. The order of appearance of the candidates' names shall be determined by a drawing. The ballot shall be prepared so that it clearly indicates the district from which a director is being elected with the list of candidates appearing under each such district. The ballot shall note that the member should mark same for only one (1) candidate in each district. Write-in voting shall not be permitted.

The ballot shall not be prepared in such a manner to make it possible to determine the identity of the member voting it. The ballot shall state that in order for it to be valid and counted, it must be received at the principal office of the Corporation, or any service center, or ~~electronic monitoring contractor~~ by mail or personal delivery or ~~electronic delivery~~, prior to 4:30 P.M. three (3) business days preceding the annual meeting of the members. ~~Electronic ballots shall substantially comply with these requirements in this paragraph.~~

(b) Candidate's Resume and Picture. At least 105 days prior to the annual meeting each candidate in a contested election may furnish to the Corporation a resume of background and qualifications and a recent picture of the candidate. These (or an edited version) shall be furnished to the members along with the ballots.

(c) Eligibility for Voting; Mailing of Ballots to Members. All members in good standing 30 days prior to the annual meeting shall be eligible to vote. ~~Paper ballots and electronic ballots~~ shall be mailed and ~~e-mailed~~ to each member eligible to vote not more than 30 nor less than 20 days prior to the date set for the annual meeting. Upon presentation by a member of an affidavit certifying that said member did not receive a ballot by mail or ~~e-mail~~, a duplicate ballot shall be provided to the member; the affidavit shall be presented in person by the member at the corporation's headquarters or at any service center.

(d) Voting and Returning of Ballots. To be valid and counted ~~mail~~ ballots must be received at the principal office of the Corporation or ~~the election monitoring contractor~~ or any service center, by mail ~~email~~ or personal delivery, prior to 4:30 P.M. three (3) business days preceding the annual meeting date. ~~To be valid and counted electronic ballots must be received by the election monitoring contractor prior to 4:30 P.M. three (3) business days preceding the annual meeting.~~ The Corporation shall ensure that ~~keep~~ all ballots received are in a secure place.

(e) Counting Ballots. ~~The Credentials and Election Committee shall meet at 9:00 o'clock A.M. two (2) days prior to the date set for the annual meeting for the purpose of counting the ballots. As the ballots are counted, the validity of each ballot shall be determined. Any member of the Committee may challenge a ballot and a ballot may be disqualified by a majority vote of the Committee.~~ The Board shall contract with an entity to conduct the election monitoring and ballot counting.

The following shall not be counted:

- (1) Unmarked ballots
- (2) Ballots marked for more than one (1) candidate for any one (1) vacancy
- (3) Ballots other than the official ballot mailed
- (4) Ballots arriving late

- (5) Electronic ballots lacking the required security confirmation
- (6) Duplicate ballots from a member. If a member votes more than once in any form, then the first ballot received for that member will be counted and any subsequently received ballot will be disregarded.

The following may be counted:

- (1) Ballots on which the mark is not in the place provided, but the intention of the voter is shown
- (2) Ballots on which there is an erasure or change of intention shown, but it does not appear that the ballot has been tampered with and the intention of the voter is shown

(f) Certification of Results; Commencement of Term. The ~~Credentials and Election Committee~~ entity conducting and monitoring the election shall ~~by the signature of a majority of its members~~ certify the number of votes received by each candidate in a contested election. The candidate for director in each district and the candidate for industrial director receiving the highest number of votes as certified by the ~~Committee~~ election contractor shall be the person elected. If the highest number of votes are received by more than one (1) candidate, the ~~Committee~~ election contractor shall, at a meeting at a time and place to be fixed by ~~them~~ it, at which due notice shall have been given to the candidates tying with the highest number of votes, cause the candidates or their representatives, or in the absence of a candidate or a representative ~~the chairman, corporate counsel of the committee~~ to draw for the office, and the person drawing the slip marked "elected" shall be the person so elected. Candidates in uncontested elections shall automatically be deemed elected. The results of the elections, both contested and uncontested, shall be reported to the members by the ~~chairman of the committee~~ corporate counsel at the annual meeting, ~~provided that if an election contractor has not been retained because of lack of a contested election, the results shall be announced by the board chairman or his designee or in the absence of the chairman, the board chairman or his designee.~~ Successful candidates shall take office at the next regular monthly meeting of the board of directors.

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015-00312 RATE APPLICATION

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Item 13) Provide Kenergy's equity management plan. Indicate when the current plan was adopted and identify any changes made in the plan since the year utilized as the test year in Kenergy's last rate case. Provide a five-year analysis of the amount of capital credits refunded to members under the plan and indicate the amounts related to general retirements and special retirements (i.e., estates of deceased patrons).

Response) Kenergy's capital management policy is shown as item 13, page 2 of 2. The only change since Case no. 2011-00035 was to add the middle sentence in section C. The annual amount of capital credits refunded to members for the previous five years are:

	<u>General Retirements</u>	<u>Estates</u>
2010	\$0	\$166,559
2011	\$0	\$174,494
2012	\$2,115,629	\$268,077
2013	\$3,390,047	\$209,982
2014	\$3,880,180	\$205,262
Jan- June 2015	\$4,185,051	\$114,570

Witness) Steve Thompson



Your Touchstone Energy Cooperative 

BOARD POLICY

POLICY NO. 115

APPROVED: 3-5-02

REVISED: 4-8-08, 3-11-14

CAPITAL MANAGEMENT POLICY

OBJECTIVE

The objective of the capital management policy is prudent equity and debt capital management.

POLICY STATEMENTS

A. **Equity and Debt Capital Levels**

The corporation should strive to maintain a minimum equity to total capital ratio of 30% and a maximum of 40% (excluding wholesale power supplier capital credits). "Total capital" shall include equity and debt capital.

B. **Equity Capital Retirement**

The corporation should strive to retire equity capital on a systematic basis, assuring equitable treatment for all members. These retirements should be made on the first in-first out method and at the same time, avoid jeopardizing the financial security of the corporation. The early retirement of capital credits to estates of deceased customers shall be on a discounted basis.

C. **Debt Capital**

The corporation should explore and take advantage of all debt capital sources, seeking always to mitigate risks associated with debt capital by utilizing interest rate and debt composition strategies. The corporation should strive to maintain a mix of 30-50 percent variable rate debt laddered so that a significant portion does not reprice in the same year, monitored for opportunities to lock in long-term rates. The approved debt limit, defined as original loan amount, is \$250,000,000.

D. **Long-Range Financial Forecast**

Management should develop and update as needed a ten-year financial forecast incorporating specific recommendations for achieving to the maximum possible extent the objectives of this policy and all other corporate strategies.

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015-00312 RATE APPLICATION

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Item 14) Provide Kenergy's written policies on the compensation of its attorneys, auditors, and all other professional service providers. Include a schedule of fees, per diems, and other compensation in effect during the test year. Include all agreements, contracts, memoranda of understanding, and any other documentation that explains the nature and type of reimbursement paid for professional services. If any changes occurred during the test year, indicate the effective date of these changes and the reason for these changes.

Response) Item 14, pages 2-100 contain the above referenced information.

Witness) Steve Thompson



Your TruChoice Energy Cooperative 

BOARD POLICY

POLICY NO. 117

APPROVED: 5-11-04

REVISED:

SELECTION OF LEGAL REPRESENTATION

OBJECTIVE

The Kenergy Board of Directors ("Board") recognizes that competent legal representation and effective use of attorneys are critical to the successful operation of Kenergy ("Cooperative"). Although an attorney or law firm retained or employed by Kenergy ("Attorney"), and the Attorney's representation of the Cooperative are governed by rules of professional conduct and other local, state, and federal law, the objective of this policy is to provide additional guidance for, and emphasize important aspects of, the Attorney's representation of the Cooperative and its use of the Attorney.

POLICY

A. General Counsel. The Cooperative shall retain or employ an Attorney to continually provide general legal services to the Cooperative ("General Counsel"). General legal services include, but are not limited to: (1) attending, and drafting or reviewing minutes of, all meetings of the Board and all annual and special meetings of the Cooperative members; (2) negotiating, drafting, and reviewing contracts; (3) providing legal services for the disposition or acquisition of real property and interests in real property; (4) providing legal services for the borrowing or lending of money; and (5) providing legal services regarding general business, cooperative, tax, and electric utility law.

B. Special Counsel. As reasonably necessary, and following consultation with the General Counsel, the Cooperative may retain or employ an Attorney to provide special legal services to the Cooperative ("Special Counsel"). Special legal services require competence in a particular field of law and include, but are not limited to: (1) representing the Cooperative in state or federal court, or before a local, state, or federal agency; and (2) providing legal services regarding labor, employment, tax, antitrust, environmental, or intellectual property law. In providing special legal services to the Cooperative, a Special Counsel shall provide the General Counsel copies of all communications, memoranda, briefs, notices, motions, and other documents prepared, filed, received, or sent by the Special Counsel. As determined by the Board, the General Counsel may provide special legal services to the Cooperative.

C. Board Counsel. As determined by the Board, it may retain, employ, direct, and discharge an attorney or law firm to continually or periodically provide legal services to the Board ("Board Counsel"), with the Board Counsel representing the Board as his or her client. The Cooperative shall

pay a Board Counsel a reasonable fee and reasonable expenses. To the extent practical, a Board Counsel's representation of the Board must be governed in a manner similar to the manner in which an Attorney's representation of the Cooperative is governed under this policy.

D. Competent Legal Representation and Conflicts of Interest. An Attorney shall provide competent legal representation to the Cooperative, and shall have or acquire the appropriate knowledge, skills, time, and qualifications necessary to provide competent legal representation. An Attorney shall comply with conflict of interest requirements prescribed in applicable local, state, and federal law and rules of professional conduct. An Attorney may provide legal services to an entity in which the Cooperative owns an interest ("Affiliated Entity") only if the Attorney complies with these conflict of interest requirements. An Attorney shall inform the Cooperative's chief executive officer ("CEO"); or person authorized by the CEO in writing of any other entity engaged in generating, transmitting, distributing, marketing, or selling electric energy for which the Attorney provides legal services.

E. Retaining, Employing, and Discharging Attorney. The Board shall make decisions regarding retaining, employing, and discharging the General Counsel and shall annually evaluate the performance of the General Counsel. Following consultation with the General Counsel, the CEO shall make decisions regarding retaining, employing, and discharging any other Attorney. By providing written notice to an Attorney, the Cooperative may discharge the Attorney, and terminate any attorney engagement agreement, at any time for any reason. By providing written notice to the Cooperative, and as required or allowed by applicable law and rules of professional conduct, an Attorney shall or may withdraw from representing the Cooperative and terminate any attorney engagement agreement.

F. Third Party. As part of providing legal services to the Cooperative, and with the CEO's prior consent, an Attorney may retain another attorney or may use an attorney or paraprofessional associated with the Attorney in a law firm. As reasonably necessary or helpful in providing legal services to the Cooperative, and subject to any limitations stated in an attorney engagement agreement, an Attorney may contract for a non-attorney and non-paraprofessional third party to provide goods or services.

G. Directing Attorney. Only the Board, the Chairman of the Board, or the CEO may request that an Attorney provide legal services to the Cooperative. As requested by an Attorney, and as reasonably necessary or helpful in providing legal services to the Cooperative, the Cooperative shall provide the Attorney reasonable access to its directors, officers, employees, consultants, agents, representatives, records, and documents. The CEO and Attorney shall keep the Board reasonably informed regarding any matter for which the Attorney is providing legal services to the Cooperative. In consultation with the Board or as directed by the Board, the CEO shall direct an Attorney. In providing legal services to the Cooperative, and subject to the Board or Manager's direction, an Attorney may act on the Cooperative's behalf in any manner reasonably believe to be in the Cooperative's best interest. Unless the CEO gives his or her prior consent, an Attorney may not make a statement outside of a tribunal regarding the Attorney's provision of legal services to the Cooperative, which statement the Attorney knows or reasonably should know will be disseminated by means of public communication.

H. Attorney Fees and Expenses. The Cooperative shall pay an Attorney a reasonable fee and reasonable expenses. An Attorney shall provide legal services to the Cooperative in a cost-effective and efficient manner. The fees and expenses for an Attorney retained by the Cooperative must be specified in an Attorney engagement agreement, a sample of which is attached to this policy.

I. Unauthorized Practice of Law. No Cooperative director, officers, employee, consultant, agent, or representative may provide legal services to the Cooperative unless the individual is an attorney admitted to practice law in an appropriate jurisdiction.

J. Electric Cooperative as Client. In providing legal services to the Cooperative, an Attorney represents the Cooperative, as his or her client, acting through its authorized directors, officers, employees, and members. In representing the Cooperative, an Attorney does not represent the Cooperative's directors, officers, employees, or members. If the Board gives its informed, written, and prior consent, and if an Attorney complies with applicable conflict of interest requirements, then the Attorney may represent an Affiliated Entity and the Attorney may represent individual Cooperative directors, officers, employees, and members in matters related to the Attorney's representation of the Cooperative.

K. Attorney-Client Privilege. Confidential communications between the Cooperative, or its agent or representative, and the Attorney, or his or her agent or representative, made to facilitate the Attorney's provision of legal services to the Cooperative are protected by the attorney-client privilege. Cooperative directors, officers, employees, consultants, agents, and representatives shall not disclose these communications to third persons, other than those to whom disclosure is made in furtherance of this provision of legal services, or those reasonably necessary for transmitting the communications. To the extent these communications are disclosed to Cooperative employees, consultants, agents, or representatives, they must only be disclosed to individuals who reasonably need to know of the communications.

L. Attorney's Duty to Inform and Consult. An Attorney shall keep the Board and the CEO reasonably informed regarding a matter for which the Attorney is providing legal services to the Cooperative. For decisions regarding the matter to be made by the Cooperative, the Attorney, shall explain the matter to the Board and the CEO to the extent reasonably necessary to permit the Cooperative to make an informed decision. An attorney shall promptly comply with the Cooperative's reasonable request for information.

M. Reliance. In providing legal services to the Cooperative, an Attorney may rely upon information provided by the Cooperative, unless the Attorney knows that the reliance is unwarranted. In performing his or her duties, a Cooperative director, officer, or employee may rely upon information, opinions, reports, and statements prepared or presented by an Attorney. A director, officer, or employee's reliance, however, is only permitted regarding matters involving skills or expertise that he or she reasonably believes are within the Attorney's professional or expert competence. Further, this reliance is only permitted if the director, officer, or employee acts in good faith and reasonably believes that the reliance is warranted and that the Attorney merits confidence.

N. Evidence of Violation of Law or Breach of Duty. If an Attorney, other than the General Counsel, knows or reasonably should know of any evidence of an actual or intended material violation of law or material breach of duty, or evidence of an actual or intended violation of law or breach of duty likely to result in substantial injury to the Cooperative, by the Cooperative or by any Cooperative director, officer, employee, consultant, agent or representative ("Evidence"), then the Attorney shall report the Evidence to the General Counsel. If the General Counsel knows or reasonably should know of any Evidence, then the General Counsel shall report the Evidence to the CEO.

Within thirty (30) days of the Evidence being first reported, the General Counsel or the CEO as determined by the CEO, shall investigate the Evidence, respond appropriately to the Evidence, and inform the reporting Attorney regarding the investigation and response. If an Attorney, other than the General Counsel, reasonably believes that neither the General Counsel nor the CEO has investigated or responded appropriately to the Evidence, or if the Attorney believes it is reasonably necessary in the best interest of the Electric Cooperative, then the Attorney shall report the Evidence to the Board or the audit committee of the Board ("Audit Committee") in person and without the presence of any other person, except a person invited by the Attorney. If the General Counsel reasonably believes that the CEO has not investigated or responded appropriately to the Evidence, or if the General Counsel believes it is reasonably necessary in the best interest of the Cooperative, then the General Counsel shall report the Evidence to the Board or the Audit Committee in person and without the presence of any other person, except a person invited by the General Counsel.

If a reporting Attorney reasonably believes that her or she has been discharged because he or she reported Evidence, then the Attorney shall inform the Board of this belief. To encourage and facilitate the reporting and investigating of Evidence, and responding appropriately to Evidence, the Board shall meet at least quarterly with the General Counsel and without the presence of any other person, except a person invited by the General Counsel.

O. Legal Programs, Publications, and Memberships. The Cooperative shall encourage the General Counsel to: (1) attend legal programs sponsored by, and to subscribe to legal publications published by, the National Rural Electric Cooperative Association and any association of electric cooperatives located within the state; and (2) be a member of, and attend programs sponsored by the Electric Cooperative Bar Association and any association of attorney representing electric cooperatives located within the state. The payment of any fees and expenses related to a General Counsel retained by the Electric Cooperative attending these legal programs, subscribing to these legal publications, or being a member of these associations must be specific in an attorney engagement agreement.

Responsibility

The Board is responsible for compliance with this policy. The CEO is responsible for communicating with an Attorney regarding the Attorney's provision of legal services to the Cooperative.

KENERGY CORP.
ATTORNEY ENGAGEMENT AGREEMENT

Kenergy Corp. ("Cooperative") and _____ ("Attorney") enter into this Attorney Engagement Agreement ("Agreement") on _____, with the Agreement being effective as of _____.

1. General Agreement. Pursuant to this Agreement, Attorney shall provide legal services to the Cooperative and the Cooperative shall pay Attorney for such legal services. In entering into this Agreement, the Cooperative and Attorney have formed or continue an attorney-client relationship for the provision of the legal services stated in this Agreement.

2. Policy. The Cooperative and Attorney shall comply with Kenergy's Board Policy No. 117, entitled "Legal Representation and Use of Attorneys" ("Policy"), which Policy is incorporated in this Agreement by reference.

3. General or Special Counsel. As described in the Policy, Attorney shall provide legal services to the Cooperative as General Counsel and, as requested by the Cooperative, provide any special legal services determined by the Cooperative's Board of Directors and Chief Executive Officer (CEO).

4. Term. The term of this agreement shall be one year ending _____.

5. Hourly Fee. The Cooperative shall pay Attorney a fee based on \$_____ per hour for legal services rendered to the Cooperative ("Hourly Fee"). With the Cooperative's written consent, Attorney may modify the Hourly Fee.

6. Costs and Expenses. The Cooperative shall reimburse Attorney for costs and expenses incurred by or through Attorney as part of, and specifically for, Attorney's provision of legal services to the Cooperative ("Costs and Expenses"). Costs and Expenses include, but are not limited to charges for: (a) photocopying; (b) computerized legal research; (c) audio or video recording or transcription; (d) travel, including transportation, lodging, and meals; (e) long distance telephone; (f) document transmission or delivery services, including messenger, facsimile, and mail; (g) court costs; and (h) filing fees. The amount paid for Costs and Expenses must be reasonable and should be based upon Attorney's direct costs associated with the services hereunder.

7. Third Party Services. The Cooperative shall pay for goods or services provided by a third party as part of, and specifically for, Attorney's provision of legal services to the Cooperative ("Third Party Services"). As determined by Attorney, Cooperative shall (a) pay the third party for a Third Party Service or (b) reimburse Attorney for Attorney's payment to the third party for a Third Party Service.

8. Invoice. Each month Attorney shall send the Cooperative a statement or invoice: (a) describing legal services provided by Attorney; (b) describing Costs and Expenses incurred by or through Attorney; (c) describing Third Party Services for which Attorney has paid (collectively "Invoice Amount").

9. Payment. After the Cooperative receives an invoice from Attorney, and unless Cooperative disputes an Invoice Amount the Cooperative shall pay Attorney within 15 days.

10. Disputed Amounts. If the Cooperative disputes all or part of an Invoice Amount, then the Cooperative shall notify Attorney in writing within 15 days of receiving the invoice. If Attorney and Cooperative do not resolve the dispute within thirty (30) days of Attorney's receipt of Cooperative's

notice of dispute, then Attorney and Cooperative shall submit the dispute to binding arbitration administered by the state bar, or by another organization agreed upon by Attorney and Cooperative. Any disputed amounts under this Agreement survive termination hereof.

11. Publications, Memberships, Meetings, and Seminars. Cooperative may:
- On Attorney's behalf, pay for annual subscriptions to the Legal Reporting Service and Personnel Practice Pointers, publications by the National Rural Electric Cooperative Association ("NRECA")
 - Pay for Attorney to become and remain a member of the Electric Cooperative Bar Association ("ECBA")
 - Pay for Attorney to become and remain a member of any association of attorneys representing electric cooperatives located within the state

Cooperative shall pay and reimburse Attorney for reasonable expenses actually incurred in attending the following meetings. Attendance at such meetings shall be authorized and approved by the CEO or Board of Directors.

- NRECA's annual member meeting
- NRECA's annual legal seminar
- NRECA's annual workplace law seminar
- ECBA's annual member meeting
- Any annual meeting of any association of electric cooperatives located within the state
- Any annual legal seminar for attorneys representing electric cooperatives located within the state

12. Termination Agreement. As provided in this Agreement or the Policy, the Cooperative or Attorney may terminate this Agreement. If Attorney provides legal services to Cooperative as Special Counsel then this Agreement terminates as to said services upon completion of the special legal services.

13. Termination Payments and Refunds. Upon termination of this Agreement, and pursuant to the terms of this Agreement governing payment and disputed amounts: (a) the Cooperative shall pay Attorney all undisputed amounts for services provided prior to termination and (b) the Cooperative shall pay Attorney the undisputed, proportionate, and reasonable part of any amount for services provided prior to termination. Within thirty (30) days of termination of this Agreement, and pursuant to the terms of this Agreement governing disputed amounts: (a) Attorney shall refund to the Cooperative any undisputed amounts representing payment for services not provided prior to termination; (b) Attorney shall refund payment for services not provided prior to termination; and (c) Attorney shall refund to the Cooperative the undisputed, proportionate, and reasonable part of any amount representing payment for services not provided prior to termination.

14. Governing Law. This Agreement will be governed by, and interpreted under, the law of Kentucky.

KENERGY CORP.

ATTORNEY

Printed Name:
Title: President and CEO
Date:_____

Printed Name:
Title: General Counsel
Date:_____

KENERGY CORP.
ATTORNEY ENGAGEMENT AGREEMENT

Kenergy Corp. ("Cooperative") and J. Christopher Hopgood ("Attorney") enter into this Attorney Engagement Agreement ("Agreement") on September 9, 2014, with the Agreement being effective as of January 1, 2015.

1. General Agreement. Pursuant to this Agreement, Attorney shall provide legal services to the Cooperative and the Cooperative shall pay Attorney for such legal services. In entering into this Agreement, the Cooperative and Attorney have formed or continue an attorney-client relationship for the provision of the legal services stated in this Agreement.

2. Policy. The Cooperative and Attorney shall comply with Kenergy's Board Policy No. 117, entitled "Legal Representation and Use of Attorneys" ("Policy"), which Policy is incorporated in this Agreement by reference.

3. General or Special Counsel. As described in the Policy, Attorney shall provide legal services to the Cooperative as General Counsel and, as requested by the Cooperative, provide any special legal services determined by the Cooperative's Board of Directors and Chief Executive Officer (CEO).

4. Hourly Fee. The Cooperative shall pay Attorney a fee based on \$150.00 per hour for legal services rendered to the Cooperative ("Hourly Fee"). With the Cooperative's written consent, Attorney may modify the Hourly Fee.

5. Costs and Expenses. The Cooperative shall reimburse Attorney for costs and expenses incurred by or through Attorney as part of, and specifically for, Attorney's provision of legal services to the Cooperative ("Costs and Expenses"). Costs and Expenses include, but are not limited to charges for: (a) photocopying; (b) computerized legal research; (c) audio or video recording or transcription; (d) travel, including transportation, lodging, and meals; (e) long distance telephone; (f) document transmission or delivery services, including messenger, facsimile, and mail; (g) court costs; and (h) filing fees. The amount paid for Costs and Expenses must be reasonable and should be based upon Attorney's direct costs associated with the services hereunder.

6. Third Party Services. The Cooperative shall pay for goods or services provided by a third party as part of, and specifically for, Attorney's provision of legal services to the Cooperative ("Third Party Services"). As determined by Attorney, Cooperative shall (a) pay the third party for a Third Party Service or (b) reimburse Attorney for Attorney's payment to the third party for a Third Party Service.

7. Invoice. Each month Attorney shall send the Cooperative a statement or invoice: (a) describing legal services provided by Attorney; (b) describing Costs and

Expenses incurred by or through Attorney; (c) describing Third Party Services for which Attorney has paid (collectively "Invoice Amount").

8. Payment. After the Cooperative receives an Invoice from Attorney, and unless Cooperative disputes an Invoice Amount the Cooperative shall pay Attorney within 15 days.

9. Disputed Amounts. If the Cooperative disputes all or part of an Invoice Amount, then the Cooperative shall notify Attorney in writing within 15 days of receiving the invoice. If Attorney and Cooperative do not resolve the dispute within thirty (30) days of Attorney's receipt of Cooperative's notice of dispute, then Attorney and Cooperative shall submit the dispute to binding arbitration administered by the state bar, or by another organization agreed upon by Attorney and Cooperative. Any disputed amounts under this Agreement survive termination hereof.

10. Publications, Memberships, Meetings, and Seminars. Cooperative may:

- On Attorney's behalf, pay for annual subscriptions to the *Legal Reporting Service* and *Personnel Practice Pointers*, publications by the National Rural Electric Cooperative Association ("NRECA")

- Pay for Attorney to become and remain a member of the Electric Cooperative Bar Association ("ECBA")

- Pay for Attorney to become and remain a member of any association of attorneys representing electric cooperatives located within the state

Cooperative shall pay and reimburse Attorney for reasonable expenses actually incurred in attending:


- NRECA's annual member meeting
- NRECA's annual legal seminar
- NRECA's annual workplace law seminar
- ECBA's annual member meeting
- Any annual meeting of any association of electric cooperatives located within the state
- Any annual legal seminar for attorneys representing electric cooperatives located within the state

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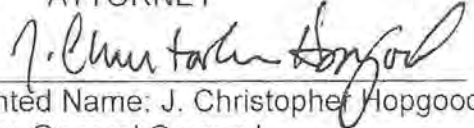
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13. Governing Law. This Agreement will be governed by and interpreted under the law of Kentucky

KENERGY CORP.



Printed Name: Gregory Starheim
Title: President/CEO
Date: 9-12-14

ATTORNEY


Printed Name: J. Christopher Hopgood
Title: General Counsel
Date: 9-16-14

KENERGY CORP.
ATTORNEY ENGAGEMENT AGREEMENT

Kenergy Corp. ("Cooperative") and J. Christopher Hopgood ("Attorney") enter into this Attorney Engagement Agreement ("Agreement") on September 10, 2013, with the Agreement being effective as of January 1, 2014.

1. General Agreement. Pursuant to this Agreement, Attorney shall provide legal services to the Cooperative and the Cooperative shall pay Attorney for such legal services. In entering into this Agreement, the Cooperative and Attorney have formed or continue an attorney-client relationship for the provision of the legal services stated in this Agreement.

2. Policy. The Cooperative and Attorney shall comply with Kenergy's Board Policy No. 117, entitled "Legal Representation and Use of Attorneys" ("Policy"), which Policy is incorporated in this Agreement by reference.

3. General or Special Counsel. As described in the Policy, Attorney shall provide legal services to the Cooperative as General Counsel and, as requested by the Cooperative, provide any special legal services determined by the Cooperative's Board of Directors and Chief Executive Officer (CEO).

4. Hourly Fee. The Cooperative shall pay Attorney a fee based on \$150.00 per hour for legal services rendered to the Cooperative ("Hourly Fee"). With the Cooperative's written consent, Attorney may modify the Hourly Fee.

5. Costs and Expenses. The Cooperative shall reimburse Attorney for costs and expenses incurred by or through Attorney as part of, and specifically for, Attorney's provision of legal services to the Cooperative ("Costs and Expenses"). Costs and Expenses include, but are not limited to charges for: (a) photocopying; (b) computerized legal research; (c) audio or video recording or transcription; (d) travel, including transportation, lodging, and meals; (e) long distance telephone; (f) document transmission or delivery services, including messenger, facsimile, and mail; (g) court costs; and (h) filing fees. The amount paid for Costs and Expenses must be reasonable and should be based upon Attorney's direct costs associated with the services hereunder.

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Cooperative shall pay and reimburse Attorney for reasonable expenses actually incurred in attending:

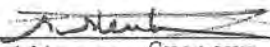
- NRECA's annual member meeting
- NRECA's annual legal seminar
- NRECA's annual workplace law seminar
- ECBA's annual member meeting
- Any annual meeting of any association of electric cooperatives located within the state
- Any annual legal seminar for attorneys representing electric cooperatives located within the state

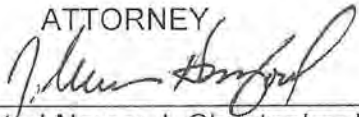
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13. Governing Law. This Agreement will be governed by, and interpreted under, the law of Kentucky

KENERGY CORP.


Printed Name: Gregory J. Starheim
Title: President and CEO
Date: 9-14-13

ATTORNEY

Printed Name: J. Christopher Hopgood
Title: General Counsel
Date: 8-8-2013



MYRIAD CPA
GROUP
Audit ■ Tax ■ Advisory



Knowledge you trust. People you know. Strength...in Numbers.

November 14, 2014

Mr. Allan Eyre
Chairman, Audit Committee
Kenergy Corp.
P.O. Box 1389
Owensboro, Kentucky 42302

Dear Mr. Eyre:

We are pleased to confirm our understanding of the services we are to provide for Kenergy Corp. for the years ended December 31, 2013, 2014, and 2015. We will audit the financial statements of Kenergy Corp., which comprise the balance sheet, statement of revenue and expenses, statement of changes in members' equity, and cash flows for the year then ended, and the related notes to the financial statement for the years ended December 31, 2013, 2014, and 2015.

Audit Objectives

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with management in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

We will also provide a report (which does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance, and the result of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance and that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Kenergy Corp. is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with generally accepted auditing standards established by the Auditing Standards Board (United States) and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will assist with preparation of your financial statements and related notes. You will be required to acknowledge in the representation letter our assistance with preparation of the financial statements and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for helping to ensure that appropriate goals and objectives are met; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for ensuring that management is reliable and financial information is reliable and properly recorded. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within Kenergy Corp. from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting Kenergy Corp. involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting Kenergy Corp. received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that Kenergy Corp. complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy any fraud, violations of contracts or grant agreements, or abuse that we may report.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. Kenergy Corp. is also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to Kenergy Corp. or to acts by management or employees acting on behalf of Kenergy Corp. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from Kenergy Corp.'s attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Kenergy Corp.'s compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to Kenergy Corp.; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Myriad CPA Group, LLC and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the Rural Utilities Service or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Myriad CPA Group, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Rural Utilities Service. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Malcolm E. Neel III CPA, CFE, is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audits on approximately mid November each year and issue our report no later than March 31st of each year we are engaged. We estimate that our fees for these services will be \$20,250.00 each year. The fee estimate is based on anticipated cooperation from your personnel and the assumption

That unexpected circumstances will not be encountered during the audit. If significant additional audit time is necessary, we will discuss it with you and arrive at a new fee estimate.

Retention of working papers and related documentation will be stored electronically on our file server located at 1735 Frederica Street, Owensboro, Kentucky in a secured manner. Our files will be retained for a period of five years, or longer if requested. If requested, we will also make our files and related data available to the Rural Utilities Service.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours



Myriad CPA Group, LLC

Response:

The letter correctly sets forth the understanding of Kenergy Corp.

Signature: _____

Title: _____

Date: _____

Robert N. Welsh, CMA, CDP

President

Welsh Group LLC

Depreciation & Accounting Services

168 Castle Hill Drive

Fredericksburg, VA 22406

Telephone: Office 703-450-0845, Cell 703-298-3109

E-Mail: rwelsh@welshgroup.com

May 8, 2015

Steve Thompson
Vice President, Finance
Kenergy Corporation

Dear Mr. Thompson:

This letter is a proposal for Welsh Group LLC (Welsh) to update Kenergy's depreciation rates. The depreciation study would update the 2010 depreciation rates and be the third depreciation study prepared for Kenergy by Welsh Group. We assume as in the past, the depreciation study would require Rural Utility Service ("RUS") approval prior to submission to the Kentucky Public Service Commission ("PSC" or "Commission") as part of a general rate application in December. We expect to complete the study by the end of June and RUS approval would occur over the summer. Included in the proposal is any assistance required to secure RUS approval and the preparation of the general rate application testimony to support the depreciation study. However, the proposal excludes the related rate case/data request support which cannot be quantified at this time.

While it is unnecessary to discuss the depreciation study methodologies and procedures use in this study, since they have been discussed thoroughly in prior Kenergy studies it is worth reiterating that the methodologies and procedures will be fully explained in the study general narrative.

In the 2010 depreciation study the second step of the transitional to new higher depreciation rates proposed in the 2005 depreciation study was taken. It is expected that the transition is now over and the new depreciation rates proposed in this study will probably be more in a maintenance mode with some increasing slightly and some decreasing slightly reflecting the difference between forecasted plant activity and actual activity over the intervening years.

We expect to prepare a depreciation study and direct testimony similar to that prepare in the 2010 depreciation study. This will require Kenergy to provide us with accounting data to update the mortality database developed in the 2010 depreciation study and the related information to understand the data as in the last study. Upon completion of the study Welsh will prepare the necessary testimony to support the study when filed with the PSC which is part of the proposal. Assuming Kenergy can provide the accounting data quickly, we expect to complete the depreciation study by the end of June. Should the study take more time than expected, the testimony may not be completed until July. The new proposed depreciation rates would be based on January 1, 2015 plant and reserve balances.

As a brief review of the depreciation study process we see four basic components: the strategy, the data collection, life and salvage analysis, and study narrative. The strategy determines the objectives of the study and overall tone and direction of the study. Data collection involves the identification and collection of the accounting information necessary to update the study and the mortality database. It also includes the collection of information, such as company plans and operating environment to put the accounting data in context. The proper interpretation and understanding of the data is crucial in developing a good meaningful study. Next the life analysis analyzes the mortality data to determine the appropriate lives and salvage values. These life characteristic are then combined with the company operating environment to determine the appropriate lives and salvage values. The final part of the study is the narrative which marries the data with the strategy and explains the life and salvage selections.

The data collection will follow the same general process used in the last study which worked well. Essentially, the company will provide Welsh with the accounting data for the years 2009 to 2014 to update the mortality database and provide current information on modernization/ maintenance plans and the operating environment to put the life estimate in context. The 2010 study included 2009 data, but I would like to have it again since there were a number of restatements in the last study and I want to ensure this study's start point is consistent with the last study since the mortality analysis uses all the prior years.

The Life and Salvage Analysis includes three separate tasks. The first task is the life analysis which determines the appropriate survivor curves and lives. The second task is the analysis of net salvage, and the third task is the analysis of the depreciation reserve.

After the accounting data is updated in our depreciation system, the data will be analyzed to determine the appropriate life of each rate category. The proper life analysis method will then be selected depending on the data available in each rate category. For most rate categories we expect to use the Simulated Plant Record (SPR) method as in the 2005 and 2010 studies. The SPR method simulates retirements and the resultant plant balances for combinations of standardized survivor curves and average service lives and compares the results to the historical data until a good match is found. The salvage analysis is important since net salvage (gross salvage less cost of removal) is a significant item in some accounts. We will analyze the historical salvage and expected salvage to determine the most appropriate values for inclusion in the depreciation rate. The final part of the Life and Salvage Analysis is the review of the depreciation reserve. We will prepare a theoretical reserve analysis to determine if any reserve adjustments are necessary. A theoretical reserve analysis calculates what the reserve should be had the new life and salvage estimates used from the beginning.

As in prior studies for each rate category the following exhibits would be prepared:

- Short Narrative
- Life and Curve Selection Table
- Salvage Table
- Account Investment Summary
- Account Reserve Summary

Study Narrative relates the study detail to the study conclusions and provides the rationale for the lives, salvage values and survivor curves selected. The study narrative also discusses the

company's modernization/maintenance plans, the market environment and any other items that impact the current plant investment.

The completed depreciation study will look similar to the 2010 study and contain the following items:

- Study Narrative
- A comparison of the old and new depreciation rates
- An exhibit showing the change in depreciation expense
- An exhibit showing the current reserve and theoretical reserve
- Parameter Report (life, salvage and survivor curve)
- Account Section (one for each account with exhibits discussed above)
- A five year forecast as required by RUS

Welsh Group, LLC, will perform the work outlined in this proposal for a fixed professional fee not to exceed \$24,500. No on-site visit is planned since we are familiar with the company. However, should the Company would prefer one, the cost would be \$1,500 plus reasonable travel expenses. Our fees are based on standard hourly rates for professional staff assigned to work on this engagement. Robert Welsh would be billed at \$200.00 per hour and any Welsh Group associate would be billed at \$125.00 per hour. It is expected that Robert Welsh will perform the majority of the work on this project. We would invoice Kenergy each month for the time and expenses incurred in the previous month. Payment should be made in accordance with standard industry practices.

I appreciate the opportunity to present this proposal to Kenergy and look forward to working with you on this project.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert N. Welsh". The signature is written in a cursive, flowing style.

Robert N. Welsh
President

Edward T. Depp
502-540-2347
tip.depp@dinsmore.com

March 10, 2015

VIA U.S. MAIL

Greg Starheim
President & CEO
Kenergy Corp.
3111 Fairview Drive
P.O. Box 1389
Owensboro, KY 42302-1389

Re: Legal Representation

Dear Greg:

Thank you for selecting Dinsmore to represent Kenergy Corp. This letter will confirm our discussion regarding your engagement of the firm and will describe the basis upon which we will provide legal services to you.

You have engaged us to represent Kenergy in connection with a potential territorial dispute with OMU.

Our legal services will be billed to you based on our standard hourly rates. My rate is \$340 per hour. We bill our time in 1/10th hour increments. Our hourly rates are reviewed and adjusted annually at the beginning of each calendar year.

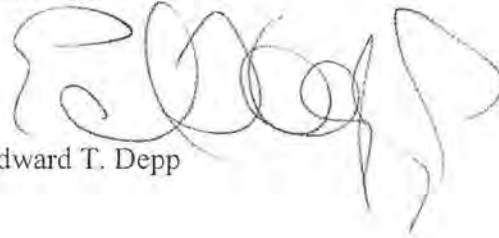
Additionally, to the extent we incur other expenses for such items as long distance telephone calls, special postage, express mail or deliveries, photocopies, travel expenses and court costs, those will be billed to you as well.

We will handle this matter with the goal of delivering our legal services to you in a cost effective manner while still providing the expected high levels of performance and timeliness.

Bills for our legal services, including expenses, will be sent to you on a monthly basis. Payment is due upon receipt of each invoice.


Again, I thank you for retaining us in connection with this matter. We understand the trust embodied in your decision to hire us. Be assured that we will work to justify that trust. We very much look forward to working with you.

Sincerely,



Edward T. Depp

AGREED AND ACCEPTED:


Greg Starheim for
Kenergy Corp.

ETD/lb
cc: Chris Hopgood, Esq.

7496068v1

MEMBERS OF: American Congress on Surveying and Mapping
National Society of Professional Engineers
Kentucky Society of Professional Engineers

ENGINEER shall not be liable for damages resulting from the actions or inactions of governmental agencies/commissions and said ENGINEER shall act only as an advisor in all governmental/commission relations.

ENGINEER shall carry, for the duration of the time the services are to be performed, professional liability insurance of at least \$1,000,000 per claim and shall provide the CLIENT with a Certificate of Insurance. The Consultant shall not commence any services until he obtains, at his own expense, all required insurance.

Documents: All original papers, plats, electronic data, and documents produced as a result of this agreement are the property of the ENGINEER and shall not be reproduced in whole or in part. The drawing shall not be used for construction of any other project without written consent of the firm.

Reuse or modification of any such documents by CLIENT, without ENGINEER'S written permission, shall be at CLIENT'S sole risk, and CLIENT agrees to indemnify and hold ENGINEER harmless from all claims, damages and expenses, including attorneys' fees, arising out of such reuse by CLIENT or by others acting through CLIENT.

Indemnification: To the fullest extent permitted by law, CLIENT and ENGINEER each agree to indemnify the other party and other party's officers, directors, partners, employees and representatives, from and against losses, damages and judgments arising from claims by third parties, including reasonable attorneys' fees and expenses recoverable under applicable law, but only to the extent they are found to be caused by a negligent act, error or omission of the indemnifying party's officers, directors, members, partners, agents, employees or subconsultants in the performance of services under this Agreement. If claims, losses, damages, and judgments are found to be caused by the joint or concurrent negligence of CLIENT and ENGINEER, they shall be borne by each party in proportion to its negligence.

Failure to Perform: The CLIENT may terminate this agreement, should the ENGINEER fail to perform its obligations agreed to herein. In the event of termination, the CLIENT will pay for all services and reimbursable expenses, rendered to the CLIENT, through the date of termination. A notice of termination shall be in writing and will become effective upon receipt by the ENGINEER.

Force Majeure: Neither party shall be deemed in default of this Agreement to the extent that any delay or failure in the performance of its obligations results from any cause beyond its reasonable control and without its negligence.

Incidental Fees: CLIENT shall pay all governmental/commission submittal/permit fees, soils testing/percolation fees, blueprint/reproduction fees, title company charges and all other fees incurred by ENGINEER not specifically covered by the terms of this agreement PLUS when paid by ENGINEER, a 15% handling charge.

Hazardous Environmental Conditions: It is acknowledged by both parties that ENGINEER'S scope of services does not include any services related to the presence at the site of asbestos, PCBs, petroleum, hazardous waste or radioactive materials. CLIENT acknowledges that ENGINEER is performing professional services for CLIENT and ENGINEER is not and shall not be required to become an "arranger," "operator," "generator" or "transporter" of hazardous substances, as defined in the Comprehensive Environmental Response, Compensation, and Liability Act of 1999 (CERCLA).

Payments: All payments made to ENGINEER by CLIENT within 10 days from the date of ENGINEER'S statement will receive a 2% discount, however, should any payments not be made within 30 days from the statement date, such payments will be subject to 2% per month penalty (24% A.P.R.). CLIENT agrees to pay all costs of collections incurred by ENGINEER in the collection of monies owed to ENGINEER by CLIENT.

If, after 30 days from the date of ENGINEER'S statement, CLIENT has not made payment in full to ENGINEER; a ENGINEER'S LIEN (KRS 322.010 [6]) will be filed against the subject property by ENGINEER, thereby encumbering the transfer of the property. CLIENT agrees to pay \$100.00 to ENGINEER, along with final settlement, as costs for filing, handling and release of the lien.

MEMBERS OF: American Congress on Surveying and Mapping
National Society of Professional Engineers
Kentucky Society of Professional Engineers

I (we) **KENERGY CORP.** authorize HRG, PLLC to perform services outlined above and agree that I (we) are familiar with and accept the terms stated above. Cancellation of this agreement requires payment for work already performed.

Should CLIENT be a corporation, the person signing this agreement agrees to take full personal responsibility for the payment of the amount's specified herein.

CLIENT'S SIGNATURE: Krist Ellis DATE: 12/29/2014

ENGINEER'S SIGNATURE [Signature] DATE: 12/5/2014
(Rev. 6/16/14)



MEMBERS OF: American Congress on Surveying and Mapping
National Society of Professional Engineers
Kentucky Society of Professional Engineers

416 W. THIRD ST. • P.O. BOX 535 • OWENSBORO, KENTUCKY 42302
270-683-7558 • FAX 270-683-9277

HRG, PLLC
FEE SCHEDULE FOR 2013

<u>Classification</u>	<u>Rate</u>
Professional Engineer	\$100.00/hour
Professional Surveyor	88.00/hour
Engineering Technician	74.00/hour
Engineering Technician II	50.00/hour
Senior Draftsman/CAD Operator	50.00/hour
Junior Draftsman/CAD Operator	42.00/hour
Administrative Assistant	38.00/hour
Survey Field Crew (2-Man)	125.00/hour
Survey Field Crew (3-Man)	145.00/hour
Robotics (1)	90.00/hour
Robotics (2)	125.00/hour
Mileage	0.75/mile

DRAFT
JDG Consulting, LLC
PO Box 88039
Dunwoody, Georgia 30356
770-392-9971, 770-392-9971 (fax)
JDGConsulting@jdg-llc.com

April 24, 2015

Steve Thompson
Kenergy Corp
P.O. Box 1389
Owensboro, KY 42303

Dear Steve:

I appreciate the opportunity to assist Kenergy with a rate case in 2015. As we discussed, Kenergy is considering filing a rate case with the KPSC December 1 2015 based on a test year ending June 30, 2015. Assuming you will want to make a preliminary presentation to the Kenergy Board in October and seek approval for the filing in November, the bulk of the work will need to be completed in July, August, and September.

With our knowledge of Kenergy and having prepared Kenergy's latest cost of service studies, JDG Consulting can efficiently update the cost of service allowing us to hold down costs and devote more time to rate design. Over my 30 years of experience, I have developed numerous rate and pricing strategies for electric cooperatives, including time of use, interruptible, real time pricing, off-peak, coincident peak and net metering. My associate, Chris Miranda, has similar experience in his 20 years in the industry.

For a distribution cooperative, understanding the cost and pricing structures of the G&T is integral to the ability to create effective retail rates, especially those that involve innovative pricing structures. No other consultant is more familiar with the Big Rivers cost and rate structure. We are uniquely positioned to offer Kenergy the best advice regarding its retail rates.

In addition, we know the history with KIUC and the cost issues associated with the direct serve customers, including the smelters. We are familiar with how Kenergy tracks costs assignable to the direct serve classes.

The scope of work should include the following:

1. Revenue and power cost normalization and pro forma adjustments.
2. Assist Kenergy with other accounting adjustments.
3. Cost of Service Study.
4. Assist Kenergy with the determination of overall revenue requirements.
5. Rate design and development will be limited to adjusting existing rates for the proposed revenue requirement and to reflect the cost of service except as follows:
 - a. Modify the single phase tariff to move the facilities charge from \$15.60 to cost of service rate over a five year period.
 - b. Design a new Power Cost Adjustment ("PCA") rider subject to confirming that it is allowable under Kentucky statutes.
 - c. Subject to proceeding with item 5b, unbundle tariffs into the power cost and distribution elements so that power cost related revenue can be tracked separately and compared with purchased power expense.
 - d. Develop an optional net metering rate to be applied in conjunction with a "community solar" pilot program to be developed by Kenergy.
6. Work sessions with Kenergy Staff. Unless otherwise directed, these sessions can be conducted telephonically.
7. Board presentations as requested.
8. Preparation of direct testimony and rate case exhibits.
9. Regulatory Support
 - a. Review intervener testimony
 - b. Prepare and respond to interrogatories
 - c. Attend PSC meetings and conferences
 - d. Hearing support
 - e. Rebuttal testimony

The estimated cost of tasks 1-5a is \$7,000 to \$9,000. The cost to complete tasks 5b, 5c, and 5d is estimated to be from \$2,500 to \$3,500 should they be pursued. Meetings at Kenergy, including work sessions or Board presentations, will be \$1,600 per day plus expenses. Telephonic meetings will be billed hourly. Preparing direct testimony and exhibits will cost approximately \$3,000. Regulatory support cannot be reasonably estimated because the extent of items 9(a)-9(e) cannot be predicted.

As requested, our hourly rates are:

Jack D. Gaines \$200.00 per hour

JDG Consulting, LLC

Proposal Letter

3

Chris Miranda \$135.00 per hour

Most importantly, we have the broad experience and local knowledge to provide Kenergy with the best possible advice concerning retail rate design. We will help Kenergy define its objectives and will create rates to meet those objectives.

We are ready to proceed when you are. As always, I look forward to working with you.

Sincerely yours,



Jack D. Gaines
President
JDG Consulting, LLC

JDG

**PROPOSAL FOR
INTERNAL AUDITING SERVICES**



For the Years ended December 31, 2011, 2012 and 2013

Submitted by:

**McElroy, Mitchell & Associates, LLP
Certified Public Accountants
Business Consultants
P.O. Box 255
812 Second Street
Henderson, KY 42420**

Contact Persons:

Robert E. Mitchell, CPA, CVA

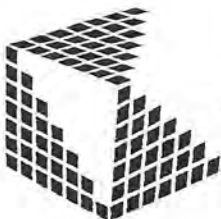
or

S. Martin McElroy Jr., CPA

Telephone: (270) 827-5828

Fax: (270) 830-7500

rmitchell@mcelroymitchell.com

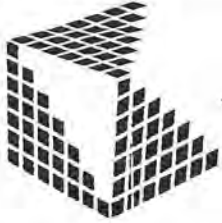


McElroy, Mitchell & Associates, LLP

Certified Public Accountants • Business Consultants

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McElroy, Mitchell & Associates, LLP

Certified Public Accountants • Business Consultants

Robert E. Mitchell, CPA

S. Martin McElroy, Jr., CPA

January 17, 2011

John B. Warren, II, Chairman of the Audit Committee
Kenergy Corporation
P.O. Box 18
Henderson, Kentucky, 42419-0018

Thank you for the opportunity to submit our proposal for performing the internal audit services for Kenergy Corporation.

McElroy, Mitchell & Associates, LLP understands that the objectives of assurance services are to provide formal, independent assurance to management and the Audit Committee that the organization's assets are safeguarded, that operating efficiency is enhanced, and that compliance is maintained with prescribed laws, regulations, and management and Board policies.

After a thoughtful analysis of this proposal, we believe that you will agree McElroy, Mitchell & Associates, LLP is the firm most capable and best suited to provide the required financial services for the Kenergy Corporation. We are large enough to provide the necessary level of expertise and range of needed services and at the same time small enough to give you a high level of prompt, personal, quality client service. The Kenergy Corporation will always be an important client to McElroy, Mitchell & Associates, LLP and, as such, receive our prompt attention to any request or need for services.

We also represent to you the following:

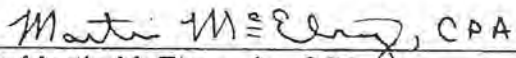
- a) McElroy, Mitchell & Associates, LLP is a certified public accounting firm domiciled in the Commonwealth of Kentucky as a limited liability partnership.
- b) McElroy, Mitchell & Associates, LLP does not discriminate in its employment practices with regard to race, color, religion, age (except as provided by law) sex, marital status, political affiliation, national origin or persons with disabilities. McElroy, Mitchell & Associates, LLP is in compliance with all requirements of Title VI of the Civil Rights Act of 1964.

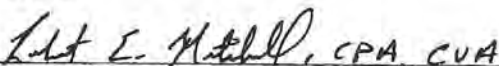
- c) McElroy, Mitchell & Associates, LLP is a properly licensed certified public accounting firm in the Commonwealth of Kentucky.
- d) McElroy, Mitchell & Associates, LLP meets the independence, continuing education, and peer review standards of the AICPA.
- e) McElroy, Mitchell & Associates, LLP has reviewed all relationships and has determined that we meet the objectivity and independence standards as it applied to ET Sections 55 and 101 of Code of Professional Conduct of the American Institute of Certified Public Accountants as updated through July 31, 2010.
- f) McElroy, Mitchell & Associates, LLP has reviewed all professional standards and has the ability and knowledge to comply with internal audit practices considered acceptable by the American Institute of Certified Public Accountants and Governmental Auditing Standards (GAS) as established by the Comptroller General of the United States of America along with U.S. generally accepted auditing standards.
- g) Robert E. Mitchell, CPA, CVA and S. Martin McElroy, Jr., CPA, Partners in McElroy, Mitchell & Associates, LLP, are authorized to quote a fee as required by this proposal.
- h) This proposal will remain valid until three months after the closing date of the receipt of the proposals.

Please direct any questions you may have concerning this proposal to the undersigned.

Sincerely,

McElroy, Mitchell & Associates, LLP


S. Martin McElroy, Jr., CPA
Partner


Robert E. Mitchell, CPA, CVA
Partner

McElroy, Mitchell & Associates, LLP
Firm Background

McElroy, Mitchell & Associates, LLP is organized in Kentucky as a limited liability partnership and currently has two offices located in Western Kentucky. The Firm was founded in 2003 and our Partners have more than 45 years of service to our clients. Our clientele is located primarily within the Commonwealth of Kentucky and the State of Indiana. We presently have two partners and approximately 11 professionals and support staff. We have developed an excellent reputation through our existing clients and the reputations of our firm members. We are proud of our reputation as a firm which provides high quality service. Control over the quality of our services is paramount to us because it is necessary to meet the challenges of today's business climate and to maintain our satisfied clients. Our firm is also strongly committed to our professional organizations.

Our Firm is extremely proud to be a member of the American Institute of Certified Public Accountants (AICPA), Kentucky Society of Certified Public Accountants (KSCPA), Indiana Society of Certified Public Accountants (ISCPA) and the Tennessee Society of Certified Public Accountants (TSCPA). The Firm also maintains membership in the AICPA's Governmental Audit Quality Center (GAQC) and the Employee Benefit Plan Audit Quality Center (EBPAQC). We recently received a pass rating on our systems review report (Appendix B) as a result of an exhaustive peer review of the quality of our professional services. We feel that this was validation of our "Commitment to Excellence" by a neutral, objective panel. Our continued membership in the AICPA and various state societies also requires that we maintain high levels of continuing professional education for all professionals in our Firm.

McElroy, Mitchell & Associates, LLP provides a comprehensive array of services in addition to attest function work. Our firm has considerable experience in services to management related to business valuation, forensic accounting, litigation support services, expansions, financing, project feasibility, system design and modification, employee and retirement plan administration and design and a wide variety of other management consulting services.

A roster of firm personnel by professional level is provided below; brief résumés of the key partners and staff accountants to be assigned to your engagement are also included in this proposal in Appendix A.

Partners	2
Senior and Staff accountants	4
Support staff	<u>5</u>
	11

We exercise due diligence in selecting staff members for an engagement service team. The qualifications of key partners we propose to provide is strong evidence of our

commitment to appropriately staff this engagement. We make sure that staff assigned to any audit engagements meets all applicable requirements in order that our clients can be assured of our compliance with Professional Auditing Standards.

AUDIT PROPOSAL

Engagement Team

The team assigned to your engagement will be developed by using a combination of qualified and experienced staff from the firm's Henderson and Morganfield offices.

Robert E. Mitchell, partner, will be personally responsible for directing and coordinating our services to you. Mr. Mitchell began his career in 1988 and has over 23 years of public accounting experience. This experience includes extensive training and experience working with governmental, healthcare related entities, not-for-profit organizations, and pension plans. Services he has provided for these clients range from the traditional audit and tax services to non-traditional services such as strategic planning and management and internal control reviews. S. Martin McElroy, Jr., audit partner and Director of Firm Quality Control, will be a consulting audit partner for this engagement. Mr. McElroy began his career in 1975 and has over 36 years of public accounting experience. This experience includes extensive audit and consulting services for not-for-profit entities. Mr. McElroy currently serves as chairman of quality control and is the firm's designated accounting and auditing technical partner.

In order to provide you with both quality and personal service, all work will be performed under the supervision of Robert E. Mitchell, Partner and S. Martin McElroy, Jr., Partner; Todd S. Bowley, Senior Accountant; Eric W. Suddoth, CPA, Cr. FA, Supervisor; and Laura E. Minor, Staff Accountant all of which work for the Firm.

These individuals have many years of experience in auditing governmental, not-for-profit and healthcare entities. Because of this knowledge, we will be able to perform the audit in an efficient and effective manner with limited interference with the Kenergy Corporation's normal operations. At all times Mr. Mitchell or Mr. McElroy will be available to respond to requests.

Additional information and credentials are outlined in the resumes of the engagement team, which are included in Appendix A. Two to three other professional personnel will be used on your engagement as required. All of our accountants are educated in their chosen profession and hold a minimum of four year college degrees in accounting. Several have advanced degrees and or other professional designations in related areas. All of our accountants have passed the uniform CPA exam or are actively working toward that pursuit.

In addition, we provide an average of forty hours of continuing professional education each year for every member of our professional staff. Our Partners usually exceed the forty hour standard imposed by the American Institute of Certified Public Accountants,

Indiana Society of Certified Public Accountants, Tennessee Certified Public Accountants and Kentucky Society of Certified Public Accountants.

Experience

McElroy, Mitchell & Associates, LLP, has extensive accounting and auditing experience with governmental entities, utilities and not-for-profits along with other highly regulated organizations. These are highly technical areas which demand oversight and review by experienced and knowledgeable advisors. We feel that McElroy, Mitchell & Associates, LLP has the necessary credentials to provide this assistance. We regularly update our clients of significant developments which may impact them or may impact any Director, Officer, member or employee.

Another important area of expertise of McElroy, Mitchell & Associates, LLP that is significant to the Kenergy Corporation is our experience in providing consulting services with these organizations. The firm's management advisory services staff assists clients in improving efficiency and profitability. It offers a fresh viewpoint and objective evaluation in assisting or developing short and long range plans for solving problems, creating more effective operating controls and evaluating accounting information systems and controls.

We have reviewed all of these current engagements and client relationships and affirm that we are independent of Kenergy Corporation as defined by U.S. generally accepted auditing standards.

The following section provides a representative list of clients and client contacts for which we have performed services similar to those requested by the Kenergy Corporation. We encourage the Kenergy Corporation to talk to our clients and ask specific questions about our services.

References

McElroy, Mitchell & Associates, LLP has had recent experience in performing many governmental, not for profit and healthcare related audits. Mr. Mitchell and Mr. McElroy actively participated in the performance of these audits. We understand the complications associated with financial reporting and internal controls.

Our experience allows us to anticipate problem areas and make necessary recommendations.

Prior engagements with Not-For-Profit entities:

<u>Years</u>	<u>501(c)(3) Not-For-Profit</u>
92-2010	Methodist Hospital
92-2010	Union County Methodist Hospital
92-2005	Crittenden Health Systems
07-2010	Owensboro Symphony Orchestra
07-2010	Junior Achievement of West KY
04-2010	United Caring Shelters, Inc.

<u>Years</u>	<u>Home Health Agencies</u>
92-2010	Methodist Home Health Agency

<u>Years</u>	<u>501(c)(3) Charitable Foundations</u>
92-2010	Henderson Regional Hospital Foundation, Inc.
2005	Henderson Elks Lodge Number 206 Scholarship Trust Fund, Inc
02-2006	The Hartford Foundation
08-2010	The Owensboro Symphony Foundation, Inc.

<u>Years</u>	<u>501(c)(8) Not For Profits</u>
2005	Benevolent and Protective Order of Elks Lodge Number 206

Prior engagements with Pension plan audits:

<u>Years</u>	<u>Pensions and Retirement Plans</u>
99-2008	VIP 401(k) Retirement Plan
99-2008	Vincent Industrial Health & Welfare
92-2010	Methodist Hospital Thrift Plan
92-2010	Methodist Hospital Restated Retire Plan
92-2006	Crittenden Health Systems 401(k)
07-2010	Concord Health Systems 401(k)
07-2010	Kenergy Corp. Savings Plan

<u>Years</u>	<u>Health and Welfare Benefit Plans</u>
92-2010	Methodist Hospital Health and Welfare Plan
99-2008	Vincent Industrial Health & Welfare

A summary of the Firm's related governmental experience is as follows:

Municipal and Local Governmental Clients

- City of Uniontown (includes water and sewer utilities)
- City of Morganfield (includes gas, water and sewer utilities)
- Union County Sheriff's Tax Settlement
- Union County Board of Education
- Union County Water District
- Henderson County Ambulance Service
- Henderson Water and Sewer Commission
- City of Oak Grove (includes utilities)

Turnpike Authority of the Commonwealth of Kentucky

- Economic Development Revitalization Projects Series 1990
- Resource Recovery Toll Road Projects Series 1981, 1985, 1987 and 1988
- Economic Development Road Projects Series 1986 and 1987
- Toll Road Projects Series 1984 and 1986

Also, included below is a list of references:

- | | |
|--|--|
| 1) Gina Brown
Controller
H & S Farm Supply, LLC
Morganfield, KY
(270) 389-3593 | 2) Mark B. Weaver
Certified Financial Planner
American Express Financial Advisors
Henderson, KY
(270) 827-8849 |
| 3) Jeffrey V. Pettit
President
Noash Construction, Inc.
Sebree, KY
(270) 835-9100 | 4) Brian T. Owen
Vice President
Independence Bank
Henderson, KY
(270) 869-8400 |
| 5) Gwyn Morris Payne
Chief Financial Officer
Owensboro Symphony Orchestra
Owensboro, KY
(270) 684-0661 | 6) Samuel J. Bach
Partner
Bach Hamilton, LLP
Henderson, KY
(270) 844-8200 |
| 7) Leason A. Neel
Chief Financial Officer
Henderson Water and Sewer Utilities
111 Fifth Street
Henderson, KY 42420
(270) 826-2421 | 8) Bruce D. Begley
Executive Director
Methodist Hospital
1305 North Elm Street
Henderson, KY 42420
(270) 827-7501 |

OBJECTIVES OF INTERNAL AUDITING

Internal auditing is an independent, objective assurance and consulting activity designated to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Assurance Objectives

The objectives of assurance services are to provide formal, independent assurance to management, the Audit Committee and Board of Directors that the organization's assets are safeguarded, that operating efficiency is enhanced, and that compliance with prescribed laws, regulations and management and Board policies. The assurance services objectives also include independent assessment of the organization's risk awareness and management, reliability and integrity of the organization's data, and achievement of the organization's goals and objectives.

Consulting Objectives

The objectives of consulting services are to provide management, the Audit Committee and Board of Directors with assessments and advice for improving processes that will advance the goals and objectives of the organization. No assurance is provided.

In particular, the objectives of consulting services are to provide formal assessments and advice on the front end of projects so that risks may be managed and internal controls may be designed at the beginning of a project. Typically, the objectives and the scope of the projects are agreed to by management.

AUDIT APPROACH

Setting Audit Objectives

Our understanding of the scope of the engagement is that it we will be performing an internal audit on the following areas of the Kenergy Corporation: 1). Confirm recommendations from the 2003-2006 internal audit reports were implemented and are being followed, 2). Expenditure Cycle, 3). Fixed Assets, 4). Payroll Cycle and Employee Expenses, 5). Customer Billing & Accounting, 6). Inventory Management and Related Processes, 7). Transportation, 8). Contracts and 9). Review of Billings from Big Rivers Electric Corporation for Wholesale Power to be performed in accordance with standards established by the American Institute of Certified Public Accountants (AICPA) and Governmental Auditing Standards (GAS) as issued by the Comptroller General of the United States of America along with U.S. generally accepted auditing standards.

Scope

The scope of work of the internal auditing firm is to determine whether the organization's framework of risk management, control and governance processes, as designed and represented by management is adequate and functioning in a manner to ensure:

Risk are appropriately identified and managed.

Risk and control information is effectively communicated throughout the organization.

Risk management, control and governance comprise the policies, procedures and operations established to ensure the achievement of objectives, the appropriate assessment of risk, the reliability of internal and external reporting and accountability processes, compliance with applicable laws and regulations, and the compliance with the behavioral and ethical standards set by the organization.

Interaction with the various governance groups occurs as needed.

Significant financial, managerial and operating information is accurate, reliable and timely.

Employee actions are in compliance with policies, standards, procedures and applicable laws and regulations.

Resources are acquired economically, used efficiently and are adequately protected.

Programs, plans and objectives are monitored and achieved in line with the organizations mission.

Quality and continuous improvement are fostered in the organization's control process.

Significant legislative or regulatory issues impacting the organization are recognized and addressed appropriately.

Contractual obligations impacting the organization are being followed in accordance with the terms of the contract.

Internal controls are in place and are functioning effectively to accomplish business objectives.

Information technology controls including systems security controls are in place and are functioning effectively.

Specific operations, processes and programs are reviewed at the request of the management and Audit Committee.

During the performance of audit work, recommendations for improvement in risk management, control and governance processes may be identified. This information will be communicated to the appropriate level of management and the Audit Committee.

The establishment and maintenance of the system of internal control remains the responsibility of management under the oversight of the Audit Committee and Board of Directors.

Risk Analysis

Risk identification and assessment belong to management. They (not McElroy, Mitchell & Associates, LLP) are accountable for the economy, efficiency and effectiveness of risk management, control and governance. It is therefore essential that the audit strategy is based on management's risk priorities.

McElroy, Mitchell & Associates, LLP will seek to rely on management's resulting risk analysis and evaluation to form the basis for its internal audit plan. In this way, we will be able to provide assurance to management on the key risks facing Kenergy Corporation as well as assist in reducing those risks through our recommendations.

McElroy, Mitchell & Associates, LLP will take into account previous assessments of systems and processes of Kenergy Corporation; the length of time since specific systems have been reviewed; our knowledge of the strengths, weaknesses, opportunities and threats, both internal and external; and other sources of assurance such as external audit to assist in the development of our audit plan.

McElroy, Mitchell & Associates, LLP will have to conduct an annual review of Kenergy Corporation's risk management process to ensure that we can continue to place reliance on management's risk assessment as the basis for audit planning.

McElroy, Mitchell & Associates, LLP will review its plans annually to take account of revisions in Kenergy Corporation's risk assessment, enable new developments to be taken into account and allow for the plan to be rolled forward appropriately.

Audit Working Procedures and Practices

McElroy, Mitchell & Associates, LLP will meet with management and the Audit Committee prior to the beginning of each engagement to determine their concerns and issues surrounding the area under audit. We will inform the audit committee as to our approach to the specific area under audit. The Firm will then develop and execute the

necessary audit steps to follow the designed audit plan.

McElroy, Mitchell & Associates, LLP may deploy the following range of audit reviews in the delivery of its plan:

Corporate Governance

Which is a high level overview covering Kenergy Corporation key corporate systems.

Application: Corporate level review will be conducted at least once during the lifetime of the plan.

Systems Audit

Is a "full" audit in which every aspect and state of the audited area is fully considered. It will include review of both the design and operation of controls.

Application: All critical and high risk systems will be subject to full systems audit at least once during the lifetime of the plan.

Compliance Audit

This is a summary review which tests compliance with established controls within a system.

Application: Certain high risk systems that have been subject to a full system review during the period and where compliance failures would materially affect Kenergy Corporation's risk management, control and governance arrangements.

Key Controls Audit

Which is a limited review which tests compliance with key controls within a system.

Application: Certain high or medium risk systems that have been subject to a full system review during the period and where non-compliance in key aspects would materially affect Kenergy Corporation's risk management, control and government arrangements.

Systems Development

Is the review of developing plans and designs for new systems and processes aimed at identifying potential weaknesses in control before the plans and designs are fully implemented.

Application: Developments in Kenergy Corporation's information systems or significant changes to working practices will be subject to this kind of review.

Analytical Review

This type of review is employed to complement systems audits. It follows up on the critical controls identified in the last systems audit, and supplements this with a critical look at data and data relationships.

Application: Usually used in areas where there is a high volume of transaction processing and allows a cross organization view of critical controls.

Follow-Up

This is a short review designed to revisit areas previously subject to audit. It provides assurance that accepted recommendations in McElroy, Mitchell & Associates, LLP reports have been implemented effectively resulting in improvements in the management of identified risks.

Application: All reviews conducted during the plan period will be subject to regular, appropriate follow-up action.

Responsibilities and Accountability

McElroy, Mitchell & Associates, LLP understands that the internal audit activity has the responsibility to:

Develop a flexible annual audit plan using an appropriate risk based methodology, considering any risk or control concerns identified by management, and submit that plan to the Audit Committee for review and approval as well as provide periodic updates.

Implement the approved audit plan including appropriate plan amendments and special task or projects requested by management and the Audit Committee.

Assess the adequacy and effectiveness of the organization's processes for controlling its activities and managing risk in the areas set forth under the mission and scope of the work.

Maintain a professional audit staff with sufficient knowledge, skills, experience and professional certifications to meet the requirements of this engagement.

Evaluate and assess the significant new or changing functions, services, processes, operations and internal controls concurrent with their development, implementation and or expansion.

Issue periodic reports to the Audit Committee and management summarizing results of the audit activities, including monitoring the implementation of previous audit recommendations.

Keep management and the Audit Committee informed of emerging trends and successful practices in risk management, control and governance.

Assist in the deterrence of fraud by examining and evaluating the adequacy and the effectiveness of the system on internal controls.

Report immediately any known incident of significant fraud to executive management, the Audit Committee and the Board of Directors.

Assist in the investigation of significant suspected fraudulent activities within the organization and notify management and the Audit Committee of the results.

Consider the scope of work of the external auditors and regulators, as appropriate, for the purpose of providing optimal audit coverage to the organization at a reasonable overall cost.

Coordinate with and provide oversight of other controls and monitoring functions such as risk management, compliance, security, legal, ethics, environmental and external audit.

To provide for the independence of the internal audit activity.

Audit Reporting

McElroy, Mitchell & Associates, LLP will prepare a written report summarizing audit coverage, findings, recommendations for improvements in control (where appropriate) and an overall audit opinion on the system reviewed. McElroy, Mitchell & Associates, LLP will prepare regular progress reports to the Audit Committee, timed to coincide with the program of committee meetings.

Fee Quotation:

FEES

Due to the complex nature of the engagement only our most qualified staff will be assigned. In some areas, no staff below senior staff will be assigned. This assures the Corporation that the project will be completed in a timely and efficient manner utilizing only our Firm's best personnel.

Our fees are based upon standard hourly rates for our personnel which vary depending upon the level of experience and expertise of each person. Audit services will be billed at our standard rates. We are, however, willing to quote a maximum fee range for the services to be provided as follows:

A. Confirm recommendations from the 2003-2006 Internal Audit reports were implemented and continue to be performed

Audit Planning:	8	hours
Field Work:	36	hours
Report Drafting, Delivery and Meeting with Management and Audit Committee:	12	hours
	56	hours

Partner hours 16 at 150 per hour
Senior staff hours 24 at 95 per hour
Staff hours 16 at 60 per hour

Maximum fee of \$ 5,640

B. Expenditure Cycle

Audit Planning:	4	hours
Field Work:	34	hours
Report Drafting, Delivery and Meeting with Management and Audit Committee:	12	hours
	50	hours

Partner hours 8 at 150 per hour
Senior staff hours 26 at 95 per hour
Staff hours 16 at 60 per hour

Maximum fee of \$ 4,630

C. Fixed Assets

Audit Planning:	6	hours
Field Work:	36	hours
Report Drafting, Delivery and Meeting with Management and Audit Committee:	12	hours
	54	hours

Partner hours 10 at 150 per hour
Senior staff hours 28 hours at 95 per hour
Staff hours 16 at 60 per hour

Maximum fee of \$ 5,120

D. Payroll Cycle and Employee Expenses

Audit Planning:	4	hours
Field Work:	35	hours
Report Drafting, Delivery and Meeting with Management and Audit Committee:	12	hours
	51	hours

Partner hours 8 at 150 per hour
Senior staff hours 27 hours at 95 per hour
Staff hours 16 at 60 per hour

Maximum fee of \$ 4,725

E. Customer Billing and Accounting

Audit Planning:	6	hours
Field Work:	44	hours
Report Drafting, Delivery and Meeting with Management and Audit Committee:	12	hours
	62	hours

Partner hours 10 at 150 per hour
Senior staff hours 36 at 95 per hour
Staff hours 16 at 60 per hour

Maximum fee of \$ 5,880

F. Inventory Management and Related Processes

Audit Planning:	4	hours
Field Work:	36	hours
Report Drafting, Delivery and Meeting with Management and Audit Committee:	12	hours
	52	hours

Partner hours 10 at 150 per hour
Senior staff hours 26 hours at 95 per hour
Staff hours 16 at 60 per hour

Maximum fee of \$ 4,930

G.	<u>Transportation</u>		
	Audit Planning:	4	hours
	Field Work:	34	hours
	Report Drafting, Delivery and Meeting with Management and Audit Committee:	12	hours
		50	hours

Partner hours 8 at 150 per hour
 Senior staff hours 26 at 95 per hour
 Staff hours 16 at 60 per hour

Maximum fee of \$ 4,630

H.	<u>Contracts</u>		
	Audit Planning:	10	hours
	Field Work:	32	hours
	Report Drafting, Delivery and Meeting with Management and Audit Committee:	12	hours
		54	hours

Partner hours 28 at 150 per hour
 Senior staff hours 26 at 95 per hour

Maximum fee of \$ 6,670

I.	<u>Review of Billings from Big Rivers Electric Corporation for Wholesale Power</u>		
	Audit Planning:	8	hours
	Field Work:	32	hours
	Report Drafting, Delivery and Meeting with Management and Audit Committee:	12	hours
		52	hours

Partner hours 26 at 150 per hour
 Senior staff hours 26 at 95 per hour

Maximum fee of \$ 6,370

Should the internal audit (per area) be performed in less time than we have budgeted, the fee will be adjusted accordingly. In no way will the fee exceed the amount quoted above.

Other Services

Should you wish us to assist you with other accounting, tax or consulting needs, our charges for these services will be billed at our standard hourly rates.

Billings

Our basic philosophy is to be fair and honest in our dealing with our clients. You can be assured that our proposal is based on our true belief of the time requirement to complete this engagement effectively.

Kenergy Corporation will not be invoiced for telephone calls. Our talent and resources are always available to our clients, with additional charges to be expected only when significant research and work is required. This aspect of our billing philosophy is paramount to assuring open communication between your personnel and our staff which greatly affects the quality of service we are able to deliver and provide to Kenergy Corporation.

We will prepare itemized billings indicating the services performed and related amounts billed. Additional billing information is available upon request. Billings will be rendered upon completion of the individual audit area.

S. Martin McElroy, Jr., CPA
Partner

Appendix A

Education

Martin McElroy, is a 1973 graduate of the University of Kentucky with a Bachelor of Science degree in accounting.
Annually receives in excess of 50 hours of continuing professional education.

Professional Career

McElroy, Mitchell & Associates, LLP	2003 – Present
EKW & Associates, LLP	2000 – 2003
York, Neel & Company, LLP	1975 - 2000

Experience and Qualifications

Licensed as a Certified Public Accountant in 1977 in the Commonwealth of Kentucky

Partner-in-charge for audits, reviews, and compilations for clients in various industries including governmental, utilities, manufacturing, construction, non-profit, hospitals, charitable foundations, home health agencies, agriculture, horse racing, and pension plan audits

Preparation of individual, partnership, corporate, fiduciary tax returns and related tax planning and consultation

Consultations relating to installation of data processing systems and training of personnel

Civic and Professional Associations

American Institute of CPA's
Kentucky Society of CPA's
Past President of Morganfield Chamber of Commerce
Past President of Morganfield Lions Club
Kentucky Chamber of Commerce White Paper Project
Habitat for Humanity
United Way Professional Chairperson
Recent Chamber of Commerce "Citizen of the Year"

Robert E. Mitchell, CPA, CVA
Partner

Appendix A

Education

Rob Mitchell, a native of Henderson, Kentucky, is a 1989 graduate of Brescia College, with a bachelor's degree in accounting. He received his CPA certification in 1993 from the Commonwealth of Kentucky, 1997 from the State of Indiana and 2006 from the State of Tennessee. He received his CVA certification in 2010 from the National Association of Certified Valuation Analyst. Annually receives 60 hours of continuing professional education.

Professional Career

McElroy, Mitchell & Associates, LLP	2003 – Present
Mitchell & Associates, LLP	1998 –2003
York, Neel & Company, LLP	1988 - 1998

Partner-in-charge for audits, reviews, and compilations for clients in various industries including manufacturing, construction, non-profit, hospitals, nursing homes, healthcare, charitable foundations, agriculture, and employee benefit plan audits

Preparation of individual, partnership, corporate, fiduciary tax returns and related tax planning and consultation

Partner-in-charge of business valuation and litigation support services.

Partner-in-charge of pension plan and employee benefit plan administration.

Professional Associations

American Institute of Certified Public Accountants (AICPA)
Kentucky Society of Certified Public Accountants (KSCPA)
 Past Member Board of Directors
 Past President Green River Chapter
 Leadership Council
Indiana Society of Certified Public Accountants (ISCPA)
Tennessee Society of Certified Public Accountants (TSCPA)
National Association of Certified Valuation Analyst (NACVA)

Robert E. Mitchell, CPA
Partner

Appendix A

Rob is involved in various civic affairs and has held leadership offices in several organizations:

Henderson County Democratic Executive Committee, Treasurer and Board Member
Benevolent and Protective Order of Elks
City of Henderson Lions Club
Brescia University Presidential Advisory Board, Audit Committee
Owensboro Catholic School System School Board, Treasurer and Board Member
St. Augustine Catholic Church, Finance Committee, School Board Representative
The Children's Advocacy Center of Green River District
American Red Cross Cardinal Chapter
United Way of Henderson County - Professional Chair
Henderson County Literacy Council

Education

Eric Suddoth, a native of Henderson, Kentucky, is a 2004 graduate of University of Southern Indiana, with a bachelor's degree in accounting. He received his CPA certification in 2006 from the Commonwealth of Kentucky, 2006 from the State of Indiana. He received his Cr. FA (Certified Forensic Accountant) certification in 2010 from the American College of Forensic Examiners Institute. Annually receives 40 hours of continuing professional education.

Professional Career

McElroy, Mitchell & Associates, LLP 2004 – Present

Supervisor for audits, reviews, and compilations for clients in various industries including governmental, manufacturing, construction, non-profit, hospitals, nursing homes, healthcare, charitable foundations, agriculture, and employee benefit plan audits

Preparation of individual, partnership, corporate, fiduciary tax returns and related tax planning and consultation

Supervisor for forensic accounting, business valuation and litigation support services.

Supervisor for pension plan and employee benefit plan administration.

Professional Associations

American Institute of Certified Public Accountants (AICPA)
Kentucky Society of Certified Public Accountants (KSCPA)
Indiana Society of Certified Public Accountants (ISCPA)
American College of Forensic Examiners Institute (ACFEI)

Education

Todd Bowley, is a 2002 graduate of the University of Southern Indiana with a Bachelor of Science degree in accounting.

Annually receives 40 hours of continuing professional education.

Professional Career

McElroy, Mitchell & Associates, LLP 2003 – Present

Senior accountant for audits, reviews, and compilations for clients in various industries including governmental, manufacturing, construction, non-profit, hospitals, nursing homes, healthcare, charitable foundations, agriculture, and employee benefit plan audits

Preparation of individual, partnership, corporate, fiduciary tax returns and related tax planning and consultation

Laura E. Minor
Staff Accountant

Appendix A

Education

Laura Minor, is a 2010 summa cum laude graduate of the Transylvania University with a Bachelor of Arts degree in accounting.

Has successfully completed one part of the Uniform CPA exam.

Annually receives 40 hours of continuing professional education.

Professional Career

McElroy, Mitchell & Associates, LLP 2007 – Present

Staff accountant for audits, reviews, and compilations for clients in various industries including governmental, manufacturing, construction, non-profit, hospitals, nursing homes, healthcare, charitable foundations, agriculture, and employee benefit plan audits

Preparation of individual, partnership, corporate, fiduciary tax returns and related tax planning and consultation

Staff accountant for pension plan and employee benefit plan administration.

Specification for Internal Auditing Services
PROPOSAL DEADLINE: 2:00 P.M. Local Prevailing Time
Monday, January 17, 2011

EXCEPTIONS TO RFP SPECIFICATIONS:

Exceptions to RFP specifications should be noted by number on the appropriate specifications sheet and those exceptions are to be explained on this page.

LIST ALL EXCEPTIONS:

1. Firm does not have a Commercial Automobile Liability Policy as the Firm does not own any vehicles. Each Partner has a Personal Liability Umbrella of 1,000,000.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.
- 11.
- 12.

OTHER REMARKS AND COMMENTS:

DATE 1/14/2010 FIRM McChesny, Mitchell & Associates SIGNED Robert E. Mitchell, Partner

Reed & Co. of Mayfield, PSC - Certified Public Accountants

101 North Seventh Street • Suite 4 • P.O. Box 468 • Mayfield, Kentucky 42066 • Phone (270)247-5303

System Review Report

June 10, 2009

To the Owners of McElroy, Mitchell & Associates, LLP
And the Peer Review Committee of the State of Kentucky

We have reviewed the system of quality control for the accounting and auditing practice of McElroy, Mitchell & Associates, LLP (the firm) in effect for the year ended November 30, 2008. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included an engagement performed under the *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of McElroy, Mitchell & Associates, LLP in effect for the year ended November 30, 2008 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. McElroy, Mitchell & Associates, LLP has received a peer review rating of *pass*.

Reed & Co. of Mayfield, PSC



ACORD .. CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
01/14/2011

PRODUCER
Roger Campbell LLC
Kentucky Farm Bureau Insurance
3351 State Rt 351 E
Henderson, KY 42420

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.

INSURED
McElroy, Mithcell & Associates
PO Box 255
Henderson, KY 42419

INSURERS AFFORDING COVERAGE	NAIC #
INSURER A. Kentucky Farm Bureau Insurance	
INSURER B	
INSURER C	
INSURER D.	
INSURER E	

COVERAGES

THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	ADDL INSRD	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS
A		GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY CLAIMS MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC	S0959011	12/05/2010	12/05/2011	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 50,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$2,000,000
		AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS				COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
		GARAGE LIABILITY <input type="checkbox"/> ANY AUTO				AUTO ONLY - EA ACCIDENT \$ OTHER THAN EA ACC \$ AUTO ONLY AGG \$
		EXCESS/UMBRELLA LIABILITY <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS MADE <input type="checkbox"/> DEDUCTIBLE <input type="checkbox"/> RETENTION \$				EACH OCCURRENCE \$ AGGREGATE \$ \$ \$
		WORKERS COMPENSATION AND EMPLOYERS LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? If yes, describe under SPECIAL PROVISIONS below OTHER				WC STATUTORY LIMITS OTHER E.L. EACH ACCIDENT \$ E.L. DISEASE - FA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES / EXCLUSIONS ADDED BY ENDORSEMENT / SPECIAL PROVISION:

CERTIFICATE HOLDER
Kenegy Corporation
PO Box 18
Henderson, KY 42419

CANCELLATION
SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING INSURER WILL ENDEAVOR TO MAIL 30 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO DO SO SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR REPRESENTATIVES.

AUTHORIZED REPRESENTATIVE
Roger Campbell 

CERTIFICATE OF INSURANCE

DATE 1/14/2011

<p>PRODUCER</p> <p>Roger L. Campbell Llc 3351 St Rt 351 E Henderson KY 42420 270-826-2949</p>	<p>THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.</p>
<p>INSURED</p> <p>Mcelroy Mitchell Associates Llp Po Box 255 Henderson, KY 42419</p>	<p>INSURER AFFORDING COVERAGE</p> <p>Kentucky Employers Mutual Insurance Lexington Financial Center 250 West Main Street, Suite 900 Lexington, KY 40507 (859) 425-7800 Fax (859) 425-7822</p>

COVERAGE

THIS IS TO CERTIFY THAT THE POLICY OF INSURANCE LISTED BELOW HAS BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED AND IS IN FORCE ON THE DATE THIS CERTIFICATE IS ISSUED. NOTWITHSTANDING ANY REQUIREMENTS, TERMS OR CONDITIONS OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICY LISTED BELOW IS SUBJECT TO ALL OF THE TERMS, EXCLUSIONS AND CONDITIONS OF THE POLICY. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE	POLICY EXPIRATION DATE	LIMITS	
<p>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</p>	321906	12/4/2010	12/4/2011	WC STATUTORY LIMITS	
				EL EACH ACCIDENT	\$100,000
				EL DISEASE-POLICY LIMIT	\$500,000
				EL DISEASE-EA EMPLOYEE	\$100,000

<p>CERTIFICATE HOLDER</p>	<p>CANCELLATION</p>
<p>Kenergy Corporation Po Box 18 Henderson, KY 42419 800-844-4832</p>	<p>SHOULD THE ABOVE DESCRIBED POLICY BE CANCELLED BEFORE THE EXPIRATION DATE KEMI WILL NOT PROVIDE WRITTEN NOTICE TO THE CERTIFICATE HOLDER. THIS CERTIFICATE SHALL NOT IMPOSE ANY OBLIGATION OR LIABILITY OF ANY KIND UPON KEMI OR ITS REPRESENTATIVES.</p>

MASTER PROFESSIONAL SERVICES AGREEMENT

This **MASTER PROFESSIONAL SERVICES AGREEMENT** ("Agreement") is dated October 29, 2012, by and between **SAIC Energy, Environment & Infrastructure, LLC** ("Consultant"), with offices at 131 Saundersville Road, Suite 300, Hendersonville, TN 37075 and **Kenergy Corp** ("Client"), with offices at 6402 Old Corydon Road, Henderson, KY 42419, collectively the "Parties" and each a "Party".

NOW, THEREFORE in consideration of the promises herein and for other good and valuable consideration, the parties agree as follows:

1. **Scope of Services:** Consultant and Client agree Consultant will perform consulting, engineering, and owner's advisory services as requested by Client from time to time. The services to be provided by Consultant shall be agreed to by the parties and authorized in a Task Authorization to this Agreement which sets forth the scope of services including the intended purpose of the services, schedule, budget, payment provisions and other special provisions, if any, related to the Scope of Services. Task Authorizations shall be incorporated into this Agreement and subject to its terms and shall be generally in the form shown in Exhibit A to this Agreement.
2. **Independent Contractor:** Consultant is an independent contractor and is not an employee of Client. Services performed by Consultant under this Agreement are solely for the benefit of Client. Nothing contained in this Agreement creates any duties on the part of Consultant toward any person not a party to this Agreement.
3. **Standard of Care:** Consultant will perform services under this Agreement with the degree of skill and diligence normally practiced by professional engineers or consultants performing the same or similar services. No other warranty or guarantee, expressed or implied, is made with respect to the services furnished under this Agreement and all implied warranties are disclaimed.
4. **Changes/Amendments:** This Agreement and its exhibits constitute the entire agreement between the Parties and together with its exhibits supersede any prior written or oral agreements. This Agreement may not be changed except by written amendment, or through Task Authorizations for individual tasks, signed by the Parties. The estimate of the level of effort, schedule and payment required to complete the Scope of Services, as Consultant understands it, will be in Task Authorizations for individual tasks. Services not expressly set forth therein are excluded. Consultant shall promptly notify Client if changes to the Scope of Services affect the schedule, level of effort or payment to Consultant and the schedule and payment shall be equitably adjusted. If Consultant is delayed in performing its services due to an event beyond its control, including but not limited to fire, flood, earthquake, explosion, strike, transportation or equipment delays, act of war, or act of God, then the schedule or payment under individual Task Authorizations shall be equitably adjusted, if necessary, to compensate Consultant for any additional costs due to the delay.



MASTER PROFESSIONAL SERVICES AGREEMENT
Between SAIC Energy, Environment & Infrastructure, LLC
and Kenergy Corp
For Consulting, Engineering and Owner's Advisory Services

5. **Fee for Services:** The fee for services under a Task Authorization will be based on the actual hours of services furnished multiplied by Consultant's billing rates as of the date of its monthly invoice plus all reasonable expenses directly related to the services furnished under a Task Authorization, or as otherwise set forth in a Task Authorization.
6. **Payment:** Unless otherwise indicated in a Task Authorization, Client shall pay Consultant for services furnished under a Task Authorization upon submission of monthly invoices in an amount equal to actual hours of services furnished multiplied by Consultant's current billing rates. Additionally, Client shall reimburse Consultant monthly for reasonable expenses at cost and at cost plus 10% for the services of any Subconsultant.

Client shall pay Consultant in U.S. dollars within thirty (30) days of receipt of invoices less any disputed amounts. If Client disputes any portion of the invoice, the undisputed portion will be paid and Consultant will be notified in writing, within ten (10) days of receipt of the invoice of the exceptions taken. Consultant and Client will attempt to resolve the payment dispute within sixty (60) days or the matter may be submitted to arbitration as provided below. Additional charges for interest shall become due and payable at a rate of one and one-half percent (1-1/2%) per month (or the maximum percentage allowed by law, whichever is lower) on the unpaid, undisputed invoiced amounts. Any interest charges due from Client on past due invoices are outside any amounts otherwise due under this Agreement. If Client fails to pay undisputed invoiced amounts within sixty (60) days after delivery of invoice, Consultant, at its sole discretion, may suspend services hereunder or may initiate collections proceedings, including mandatory binding arbitration, without incurring any liability or waiving any right established hereunder or by law.

Notwithstanding the above, Client shall pay the amount, if any, that is set forth in each Task Authorization as being due upon signing and before commencement of any work under such Task Authorization by Consultant as an advance payment, which shall be held as progress payment security and shall be applied to the last invoice submitted by Consultant for services provided under such Task Authorization. Client agrees to make additional Advance Payment as and if required from time to time in Consultant's sole discretion.

7. **Indemnity:** To the extent permitted by law, Consultant agrees to indemnify, defend and hold harmless Client and its directors, officers, shareholders and employees from and against any liability (including without limitation, reasonable costs and attorneys' fees) incurred by Client to the extent caused by Consultant's negligent acts, errors or omissions, including judgments in favor of any third party.

MASTER PROFESSIONAL SERVICES AGREEMENT
Between SAIC Energy, Environment & Infrastructure, LLC
and Kenergy Corp
For Consulting, Engineering and Owner's Advisory Services

To the extent permitted by law, Client agrees to indemnify, defend and hold harmless Consultant and its directors, officers, shareholders, employees and subconsultants from and against any liability (including, without limitation, reasonable costs and attorney's fees) incurred by Consultant to the extent caused by Client's negligent acts, errors or omissions, including judgments in favor of any third party.

Each Party (the "First Party") specifically and expressly waives its immunity under applicable worker's compensation and industrial insurance laws regarding liability against the other Party (the "Second Party") for actions brought by any of the First Party's employees against the Second Party, to the extent the liability is caused by the First Party's negligent acts, errors or omissions.

If Consultant provides services at a construction site, Client shall endeavor to have language acceptable to Consultant included in all third party procurement, construction and/or EPC contracts relating to services furnished under this Agreement, including but not limited to terms which provide that: (i) each and every contractor shall indemnify and hold harmless Client and Consultant from any and all loss, damage, claim, or liability (including, without limitation, reasonable attorneys' fees) incurred by Client or contractor and arising from work performed for Client by contractor or its subcontractors; provided, however, that Client and Consultant shall not be indemnified for any loss, damage, claim, or liability resulting solely from the negligent acts, errors, or omissions of Client or Consultant; and (ii) each and every contractor purchases and maintains Commercial General Liability Insurance in limits appropriate for the size of the contract and name the Client and Consultant as additional insureds using ISO Endorsement CG2032 0798 or equivalent.

8. **Reperformance of Services:** If Client believes any of the services provided under this Agreement do not comply with the terms of this Agreement, Client shall promptly notify Consultant to permit Consultant an opportunity to investigate. If the services do not meet the applicable standard of care, it will promptly reperform the services at no additional cost to Client, including assisting Client in selecting remedial actions. If Client fails to provide Consultant with prompt notice of non-compliance and an opportunity to investigate and reperform its services, Consultant's total obligation to Client will be limited to the costs Consultant would have incurred to reperform the services.
9. Section Intentionally Left Blank.

MASTER PROFESSIONAL SERVICES AGREEMENT
Between SAIC Energy, Environment & Infrastructure, LLC
and Kenergy Corp
For Consulting, Engineering and Owner's Advisory Services

10. **Insurance:** Consultant shall maintain insurance with the following required coverages and limits and upon request, will provide a Memorandum of Insurance to Client:

Worker's Compensation	Statutory
Employer's Liability	U.S. \$1,000,000
Commercial General Liability	U.S. \$1,000,000 per occurrence U.S. \$1,000,000 aggregate
Commercial Auto Liability	U.S. \$1,000,000 combined single limit
Professional Liability	U.S. \$1,000,000 per claim and in the aggregate

11. **Work Product:** Client shall have the unrestricted right to use the documents, analyses and other data prepared by Consultant under this Agreement ("Work Products"); provided, however Client shall not rely on or use the Work Products for any purpose other than the purposes under this Agreement and the Work Products shall not be changed without the prior written approval of Consultant. If Client releases the Work Products to a third party without Consultant's prior written consent, or changes or uses the Work Products other than as intended hereunder, (a) Client does so at its sole risk and discretion, (b) Consultant shall not be liable for any claims or damages resulting from the change or use or connected with the release or any third party's use of the Work Products and (c) Client shall indemnify, defend and hold Consultant harmless from any and all claims or damages related to the release, change or third party use.

12. **Limitation of Liability:** No employee of Consultant shall have individual liability to Client. To the extent permitted by law, the total liability of Consultant, its officers, directors, shareholders, employees and subconsultants for any and all claims arising out of a Task Authorization, including attorneys' fees, and whether caused by negligence, errors, omissions, strict liability, breach of contract or contribution, or indemnity claims based on third party claims, shall not exceed in the aggregate, the revenue received by Consultant under such Task Authorization or One Hundred Fifty Thousand Dollars (U.S. \$150,000.00), whichever is greater, unless expressly identified otherwise in such Task Authorization. Such Task Authorization limitation of liability shall apply only to the services performed under each Task Authorization and shall not apply to or affect the liability for services performed under any other Task Authorization.

Due to the limited scope and level of effort of any construction phase services of Consultant (if applicable), the Parties agree that the construction contractors and vendors will remain exclusively responsible for compliance with contract requirements. Any construction phase observation or inspection by Consultant is intended solely to provide greater assurance that deficiencies in the contractor's work are discovered as early as possible. Consultant has no legal or financial responsibility for claims against a contractor or vendor arising from a contractor's or vendor's failure to comply with its contract or warranty obligations.

MASTER PROFESSIONAL SERVICES AGREEMENT
Between SAIC Energy, Environment & Infrastructure, LLC
and Kenergy Corp
For Consulting, Engineering and Owner's Advisory Services

13. **No Consequential Damages:** In no event and under no circumstances shall Consultant be liable to Client for any principal, interest, loss of anticipated revenues, earnings, profits, increased expense of operation or construction, loss by reason of shutdown or non-operation due to late completion or otherwise or for any other economic, consequential, indirect or special damages.
14. **Information Provided by Others:** Client shall provide to Consultant in a timely manner any information Consultant indicates is needed to perform the services hereunder. Consultant may rely on the accuracy of information provided by Client and its representatives.
15. **Opinions of Cost:** Consultant does not control the cost of labor, materials, equipment or services furnished by others, nor does it control pricing factors used by others to accommodate inflation, competitive bidding or market conditions. Consultant estimates of operation expenses or construction costs represent its best judgment as an experienced and qualified professional and are not a guarantee of cost. This section does not apply to the cost of Consultant performing the Scope of Services.
16. **Safety and Security:** Consultant has established and maintains programs and procedures for the safety of its employees. Consultant specifically disclaims any authority or responsibility for job site safety and safety of persons other than Consultant's employees. Consultant shall not provide any such services and disclaims any responsibility under this Agreement related to site security or the assessment, evaluation, review, testing, maintenance, operation or safety practices or procedures related to security.
17. **Level of Authority:** Consultant provides its services, comments, opinions and recommendations solely as a consultant to Client. The Parties acknowledge that primary responsibility for design, construction, and operation of any facility remains with the project owner, contractor, and/or operator. Employees of Consultant will not:
- a. Perform any of the responsibilities of Client, project owner, contractor, or operator.
 - b. Expedite work for Client, project owner, contractor, or operator unless Client requests Consultant to do so and reimburses Consultant costs for expediting functions.
 - c. Advise Client, project owner, contractor, or operator on work methods, safety precautions, procedures or programs.

MASTER PROFESSIONAL SERVICES AGREEMENT
Between SAIC Energy, Environment & Infrastructure, LLC
and Kenergy Corp
For Consulting, Engineering and Owner's Advisory Services

18. **Termination:** Any Party may terminate this Agreement upon thirty (30) days prior written notice to the other Party(s). Client shall pay Consultant for all services rendered to the date of termination plus reasonable expenses for winding down the services. If any Party defaults in its obligations hereunder, the non-defaulting Party(s), after giving seven (7) days written notice of its intention to terminate or suspend performance under this Agreement, may, if cure of the default is not commenced and diligently continued, terminate this Agreement or suspend performance under this Agreement.
19. **Dispute Resolution:** The Parties shall attempt to resolve conflicts or disputes under this Agreement in a fair and reasonable manner and agree that if resolution cannot be made to attempt to mediate the conflict by a professional mediator (except for payment disputes which may be submitted directly to arbitration). If mediation does not settle any dispute or action which arises under this Agreement or which relates in any way to this Agreement or the subject matter of this Agreement within ninety (90) days after either requests mediation, the dispute or conflict shall be subject to arbitration in English under the Construction Industry Arbitration Rules as promulgated by the American Arbitration Association and arbitrability shall be subject to the Federal Arbitration Act.
20. Section Intentionally Left Blank.
21. **Litigation Expenses:** Client will be responsible for payment of all expenses and costs associated with Consultant's compliance with a subpoena or Client request to produce documents, data or testimony relating to any proceeding relating to any information pertaining to Client's project or to the work Consultant performed for Client, excluding any litigation or proceeding between Client and Consultant. These costs will include hourly charges for persons involved in responding to a subpoena or Client request, travel and reproduction expenses, advice and participation of counsel in responding to a subpoena and other request and other reasonable expenses. Consultant will endeavor to confer with Client prior to responding to any subpoena or request covered by this paragraph.
22. **Non Exclusivity of Services:** Consultant may perform for other clients similar or identical services to those services contemplated under this Agreement, subject to applicable confidentiality and ethical obligations of Consultant. In the event Client desires any level of exclusivity or other limitations on Consultant's services to its other clients, Client and Consultant shall confer regarding the scope of requested exclusivity or other limitations and the additional compensation to be paid to Consultant for the requested exclusivity or other limitations on providing services to other clients. Any agreed exclusivity or other limitations on providing similar or identical services shall be confirmed in writing signed by the Parties and shall expressly state such provision shall supersede this Section 22. No fiduciary or agency obligations shall be created as a result of any exclusivity obligations or other limitations on Consultant's services to other clients.

MASTER PROFESSIONAL SERVICES AGREEMENT
Between SAIC Energy, Environment & Infrastructure, LLC
and Kenergy Corp
For Consulting, Engineering and Owner's Advisory Services

23. **Miscellaneous:**

- a. This Agreement is binding upon and will inure to the benefit of the Parties and their respective successors and assigns. No Party may assign its rights or obligations hereunder without the prior written consent of the other Party(s).
- b. Any notice required or permitted by this Agreement to be given shall be deemed to have been duly given if in writing and delivered personally or five (5) days after mailing by first-class, registered, or certified mail, return receipt requested, postage prepaid and addressed as follows:

Client: Kenergy Corp
Attention: Mr. Rob Stumph, P.E.
Manager of Planning and Design
Address: PO Box 18
Henderson, KY 42419-0018

Consultant: SAIC Energy, Environment & Infrastructure, LLC
Attention: Keith Mullen, P.E.
Address: 131 Saundersville Rd., Suite 300
Hendersonville, TN 37075

With a copy to:

Legal Department (which will not be considered notice)
SAIC Energy, Environment & Infrastructure, LLC
9400 N. Broadway, Suite 300
Oklahoma City, OK 73114

- c. The Parties expressly agree that all provisions of the Agreement, including the clause limiting the liability of Consultant, were mutually negotiated and that but for the inclusion of the limitation of liability clause in the Agreement, Consultant's compensation for services would otherwise be greater and/or Consultant would not have entered into the Agreement.
- d. If any provision of this Agreement is invalid or unenforceable, the remainder of this Agreement shall continue in full force and effect and the provision declared invalid or unenforceable shall continue as to other circumstances.
- e. This Agreement shall be governed by, and construed in accordance with, the laws of the state of Oklahoma.
- f. In any action to enforce or interpret this Agreement, the prevailing party shall be entitled to recover, as part of its judgment, reasonable attorneys' fees and costs from the other party.

MASTER PROFESSIONAL SERVICES AGREEMENT
Between SAIC Energy, Environment & Infrastructure, LLC
and Kenergy Corp
For Consulting, Engineering and Owner's Advisory Services

- g. This Agreement shall not be construed against Consultant only on the basis that Consultant drafted the Agreement.
- h. Notwithstanding any statute to the contrary, the Parties agree that any action to enforce or interpret this Agreement shall be initiated within two (2) years from the time the Party knew or should have known of the fact giving rise to its action, and shall not in any case be initiated later than six (6) years after Consultant completes its Scope of Services under this Agreement.
- i. This Agreement may be executed in multiple counterparts, each of which shall be deemed to be an original instrument, but all of which taken together shall constitute one instrument.

IN WITNESS WHEREOF, the Parties have signed this Agreement the date first written above.

KENERGY CORP

Signature Rob Stumpf
Name ROB STUMPH
Title MANAGER OF PLANNING/DESIGN

SAIC ENERGY, ENVIRONMENT & INFRASTRUCTURE, LLC

Signature Keith Muller
Name KEITH MULLER
Title MANAGING DIRECTOR - T&D PLANNING

Exhibit A – Sample Task Authorization

SAMPLE

EXHIBIT A
TASK AUTHORIZATION

Task Authorization Description:

Effective Date:

Client Name and Number:

Contract No. (if any):

Consultant and Client agree that this Task Authorization will be governed by the terms and conditions of the Agreement dated [DATE], as amended, unless specifically modified herein.

Scope of Services

(Detailed tasks to be performed. Include any project locations, deliverables, quantities, assumptions, client deliverables, team member names, roles, etc.)

Schedule

(Provide summary or detail level schedule of milestones.)

Fee for Services

(Provide summary or task level detail of cost. Note if the cost is a maximum not-to-exceed.)

Advance Payment: None **Or** [Client shall pay \$_____ upon signing and before commencement of any work by Consultant as Advance Payment, which shall be held as progress payment security and shall be applied to the last invoice submitted by Consultant for services provided under such Task Authorization.]

Amendment(s) to Terms of the Agreement

(Insert terms different than base agreement if applicable.)

(e.g. Note if compensation arrangements deviate from that outlined in PSA (i.e., lump sum).

Additional Services

(Indicate if there are any optional tasks that may be related to the work performed in this TA that the client would authorize at a later date that may be a result of current task findings, etc. Otherwise delete)

SAMPLE

**EXHIBIT A
TASK AUTHORIZATION
[Task Authorization Description]**

IN WITNESS WHEREOF, the Parties have signed this Task Authorization as of the date first written above.

[CLIENT NAME]

**SAIC ENERGY, ENVIRONMENT &
INFRASTRUCTURE, LLC**

Signature
Name
Title

SAMPLE - NO SIGNATURE REQUIRED

Signature
Name
Title

TASK AUTHORIZATION

Task Authorization Description:	Single Contingency Analysis
Effective Date:	October 29, 2012
Client Name and Number:	Kenergy Corp / 010522
Contract No. (if any):	NA

Consultant and Client agree that this Task Authorization will be governed by the terms and conditions of the Agreement dated October 29, 2012, as amended, unless specifically modified herein.

Scope of Services

Phase I

Task 1: Data Collection

Kenergy will:

- Provide the following data necessary to complete Single Contingency Analysis:
 - Up-to-date WindMil® distribution models including allocation of either the most recent summer or winter peak load
 - Current switching program used by Kenergy to evaluate the required contingencies
 - Peak and off peak loading for each substation
 - Any Single Contingency Criteria in addition to the document provided in the RFP currently used by Kenergy
 - Any other pertinent data related to the services which SAIC will perform

Task 2: Analysis of Existing System

SAIC will utilize the provided distribution model to evaluate the performance of the existing distribution system for single contingency planning. Per Kenergy's RFP, the following existing system criteria will be considered during the single contingency analysis:

The system shall have the ability to maintain adequate service with loss of a major system element such as a substation transformer or three-phase feeder during non-extreme conditions. The scope of system improvements will include (when applicable) provision of capacity to meet the single contingency criteria:

- Critical loads will have first priority.
- Non-extreme load conditions shall be defined as the average of the minimum and maximum monthly peaks, for each substation transformer during the calendar year.

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TASK AUTHORIZATION

SINGLE CONTINGENCY ANALYSIS

- Each substation should have reserve transformer capacity available to support an adjacent substation (OA/FA capacity) equal to projected non-extreme load of both substations if distribution ties are available.
- Three-phase feeder capacity between two adjoining substations shall be adequate to allow backfeeding during non-extreme load conditions.
- Planning shall consider minimum tie-line conductor to be 336.4 kcmil ACSR at 12.5/7.2 kV and #4/0 ACSR at 24.9/14.4 kV. Minimum conductor for single-phase taps is 1/0 ACSR, if two-way feed is possible.

In addition to the criteria above the following analysis will be considered:

- The potential for multiple sources to back feed a feeder
- Radial feeders that will need to be tied to adjacent feeders of the same station, which, in turn will need to be back fed
- Radial feeders described above will be back fed via a transfer buss that uses the substation regulators to boost voltage for the feeder (Kenergy will supply information necessary to determine which substations have this capability)

Task 3: Draft Review (Conference Call)

Using the criteria established in Task 2, SAIC will develop a letter report summarizing the criteria used for the analysis and the violations. SAIC will setup a conference call with Kenergy staff to discuss the following:

- Review the preliminary system deficiencies identified from the analysis and other studies for relevant verification by engineering and operating personnel
- Collect feedback from Kenergy's staff to revise the draft CWP document, if necessary

Task 4: Single Contingency Document Delivery

SAIC will deliver six copies of the Single Contingency letter reports to Kenergy. The letter report will include a Single Contingency matrix that indicates the criteria used for the analysis, the worst case voltage and conductor loading violations identified for each switching configuration, and images from the WindMil® distribution models highlighting the criteria violations.

Task 5: Single Contingency Violations Map (Optional)

In addition to the proposed letter report in Task 4, SAIC will develop an Outage Matrix of the load flow results from the Single Contingency Analysis to identify the outage that results in the worst case voltage or conductor loading for each system element. The Outage Matrix will be summarized in a set of maps for voltage and capacity violations. SAIC will provide these additional services, if requested, for an amount not to exceed Nine Thousand Dollars (\$9,000).

Schedule

As mutually agreed upon.

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TASK AUTHORIZATION SINGLE CONTINGENCY ANALYSIS

Fee for Services

The fee for the services under this Agreement will not exceed a maximum of Twenty Thousand Dollars and 00/100 (\$20,000) for the Single Contingency Analysis and Nine Thousand Dollars and 00/100 (\$9,000) for the (Optional) Single Contingency Violations Map, on the basis of the Scope of Services outlined in this Agreement and the anticipated level of effort, without obtaining the prior written authorization of Client.

Please initial the table below to authorize the Single Contingency Analysis and the (Optional) Single Contingency Violations Map.

Task	Service	Fee	Initials
Tasks 1-4	Single Contingency Analysis – Phase I	\$20,000	<i>WES</i>
Task 5	(Optional) Single Contingency Violations Map	\$9,000	_____

The Parties acknowledge that the authorization ceiling (not-to-exceed) is not meant to constitute a fixed fee or a limitation under which the Consultant provides services that are not included in the agreed upon Scope of Services. Notwithstanding anything to the contrary herein, the Consultant will not be required to furnish services or incur expenses for work not included in the Scope of Services without written authorization (including email) from the Client committing to additional funding.

Amendment(s) to Terms of the Agreement

None.

Additional Services

Additional services can be provided subject to a mutually agreeable adjustment to the Scope of Services, schedule, and fee. These services include, but are not limited to:

Phase II (Optional)

Task 6: Develop Single Contingency Construction Work Plan

SAIC will meet with Kenergy staff to develop projects to resolve Single Contingency violations identified in Phase I. Load flow and voltage drop analysis, along with any relevant concerns identified by the Kenergy management and staff and from other pertinent studies, will be used to develop Single Contingency projects similar to those included in RUS planning documents. As a results, the proposed projects could be integrated into a future Long Range Plan or Construction Work Plan. Since the Scope of Services and level of effort for this task is dependent on the outcome of the previous tasks and cannot be accurately defined at this time, if selected, this task would be negotiated as Additional Services to this Task Authorization.

**TASK AUTHORIZATION
SINGLE CONTINGENCY ANALYSIS**

IN WITNESS WHEREOF, the Parties have signed this Task Authorization as of the date first written above.

KENERGY CORP

**SAIC ENERGY, ENVIRONMENT &
INFRASTRUCTURE, LLC**

Signature Rob Stumpf
Name ROB STUMPH
Title MANAGER OF PLANNING/DESIGN

Signature Keith Mulligan
Name KEITH MULLIGAN
Title MANAGING DIRECTOR -
T&D PLANNING

TASK AUTHORIZATION

Task Authorization Description:	2013 – 2017 Construction Work Plan
Effective Date:	October 29, 2012
Client Name and Number:	Kenergy Corp / 010522
Contract No. (if any):	NA

Consultant and Client agree that this Task Authorization will be governed by the terms and conditions of the Agreement dated October 29, 2012, as amended, unless specifically modified herein.

Scope of Services

Task 1: Data Collection

Kenergy will provide the following data necessary to accomplish the development of the CWP (SAIC will provide where appropriate):

- Up-to-date WindMil® distribution models including allocation of the most recent summer and winter peak load data
- Status of previous CWP construction items and any other planned or ongoing projects
- Results of any recent voltage and current field investigations, phase balance, and information on power factor
- Pertinent data relating to existing and planned sources of power and delivery point locations
- Copy of the Rating Review Summary, RUS Form 300 (must be less than three years old); See RUS Bulletin 1730-1, Electric System Operation and Maintenance (O&M)
- Seasonal peak load data for the substation power transformers and reclosers/breakers for the past five years
- The most recent Load Forecast (LF) report
- Cost summaries for recent construction of various types of facilities in the existing electric system and other records of operation on which cost estimates may be based
- Twenty-four month historical labor and material cost data for review by the RUS General Field Representative (GFR) to be used in the preparation of Form 740C (SAIC will provide a data form for Kenergy to collect data)
- Copies of RUS Forms 7 and 7A for the past five year
- Summary of service interruptions for the past five years; if it is not available, historical outage data will be used from RUS Forms 7 and 7A
- Data relating to projected power cost increases from the power supplier, Big Rivers Electric Corporation
- Wholesale power bills for the past winter and summer peak loads

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TASK AUTHORIZATION 2013 – 2017 CONSTRUCTION WORK PLAN

- Current source impedance data from the power supplier, Big Rivers, to perform the fault current analysis in the WindMil® distribution model
- Any other pertinent data related to the services which SAIC will perform

Task 2: Kick-off Meeting (Meeting No. 1)

SAIC will:

- Meet with Kenergy at Kenergy's office to conduct a one-day meeting. It is anticipated that the GFR will attend part of this meeting, if Kenergy so desires. The meeting's purpose will be to:
 - Give all parties an opportunity to discuss the CWP in general
 - Determine Kenergy and SAIC responsibilities and schedule
 - Review specific operating problem areas and concerns and gather engineering and operating personnel's knowledge
 - Give SAIC the opportunity to obtain and discuss data supplied by Kenergy, requested in Task 1
 - Discuss the existing ~~the~~ LF, and the status of previous CWP construction items and any other planned or ongoing projects
 - Discuss and finalize Planning Criteria for the CWP
 - Review the received data for adequacy and request any additional data needed to complete the project

Kick-off Meeting Topics

- Basic Financial Assumptions
 - Inflation
 - Interest Rates
 - Operation and Maintenance Costs
 - Insurance Costs
 - Tax Payments
 - Administration and General Costs
 - Estimated Construction Costs
 - Power Cost Increases
 - Economic Conductor Selection
- Basic Design Guidelines
 - Maximum Voltage Drop
 - Power Factor Guidelines
 - Conversion to Higher Voltage
 - Single-Phase Loading
 - System Age
 - Conductor Loading
 - Substation Transformer Loading
 - General Substation Arrangements
 - Sectionalizing Practices
 - Summer and Winter Conductor Ratings
 - System Reliability

- Load Forecast
 - Load Allocation
 - Long-Range Demand Level
 - Area Load Density and Growth Potential
 - Identification of Special Load
 - Current and Future Industrial Loads

Task 3: Substation Load Forecast (Meeting No. 1)

Immediately following the Kick-Off Meeting, a substation load forecast will be prepared jointly by Kenergy and SAIC based on the current LF. This forecast will be used in the preparation of system load flows for the CWP.

To avoid the impression that facilities need to be constructed for a specific year, the substation load projections will be based on exact loads assigned to a specific load level versus a specific year. In reality, loads may develop quicker or slower than anticipated. If the actual load develops as projected in the load forecast, the year given will match the load level.

System Growth Patterns by Area

Based on the customer billing included in the engineering model, SAIC will jointly develop relative growth factors for each substation to allocate current and projected load conditions to various regions of the electric system. Adjustments can be made for known residential, commercial, and industrial developments with spot loads and/or load control points.

A total of one day at Kenergy's office has been allocated to complete Task 2 and Task 3.

Task 4: Preparation of Load-Flow, Voltage-Drop, and Fault Current Analysis

Following the finalization of the substation forecast, SAIC will utilize the provided distribution model to evaluate the performance of the existing distribution system. The existing system analysis will include the following:

- Prepare load-flow and voltage-drop calculations based on the feeder loads provided for the following cases:
 - Existing system with current summer & winter peak loading
 - Existing system with the projected summer & winter peak CWP design loads (Load Level 4)
- Prepare fault current calculations based on the source impedances provided by Kenergy

Task 5: Analysis of Existing System and Formulation of Basis of Proposed Construction

SAIC will:

- Use the load-flow and voltage-drop analysis results to analyze the existing electric distribution system's ability to serve the projected load growth

TASK AUTHORIZATION 2013 – 2017 CONSTRUCTION WORK PLAN

- Analyze the existing system based on the following criteria:
 - **System Capacity Relative to Existing Load** - The existing system shall be analyzed to evaluate how well it is meeting current requirements. SAIC will analyze available metering and billing information relative to the wholesale reactive billing policy and any current system problems. The existing bulk power delivery points and distribution substations shall be evaluated in light of current system load and anticipated growth patterns; the purpose of these various analyses shall be to identify areas where immediate or significant system improvements will be necessary.
 - **System Condition and Capacity Relative to Future Load** - The existing system's projected condition and capability to accommodate anticipated growth patterns shall be evaluated upon consideration of factors such as:
 - Excess transformer capacity in existing substations
 - Available space for the addition of transformers and/or feeders in existing substations
 - Voltage limitations
 - Thermal limitations
 - Age of facilities
 - Needs for upgrading or replacing obsolete equipment
 - **System Performance** - A number of factors will be used in evaluating the existing and projected system performance. Together with voltage, current, and power factor measurements, computer load flows will be utilized in review of the distribution system's performance. Historical system outage records for a five-year period will be reviewed and compared to appropriate service reliability standards to identify particular problems. Historical operation and maintenance expenses will be reviewed along with the Review Rating Summary, (RUS Form 300).
- Upon completing the existing system analysis, we will summarize the findings in a draft of the Basis of Study and proposed construction.
- We will provide the draft for review to Kenergy before the intermediate meeting.

Task 6: Develop CWP Projects (Meeting No. 2)

SAIC will meet with Kenergy at Kenergy's office for up to two days to determine the system improvements required to adequately serve this load over the CWP planning horizon. Load flow and voltage drop analysis, along with relevant concerns identified at the preliminary meeting and from other pertinent studies, will be used to develop CWP Projects to address identified system deficiencies while on-site. The CWP Projects list will then be compared to the existing LRP to make sure the CWP projects fall in line with LRP recommendations.

Task 7: CWP Draft Report

SAIC will prepare a draft report of the 2013-2017 CWP. The report will include the Basis of Study, the Proposed Construction Items, Economic Conductor Analysis, and the Environmental

TASK AUTHORIZATION 2013 – 2017 CONSTRUCTION WORK PLAN

Report. The draft of the 2013-2017 CWP will be provided to Kenergy in advance of the review meeting.

Task 8: CWP Draft Review Meeting (Meeting No. 3)

SAIC will meet at Kenergy's office with Kenergy staff and RUS GFR to conduct a one-day meeting to:

- Discuss and finalize the Basis of Study and proposed construction
- Review the preliminary system deficiencies identified from the analysis and other studies for relevant verification by engineering and operating personnel
- Review the preliminary proposed construction items identified by SAIC and develop alternative correction methods where appropriate
- Collect feedback from Kenergy's staff and the RUS GFR to revise the draft CWP document, if necessary

Task 9: Preparation of the Final CWP Document

SAIC will prepare the final CWP document; the Basis of Study and the proposed construction items will be included. At this point the remaining document sections will be prepared which will include:

- Engineer's Certification
- Executive Summary
- RUS Form 740C
- Appendices as required, which at minimum would include the following:
 - Economic conductor analysis
 - Sample load flow and voltage drop results
 - Sample present worth economic analysis, if required
 - Environmental report
 - System maps showing CWP projects

The CWP will contain the elements that RUS requires for a complete work plan as outlined in RUS Bulletin 1724D-101B.

Task 10: CWP Document Delivery

SAIC will:

- Deliver 6 copies of the complete CWP documents with exhibits and 20 copies of the Executive Summary to Kenergy
- Use an ESRI or AutoCAD copy of the key map to show the required CWP project information for RUS submittal

TASK AUTHORIZATION 2013 – 2017 CONSTRUCTION WORK PLAN

- Provide the economic conductor spreadsheet template, annual cost of losses template, and the WindMil® models used in the development of the CWP to Kenergy
- Provide, for Kenergy's use, the electronic files of the database of the proposed CWP model, and a hard-copy set of the load flow, voltage drop, and fault current calculations

Schedule

A preliminary schedule for the project outlined herein is provided below. Adjustments to the proposed schedule can be made to address Kenergy requirements, if necessary.

Task #	Task Name	Start	Finish
Task 1	Data Collection	November 12, 2012	November 30, 2012
Task 2 & Task 3	Kick-off Meeting (Meeting No. 1) Substation Load Forecast (Meeting No. 1)	November 19, 2012	November 19, 2012
Task 4 & Task 5	Preparation of Load-Flow, Voltage-Drop, and Fault Current Analysis Analysis of Existing System and Formulation of Basis of Proposed Construction	November 20, 2012	December 10, 2012
Task 6	Develop CWP Projects (Meeting No. 2)	December 11, 2013	December 12, 2013
Task 7	CWP Draft Report	December 13, 2013	January 17, 2013
Task 8	CWP Draft Review Meeting (Meeting No. 3)	January 18, 2013	January 18, 2013
Task 9	Preparation of the Final CWP Document	January 21, 2013	February 11, 2013
Task 10	CWP Document Delivery	February 12, 2013	February 12, 2013

Fee for Services

The fee for the services under this Agreement will not exceed a maximum of Thirty-Five Thousand, Five Hundred Dollars and 00/100 (\$35,500) on the basis of the Scope of Services outlined in this Agreement and the anticipated level of effort, without obtaining the prior written authorization of Client. The Parties acknowledge that the authorization ceiling (not-to-exceed) is not meant to constitute a fixed fee or a limitation under which the Consultant provides services that are not included in the agreed upon Scope of Services. Notwithstanding anything to the contrary herein, the Consultant will not be required to furnish services or incur expenses for work not included in the Scope of Services without written authorization (including email) from the Client committing to additional funding.

Amendment(s) to Terms of the Agreement

None.

Additional Services

Additional services can be provided subject to a mutually agreeable adjustment to the Scope of Services, schedule, and fee, as requested by Kenergy. SAIC will prepare a scope and the estimated cost of such services. Additional services may include, but are not limited to:

**TASK AUTHORIZATION
2013 – 2017 CONSTRUCTION WORK PLAN**

- Board presentation of the CWP
- Any additional requested meetings (three meetings for a total of four days on-site have been scheduled)
- Additional copies of the CWP (6 complete copies and 20 summaries are proposed)
- Modeling assistance
- Contingency analysis
- Protective device coordination study
- Arc Flash study
- If the CWP requires the economic evaluation of new substation additions, SAIC will provide for an amount not to exceed Two Thousand, Seven Hundred Dollars (\$2,700) per substation

IN WITNESS WHEREOF, the Parties have signed this Task Authorization as of the date first written above.

KENERGY CORP

**SAIC ENERGY, ENVIRONMENT &
INFRASTRUCTURE, LLC**

Signature Rob Stump
Name ROB STUMPH
Title MANAGER OF PLANNING/DESIGN

Signature Keith Mullen
Name KEITH MULLEN
Title MANAGING DIRECTOR -
T&D PLANNING

Executive Search Services Proposal

Kenergy

Chief Executive Officer

May 13, 2015

Executive Search Services Proposal

Objective

Mycoff, Fry & Prouse will conduct a comprehensive executive search to recruit a Chief Executive Officer (CEO) for Kenergy in Henderson, Kentucky.

Mycoff, Fry & Prouse Overview

Mycoff, Fry & Prouse, previously known as Mycoff & Associates, was established in 1974. The firm has become a recognized leader in the recruitment of executives, management personnel, and industry experts for the electric, natural gas, and water industries. Our typical clients require executive search services from a firm with substantive knowledge of the industries listed. Our clients include:

- Investor-owned utilities
- Rural distribution cooperatives
- Rural generation and transmission cooperatives
- Energy marketers
- Independent system operators
- Municipally owned joint action agencies
- Municipally owned utilities
- Non-utility generators
- Public power districts
- Reliability organizations
- Private and public water utilities
- Transmission companies.
- Consultants who serve the listed industries.

We maintain an extensive database of executives, management personnel and industry experts in virtually every region of the country.

We successfully completed assignments for Presidents and Chief Executive Officers, Chief Operating Officers, Chief Financial Officers, Senior Vice Presidents, Vice Presidents, Directors, Managers, and various industry experts.

Over the last 30 years, we assisted in the selection of over 120 chief executives and hundreds of senior officers. References may be provided upon request.

We are proud of the repeat business we enjoy with our clients, which we feel is the true measure of performance.

Scope of Work

To search out suitable candidates and facilitate the selection of the CEO, we propose:

Information Gathering

We will meet with Kenergy to obtain information regarding:

- The goals, responsibilities and duties of the CEO.
- The desired training, experience, talents, skills, and personal attributes of candidates for the CEO.
- Kenergy's organization and related operating performance and business strategies.
- The relationship of the CEO to the organization.

Executive Search Services Proposal

- Organizational information (revenues, financial condition, customers, staff, resources, organizational structure, corporate culture, compensation issues, etc.).
- Regional information (location, population, climate, growth rate, culture, cost of living, etc.).

Develop a Position Profile

We will use the gathered information, in consultation with Kenergy, to develop a position profile that describes the CEO's goals, responsibilities, and duties; required education, training, experience, and personal abilities; and organizational and regional information.

Conduct Recruitment Activities

After compiling the information listed under Information Gathering, we will research our extensive database and other resources to identify potential candidates or "leads" to potential candidates. We will contact these individuals to determine their suitability or to solicit suggestions of other possible candidates. When appropriate, we will evaluate internal candidates to determine their suitability. In some instances, we may place advertisements in suitable publications to solicit individuals not in our database.

In all assignments, we aggressively recruit minority and female candidates.

Mycoff, Fry & Prouse will conduct telephone interviews with the most promising external and internal candidates to investigate the following:

- The degree the candidates satisfy the established criteria.
- The candidates' level of interest in becoming CEO.
- The candidates' and their families' attitudes toward a job change and, if necessary, relocation.
- The feasibility of a job change and relocation (ease of home sale, retirement plans, family ties, health, etc.).
- The candidates' current compensation, the cost of living in their present location, and their compensation requirements.

We will evaluate candidates, submit a long-list of appropriate individuals along with their credentials, and recommend a short-list of the most qualified.

Interview of Candidates

After Kenergy reviews the resumes and approves semi-finalists, we will conduct face-to-face interviews with these individuals in Henderson, Kentucky. After conducting interviews, we will recommend finalists for an interview with Kenergy. Recommendations are documented in an "Interview Report" format that includes a work history on each candidate, pertinent logistical facts, and commentary supporting our recommendation.

Once Kenergy reviews the interview reports and selects finalists, we will assist Kenergy's subsequent interview and selection process by:

- Scheduling Kenergy's interviews with finalists.
- Facilitating Kenergy's interviews as requested.

Executive Search Services Proposal

- Notifying candidates of their selection or rejection.
- Background investigations.
- Salary, contract, and employment negotiations.

Fees and Expenses

Our fee is \$55,000, plus expenses. The fee is payable at \$18,000 in advance; \$18,000 when we submit the long list of candidates; and the balance of \$19,000 when the CEO begins employment.

Reimbursable expenses, which will include a 10% mark-up for handling and carrying cost, will include:

- Mycoff, Fry & Prouse travel expenses to meet with Kenergy, if needed, as described under Information Gathering.
- Approved recruitment advertising expenses.
- Travel expenses for Mycoff, Fry & Prouse to conduct face-to-face interviews with approved candidates in Henderson, Kentucky, or other approved locations.
- Mycoff, Fry & Prouse travel expenses to attend Kenergy's interviews or additional meetings as requested by Kenergy.

Kenergy will incur expenses to interview the finalists in Henderson, Kentucky, and expenses to relocate the selected individual. Mycoff, Fry & Prouse will incur telephone, postage, printing, and other administrative expenses.

Search Manager and Search Team

Scott Fry will lead the search engagement with support from one of our senior recruiters.

Additional Information

Guarantee

We will conduct an additional search for no additional fee should the candidate we recommend terminate employment for any reason other than lack of work, illness, injury, or death within one year of the employment date.

Cancellation

Kenergy or Mycoff, Fry & Prouse may cancel this agreement at any time. If Kenergy employs any of the candidates submitted by Mycoff, Fry & Prouse at a later date, Kenergy will pay Mycoff, Fry & Prouse the fee described above.

Indemnification

Mycoff, Fry & Prouse and Kenergy will mutually indemnify each other.

We will provide Kenergy with status reports throughout the recruitment process.

Approvals



5/13/2015

Scott A. Fry

Date

Managing Director
Mycoff, Fry & Prouse LLC

Robert S. White

5/14/2015

Signature, Name, Title, and Date

Robert S. White Kenergy
Board Chairman

5

Compensation Study Proposal

Kenergy Corporation

Dan Bruning, SPHR
Sr. Principal, NRECA/NCG
3606 N. 156th Street
Ste 101-313
Omaha, NE 68116
(402) 266-1185
Dan.bruning@nreca.coop

December 26, 2013

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1.0 Objective

The purpose of this study is to install the COMPensate Wage & Salary Program to evaluate the current wage and salary program for Kenergy. This program will serve as a management information system, which will identify the parameters of fair market value for each position in the salary plan.

The wage and salary system focuses on the following key issues:

To ensure external equity -- that the Cooperative's jobs are compensated fairly in comparison with similar jobs in the appropriate job market.

To ensure internal equity -- that jobs requiring the same levels of education, experience, knowledge and responsibility are compensated consistently throughout the organization.

Workforce requirements are constantly changing due to a variety of influences such as organizational developments, technology, and industry competition, and it is the role of the compensation program to reflect these changes in a fair and equitable manner. By defining the parameters of fair market value for jobs at the cooperative, the COMPensate™ wage and salary system will provide the Board of Directors and management with a planning and budgeting tool, which will serve as part of the cooperative's management information system for both human and financial resources.

Benefits and administrative policies which coordinate the total compensation of employees are a strong driver of fair market value. We will use the results of the NRECA National Benefits Survey and up to date knowledge of what others are doing in the industry to evaluate and benchmark Kenergy's benefit offerings as well as personnel policies and offer recommendations to strengthen the plan while evaluating cost and the impact on employees.

NCG will work directly with the Board Chairperson or designated Board committee member to develop a CEO compensation analysis.

1.1 About NRECA – National Consulting Group

NRECA National Consulting Group (NRECA-NCG) is part of the NRECA family of services. NRECA-NCG provides specialized and targeted consulting services exclusively to NRECA member cooperatives. For the past twenty years, NRECA-NCG has been working with cooperatives and rural public power districts across the country to assist them in improving all facets of organizational performance by providing essential services in the areas of board governance, strategic planning, organizational analysis, compensation and benefits, business process improvement, safety, technology and benchmarking services.

NRECA-NCG's track record is based upon our ability to translate issues and challenges into an actionable improvement program. We utilize knowledge from best practice experience, industry expertise and our exclusive efforts working with the rural electric program provide us with an intimate knowledge to effectively guide our clients in creating focused and forward-thinking organizations.

NRECA/NCG has exclusive access to the NRECA National Compensation Survey as well as the NRECA National Benefits Survey (for distribution cooperatives only) to provide appropriate drill down data to provide your cooperative with the necessary benchmarks to remain competitive in today's environment. We also subscribe to other regional and nationwide surveys to insure your programs are reflective of the external and internal market.

2.0 Methodology

The COMPensate™ system allows the user to integrate the external compensation environment with internal job relationships to provide equitable and competitive pay scales. The COMPensate™ system utilizes a point factor system to evaluate all positions and to assign internal values. External salary data will be gathered from a variety of appropriate surveys that offer suitable comparables for the system. The surveys will encompass neighboring utilities as well as markets outside the utility industry, as appropriate.

A COMPensate™ model will be constructed using polynomial regression analysis to integrate the external salary data with the internal point-factor rankings. This model has the capability to competitively integrate local, regional and/or national salary data as appropriate for various job groupings. This model will be refined to ensure that the COMPensate™ program provides both internal equity and external competitiveness.

The COMPensate™ system allows management to quickly adapt existing and new positions to the changing workplace. As roles change and new positions are added to the workforce, the point factor system allows management the flexibility to evaluate and price these positions within the software.

3.0 Scope of Work

- Collection of data prior to commencement of onsite work *in electronic format* to include: current organization charts, current job descriptions, current wage and salary program, census information to include name, position title, and current wage. Copies of Administrative policies and summary of current benefit offerings broken out by: description of the benefit; cost; level of benefits and in some cases, utilization.
 - Evaluation of positions with the CEO and Sr. Staff utilizing the COMPensate™ point factor system.
 - Development of Kenergy's personalized compensation model.
 - Refinement of salary structures and integration of all positions into appropriate salary grades.
 - CEO Compensation Analysis and recommendations
 - Benefit review and recommendations
 - Projection of implementation costs as well as costing scenarios.
 - The development of a final report, requisite policies and administrative guidelines.
 - Optional presentation of results to Board at onsite meeting.

4.0 Action Steps

- Designing the Program

We will discuss with management the identification of appropriate labor markets (for the development of surveys and/or labor pricing strategies), areas of concern, pay philosophy, history and organizational goals.

- Evaluation of Positions

The foundation of a solid wage and salary plan starts with accurate and current job information. To insure that the positions are internally fair, these positions will be evaluated utilizing a point factor evaluation system. These factors consider job knowledge, supervisory responsibilities, level of responsibility, degree of complexity of problems and level of communication to establish internal value to the organization.

- Development of Personalized Compensation Model

In order to build a fair plan, which compares similar positions in the labor market outside the organization, external equity must be ensured. Evaluation results and relevant survey data from the labor market area from which your cooperative recruits all levels of personnel are merged utilizing polynomial regression analysis. This results in the generation of a points-salary curve, which is unique to your corporate environment.

- Calculation of Salary Structures and Costing

Results from the generation of a points-salary wage curve are used to calculate salary structures. Each grade will have a minimum, lower-third, midpoint, upper-third, and maximum value established. Evaluated positions will be integrated with salary grades and current salaries to generate implementation and costing scenarios. At this time additional fine-tuning and refining will take place.

- Policies, Written Report and Presentation of Results

A written report will be developed, including recommended policies and operating procedures as required. This report will be presented to the Board of Directors upon request.

5.0 Terms and Conditions

5.1 Pricing and Fees

NRECA will work closely with general management and staff to minimize costs whenever possible. *The consulting fees for this agreement are itemized below.* This project would be executed on a fixed fee, “not to exceed” basis. Actual project costs may be less than the amount quoted below, but will not exceed this amount.

Hourly rate = \$225/hr.

Phase	Location	Cost
COMPensate Model Overhaul	Onsite	\$ 7,500.00
Benefits Evaluation	Onsite	\$ 2,500.00
CEO Compensation Analysis	Offsite	\$ 1,200.00
*Board Presentation (Optional)	Onsite	\$ 1,800.00
TOTAL		\$13,000.00

5.2 Expenses

Normal business expenses for travel such as air fare, hotel accommodations, car rental, meals and parking will be billed to Kenergy in addition to the fee for actual hours expended on the project as listed above. Kenergy will approve all extraordinary expenses prior to the expenses being incurred.

6.0 Agreements

This proposal represents a contract for services rendered by NRECA's National Consulting Group to Kenergy.

By signing this document, Kenergy agrees to the terms and work to be performed during this project.

By: _____

(Signature)

(Date)

Greg Starheim

(Print Name)

GM/CEO

(Title)

Kenergy Corporation

(Company)

By: Dan Bruning

(Signature)

11/4/2013

(Date)

Dan Bruning

(Print Name)

Sr. Principal, HR Practice

(Title)

NRECA's National Consulting

Group

(Company)

BIO

***Dan Bruning, Senior Principal Consultant, SPHR® – CEBS
NRECA-NCG Human Resource Practice***

Dan has been with NRECA over 29 years assisting members on Human Resource issues relating to compensation, benefits, insurance claims, employee relations and organizational success.

While at Cooperative Benefit Administrators, (CBA) he was involved in all aspects of medical claims and the disability claims manager. His experience with the claims management process crossed many professions including employee/employer relations, insurance, legal and medical fields requiring strategic thinking, cost containment, communication and administration.

He became a Field Representative with the Insurance & Financial Services division of NRECA and in this capacity assisted members in the design, delivery and administration of NRECA pension and group benefit plans. He has extensive experience working with CEO's and Boards of Directors in the analysis, design and administration of benefit plans and employee communications.

Dan joined NRECA's National Consulting Group (NCG) in 2006 and is the Sr. Principal, Human Resource Practice. He regularly consults with CEO's and Boards of Directors in the development of executive and employee compensation plans, strategic plans aimed at succession planning using organizational management and total compensation philosophy, salary and benefit plan cost management and human resource relations.

He holds a BS degree, Management/Entrepreneurship, from Buena Vista University, a Certified Employee Benefit Specialist designation with the International Foundation of Employee Benefit Plans and the University of Pennsylvania, Wharton School of Business. Dan also holds the Senior Professional in Human Resources (SPHR®) certification from the Society for Human Resource Management. He is also an instructor at the NRECA Management Internship Program (MIP).



INVOICE

**Greg Starheim
Kenergy Corp.
P.O. Box 18
6402 Old Corydon Road
Henderson KY 42419-0018**

Customer Number	Invoice Number
2015	NCG 1452-001
Invoice Date	Due Date
31-DEC-14	30-JAN-15
Terms	Purchase Order Number
30 NET	NCG 1452

Invoice			
Line	Description	Qty	Amount
1	Strategic Planning Consulting Fee	1	7,480.00
2	Travel Expenses	1	725.01

Hourly rate = \$310 No Agreement

Special Instructions

Please contact Kate Veyan at 703.907.5926 if you have any questions regarding this invoice.

MAKE CHECK PAYABLE & MAIL TO

NRECA
P.O. BOX 758777
Baltimore, MD 21275-8777

TAX	0.00
TOTAL INVOICE AMOUNT	\$8,205.01

Contributions or gifts to NRECA are NOT deductible as charitable contributions for federal income tax purposes. However, payments ARE deductible by members as an ordinary and necessary business expense. NRECA Taxpayer Identification Number: 53-0116145.

Steve Thompson

From: Tim Skinner <tskinner@sda-architecture.com>
Sent: Friday, August 07, 2015 8:23 AM
To: Steve Thompson
Subject: RE: hourly rate or agreements

Steve,
We didn't have agreement for the work performed on the security enhancements at the various region offices or for the minor work at the Owensboro office. My hourly rate is \$135.00 per hour.
-Tim



SDA / Skinner Design Associates
ARCHITECTURE

From: Steve Thompson [<mailto:SThompson@kenergycorp.com>]
Sent: Friday, August 07, 2015 7:54 AM
To: Tim Skinner
Subject: hourly rate or agreements

I want to keep this very simple.
Are there any written agreements between you and Kenergy over the last few years? If yes, please provide a copy.
What is your typical hourly rate?
thanks

Confidentiality Notice: This e-mail message, including any attachments, is for the sole use of the intended recipient(s) and may contain confidential and privileged information. Any unauthorized review, copy, use, disclosure, or distribution is prohibited. If you are not the intended recipient, please contact the sender by reply e-mail and destroy all copies of the original message.

November 11, 2009



An SAIC Company

Mr. Rob Stumph, P.E.
Manager of Planning and Design
Kenergy Corp
P.O. Box 18
Henderson, KY 42419-0018

Subject: Authorization for Long Range Plan and Construction Work Plan

Dear Mr. Stumph:

Upon receipt of authorization from Kenergy Corp (KC), R. W. Beck, Inc. (R. W. Beck) will complete the tasks as outlined in the Proposal for Consulting Engineering Services dated November 2, 2009, to assist KC with the preparation of a Long-Range Plan and Construction Work Plan.

R. W. Beck will provide the services as described in the Proposal mentioned above in accordance with the pricing strategy detailed in the table below. Please initial each task required.

Cost Summary of Tasks	Initials
<i>Long-Range Plan</i>	
Not-to-Exceed Price	\$41,000 <i>JW</i>
Price for Each Alternative Case (\$5,000)	
<i>Optional Construction Work Plan</i>	
Not-to-Exceed Price	\$18,700 <i>JW</i>
Price for Each Additional Substation (\$2,700)	

Services will be performed under the terms and conditions of the Professional Services Agreement between the Kenergy Corp and R. W. Beck, Inc. dated August 27, 1999.

If this proposal meets your approval, you may execute the agreement by signing in the space provided on the next page and returning one signed copy to my attention for our records. We look forward to working with you on this project.

Sincerely,

R. W. BECK, INC.

Trishia Swayne, E.I.T.
Project Manager

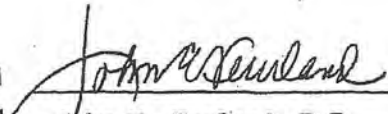
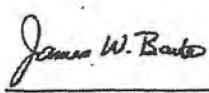
TS/mw

Mr. Rob Stumph, P.E.
November 11, 2009
Page 2

Authorization

KENERGY CORP

R. W. BECK, INC.

Signed		Signed	
Printed	<u>John E. Newland, P.E.</u> Kenergy Corp.	Printed	<u>James W. Baxter, P.E.</u> Vice President
Title	<u>Vice President Engineering</u>	Title	<u>Utility Planning and Engineering</u>
Date	<u>November 12, 2009</u>	Date	<u>November 11, 2009</u>

Electric Service Company, Ltd.

9740 McCowans Ferry Rd.
Versailles, KY 40383
Phone (859)873-8484 – Fax (859)879-1768

November 13, 2009

Kenergy Corp.
P.O. Box 18
Henderson, KY 42419

Attn: John Newland

Dear Sir:

As of present date our rates are as follows:

K. Cosby \$ 38.50
C. Cosby \$ 26.40

J. McKinney \$ 49.50

P. Cameron \$ 38.50
(Dale Jared)
J. Eaton \$ 28.60

L. Carrington \$ 40.00
A. Carrington \$ 28.60

C. Vaughn \$ 38.50
B. Canter \$ 28.60

J. Cornelius \$ 30.00

Plus actual per diem charges. Also as of 2009 the rate for vehicle mileage is \$0.58

Thank You,

John W. McKinney, Sr.
President

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015-00312 RATE APPLICATION

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Item 15) Provide Kenergy's policies specifying the compensation of directors and a schedule of standard directors' fees, per diems, and other compensation in effect during the test year. If changes occurred during the test year, indicate the effective date and the reason for the changes.

Response) Item 15, pages 2-4 of 4 contains the above referenced information. Kenergy has excluded for rate-making purposes certain expenses. See exhibit 5a, page 8, rows 13-17.

Witness) Steve Thompson



You. Touchstone Energy Cooperative.

BOARD POLICY

POLICY NO. 104

APPROVED: 12-4-01

REVISED: 2-11-03, 5-10-05, 1-10-06, 12-12-06,
10-9-07, 4-13-10, 12-14-10, 12-13-11

PAYMENT OF DIRECTORS' FEES AND EXPENSE ALLOWANCE

I. OBJECTIVE

To establish a fair and equitable basis upon which to compensate Directors for time spent on behalf of Kenergy and to reimburse Directors for expenses incurred in the performance of their official duties as a director.

II. POLICY

It is the policy of the company to pay all attendance fees and to reimburse Directors for travel, lodging, and other ordinary and necessary expenses incurred in the performance of their duties on behalf of Kenergy. This includes attendance at regular, special, and committee meetings, seminars, conferences, and other board authorized functions.

Board Fee – Each director shall receive a \$650 monthly retainer. Additionally, each director shall be paid a fee of \$300 for attendance at the regular monthly meeting of the Board of Directors. The Chairperson shall receive an additional \$100 per meeting, when presiding, and business is conducted.

Directors shall receive \$300 per day for committee or special meetings. Fees for participation in telephonic meetings shall be one-half the special meeting fee. The Chairperson is entitled to an additional \$50 fee for presiding during a telephonic meeting when business is conducted. Two or more activities are encouraged to be held on the same day (i.e., Board meeting and committee meeting) and a Director shall be entitled to fees and expenses for only one activity.

Directors, including the director who represents the industrial customers, shall not receive any fees for attendance at the Kenergy annual membership meeting or any Resource Committee meetings or functions. They are entitled to be reimbursed for travel at the standard mileage rate allowed by the Internal Revenue Service.

The Directors Emeritus shall be paid a fee of \$100 per regular board meeting attended, plus mileage.

Association and Industry-Related Fees – A Director shall be paid a fee of \$300 per day, plus expenses, for attending a conference, seminar, or meeting sponsored by KAEC,

NRECA, CFC, CoBank, etc. on behalf of Kenergy. A director shall be paid \$150 for one travel day and expenses for that day, including weekends, not occurring on an actual meeting day.

A Director attending educational seminars, conferences, business meetings, or other functions on behalf of the company shall report pertinent information to the Board at its next meeting.

Expense Reimbursement - A Director shall be reimbursed for expenses upon submission of a detailed, itemized, expense report, with receipts attached as appropriate. A separate expense report shall be submitted for regular meetings, special meetings, and committee meetings versus meetings for state, regional and national meetings, and industry-related meetings. Such expense report shall be submitted to the Vice President of Finance & Accounting and should be submitted within thirty (30) days following the activity for which reimbursement is requested. Receipts must be attached for any expense over \$25.

Expenses shall not be paid for the spouse or any family member of a Director accompanying the Director to meetings. If a spouse or family member accompanies the Director, the Director is expected to pay for all associated expenses. The board may authorize payment of expenses for a spouse or a family member when the activity is a group function.

Expenses for entertainment shall be reimbursed if the expenses are incurred for reasons attributable to reasonable and necessary company business. Any expense incurred for personal entertainment is not reimbursable.

Ordinary and necessary expenses include the cost of transportation, meals, lodging, telephone calls, Internet connection fees, cab fare or other local transportation, laundry, car rental, etc. Reimbursement shall be for actual out-of-pocket expenses. For travel in the Director's personal automobile, mileage shall be paid at the standard mileage rate allowed by the Internal Revenue Service. The mode of travel concerning personal automobile versus coach class airfare is left up to the discretion of the Director, but a Director is encouraged not to exceed a reasonable airfare when traveling by a personal automobile.

It shall be the responsibility of the Audit Committee to review the expenses of the board on a timely basis.

Insurance - All directors shall be covered for business travel insurance benefits in accordance with Kenergy's group insurance policies. Health and dental insurance coverage shall not be paid by Kenergy for directors. Effective January 1, 2008, directors not currently covered by Kenergy's group insurance policies shall not be allowed to participate in the insurance.

The leadership and governance of Kenergy is entrusted by its members to the board of directors. It is, therefore, important that measures be taken to minimize the risk of loss of board members during business travel.

To reduce the exposure of its members to the loss of board members in travel accidents, it shall be the board of directors' policy to avoid, where reasonably convenient, travel by more than four directors in any one automobile, van, airplane or other method of transportation.

It shall be the responsibility of the individual board members to implement this policy. The board of directors shall be responsible for any changes to the policy.

Any exceptions, questions, or clarifications concerning this policy are to be addressed to the Chairperson who will in turn make a decision or present it to the full board for resolution.

The Board of Directors shall be responsible for ensuring compliance with this policy on the part of its members.

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

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Item 16) Provide the date, time, and a general description of the activities at the most recent annual members' meeting. Indicate the number of new board members elected. For the most recent meeting and the five previous annual members' meetings, provide the number of members in attendance, the number of members voting for new board members, and the total cost of the annual meeting.

Response) Item 16, page 2 of 2 contains the above referenced information.

Witness) David Hamilton



**RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015 RATE APPLICATION

Most Recent Annual Meeting – Tuesday, June 9, 2015 4:00 p.m. – 8:30 p.m.

The meeting was held June 9, 2015, at the Henderson Fine Arts Center in Henderson, Kentucky. Registration for the meeting ran from 4:00 p.m. to 6:30 p.m. Member-owners received a bucket and three CFLs upon registering. They and their families were served a light meal consisting of a pulled-pork sandwich or two hot dogs, chips, cookie and drink. Local Henderson vocalist Keith Vincent provided musical entertainment during mealtime/registration. The Denny Whalen duo caricature artists provided four hours of fun-loving caricatures. The business session included a welcome from the board chair, report of the board secretary concerning there being a quorum present, remarks by the President and CEO, Greg Starheim, and announcement of and the awarding of two (2) \$1,500 and (24) \$500 scholarships. The main entertainment attraction Brian Free & Assurance, gospel quartet, performed immediately following the business meeting and scholarship awards. Door prizes were awarded immediately following their performance, ending the event about 8:30 p.m.

Data on Most Recent (2010) and Four Previous Annual Meetings

	2015	2014	2013	2012	2011	2010
# Members in Attendance	391	538	402	590	366	541
# Members Voting for New Board Members	0	2,475	999	2,269	0	1,622
# of Board Members Elected or Re-Elected	3	4 Re-elected 1 New	3 Re-elected	2 Re-elected 1 New	5 Re-elected	3 Re-elected
Total Cost of Annual Mtg.	\$35,899	\$27,889	\$32,233	\$32,209	\$31,605	\$29,179

Note: Cost of Annual Meeting excludes staff labor and overhead.
Expenses include scholarship awards.

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
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Item 17) Provide the following:

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

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

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

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

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

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

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
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Response 17a) See Page 1 of Exhibit 9 to the application for the amounts and percentages by class. See the answer to Q23 of Exhibit 7 to the application, "Direct Testimony of Jack D. Gaines", and refer to page 6 of Exhibit 10 to the application for an explanation of the methodology.

Response 17b) See Pages 2-5 of Exhibit 9 to the application showing how the increases or decreases were distributed to each rate component. See the answer to Q.26 in Exhibit 7, "Direct Testimony of Jack D. Gaines", for an explanation of the methodology.

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

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

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

**KENERGY CORP.
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Response 17d) See the answer to Q.26 in Exhibit 7 to the application, "Direct Testimony of Jack D. Gaines", for an explanation of the methodology.

Response 17e) and f) See the answers to Q.7 and Q.8 in Exhibit 7 to the application, "Direct Testimony of Jack D. Gaines", for an explanation of the methodology. As shown on Attachment A of Exhibit 7, FAC and ES revenues have been synchronized with the FAC and ES costs. The FAC and ES revenues are offset dollar for dollar by FAC and ES expense, thus producing no margins. In this way, FAC and ES revenues and expenses are effectively removed from the test year.

Witness) Jack Gaines

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Item 18) For each rate schedule (rate class), provide the following information for the test year:

- a. Number of customers;
- b. Kilowatt-hour sales;
- c. Rate schedule's percentage of Kenergy's total kilowatt-hour sales;
- d. Monthly peak kilowatt ("kW") demands for the rate schedule;
- e. Total revenue collected; and
- f. Rate schedule's percentage of Kenergy's total revenues.

Response 18 a-f) Item 18, pages 2 – 6 contains the above referenced information.

Witnesses) Jack Gaines

KENERGY CORP.
2015-00312 RATE APPLICATION
CUSTOMERS, KWH AND REVENUE BY CLASS-TEST YEAR JUNE 30, 2015

Line No.	(a)	(b)	(c)	(d)	(e)	(f)
	RATE	AVG. NO. CUSTOMERS (exc. YDL only)	KWH BILLED	% of the KWH to total KWH	REVENUE BILLED	% of Revenue to total Revenue
5	Residential - Single & Three Phase					
6	Base Rate	45,250	734,264,974	63.05%	\$ 82,853,339	64.87%
7	WAF's / Base Rate Credit				\$ (10,466,296)	
8	Subtotal				\$ 72,387,043	
10	Commercial and all other single phase					
11	Base Rate	9,419	121,175,195	10.40%	\$14,565,212	11.40%
12	WAF's / Base Rate Credit				(\$1,832,037)	
13	Subtotal				\$12,733,175	
15	Commercial & Public Bldgs - Three Phase(Under 1000 KW)					
17	Base Rate	1,112	200,804,196	17.24%	\$20,542,293	16.08%
18	WAF's / Base Rate Credit				(\$2,628,940)	
19	Subtotal				\$17,913,354	
21	Commercial - Three-Phase (1001 KW and over)					
23	Base Rate	14	95,367,856	8.19%	\$ 7,477,648	5.85%
24	WAF's / Base Rate Credit				(\$991,390)	
25	Subtotal				\$ 6,486,258	
27	Total Unmetered Lighting					
28	Base Rate		13,032,030	1.12%	2,282,804	1.79%
29	WAF's / Base Rate Credit				(278,569)	
30	Subtotal				2,004,235	
32	Total Non direct served - Billings					
33	Base Rate	55,795	1,164,644,251	100.00%	\$127,721,296	100.00%
34	WAF's / Base Rate Credit				(\$16,197,231)	
35	Subtotal	55,795	1,164,644,251		\$111,524,065	
36	Unbilled Impact		(6,281,485)		\$17,503	
37	Total Non direct served - booked	55,795	1,158,362,766		\$ 111,541,568	
39	Direct served (Class A) - base rate	2	7,440,270,045	87.98%	258,778,301	
40	Other charges and credits					
41	Total Class A				258,778,301	83.78%
42	Direct served (Class B) - base rate	3	681,396,184	8.06%	\$34,147,411	
43	Other charges and credits				\$2,481,477	
44	WAF's / Base Rate Credit				(\$5,531,782)	
45	Total Class B				\$31,097,106	10.07%
46	All other (Class C) - base rate	17	335,009,938	3.96%	\$21,998,743	
47	WAF's / Base Rate Credit				(\$2,994,645)	
48	Total Class C				\$19,004,098	6.15%
49	Total direct serves	22	8,456,676,167	100.00%	\$308,879,506	100.00%
51	Subtotal - all	55,817	9,615,038,933		\$420,421,073	
53	Misc. Revenues	NA	NA		\$1,849,397	
55	Total All	55,817	9,615,038,933		\$422,270,470	

**KENERGY CORP.
2015-00312 RATE APPLICATION
PEAK DEMAND
NON-DEDICATED
TWELVE MONTHS ENDING JUNE 30, 2015**

<u>MONTH</u>	<u>METERED KW</u>
JULY	244,739
AUGUST	249,283
SEPTEMBER	230,526
OCTOBER	192,543
NOVEMBER	224,927
DECEMBER	209,648
JANUARY	283,049
FEBRUARY	275,961
MARCH	248,910
APRIL	137,945
MAY	186,039
JUNE	<u>237,385</u>
TOTAL	2,720,955

**KENERGY CORP.
2015-00312 RATE APPLICATION
PEAK DEMAND
SMELTER DELIVERY POINTS
TWELVE MONTHS ENDING JUNE 30, 2015**

<u>MONTH</u>	<u>METERED KW</u>
JULY	865,872
AUGUST	865,988
SEPTEMBER	858,485
OCTOBER	875,117
NOVEMBER	875,722
DECEMBER	874,454
JANUARY	883,224
FEBRUARY	881,093
MARCH	886,565
APRIL	879,393
MAY	878,688
JUNE	857,751
TOTAL	<u>10,482,352</u>

KENERGY CORP.
2015-00312 RATE APPLICATION
PEAK DEMAND
TOTAL CLASS B DIRECT SERVES
TWELVE MONTHS ENDING JUNE 30, 2015

<u>MONTH</u>	<u>BILLED KW</u>
JULY	83,289
AUGUST	84,886
SEPTEMBER	80,607
OCTOBER	81,818
NOVEMBER	81,658
DECEMBER	80,975
JANUARY	80,763
FEBRUARY	80,089
MARCH	79,753
APRIL	78,736
MAY	79,086
JUNE	<u>80,482</u>
TOTAL	972,142

**KENERGY CORP.
2015-00312 RATE APPLICATION
PEAK DEMAND
TOTAL CLASS C DIRECT SERVES
TWELVE MONTHS ENDING JUNE 30, 2015**

<u>MONTH</u>	<u>BILLED KW</u>
JULY	59,541
AUGUST	60,035
SEPTEMBER	59,713
OCTOBER	59,975
NOVEMBER	60,544
DECEMBER	59,062
JANUARY	60,558
FEBRUARY	60,691
MARCH	59,756
APRIL	60,918
MAY	60,261
JUNE	<u>59,787</u>
TOTAL	720,841

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
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Item 19) Provide a schedule of purchased power costs for the test year and the 12-month period immediately preceding the test year by vendor, separated into demand and energy components. Include kW and kWh purchased. Indicate any estimates used and explain their use in detail.

Response) Item 19, pages 2-11 of 11 contains the above referenced information.

Witness) Steve Thompson

KENERGY CORP.
 2015-00312 RATE APPLICATION PSC INFORMATION REQUEST NO. 1
 NON-DEDICATED SYSTEM POWER COST Item 19
 Test year ending June 30, 2015

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
MONTH	BILLED KW	ACTUAL KW	KWH	BILLED LF	ACTUAL LF	DEMAND KW	ENERGY KWH	FUEL ADJ	ENVIRONMENTAL SURCHARGE	UNWIND SURCREDIT	NON-FAC PPA	MRSM	RER	MRSM/RER BASE RATE CREDIT	TOTAL
July	244,739	244,739	105,959,330	58.19%	58.19%	\$3,378,622	\$4,768,170	\$527,148	\$472,224	-\$13,351	-\$41,218	-\$1,114,443		-\$1,277,656	\$6,699,495
August	249,283	249,283	115,083,690	62.06%	62.06%	\$3,441,352	\$5,179,216	\$296,136	\$611,799	-\$14,602	-\$44,771	-\$1,032,927		-\$1,373,048	\$7,063,255
September	230,526	230,526	91,603,530	55.19%	55.19%	\$3,182,411	\$4,122,159	\$221,039	\$510,405	-\$11,542	\$42,779	-\$830,925		-\$1,121,434	\$6,114,892
October	192,543	192,543	80,836,149	56.43%	56.43%	\$2,658,056	\$3,637,627	\$39,610	\$387,250	-\$10,185	\$37,750	-\$514,648		-\$979,917	\$5,255,543
November	224,927	224,927	103,328,140	63.72%	63.72%	\$3,105,117	\$4,649,766	\$175,038	\$475,627	-\$13,019	\$48,254	-\$762,879		-\$1,233,691	\$6,444,213
December	209,648	209,648	111,221,128	71.31%	71.31%	\$2,894,191	\$5,004,951	\$288,730	\$530,690	-\$5,239	\$51,940	-\$948,982		-\$1,299,008	\$6,517,274
January	283,049	283,049	125,072,249	59.39%	59.39%	\$3,907,491	\$5,628,251	\$193,862	\$624,510		\$58,408	-\$924,021	-\$45,938	-\$1,502,919	\$7,939,845
February	275,951	275,951	124,521,332	67.15%	67.15%	\$3,809,642	\$5,603,460	\$310,681	\$637,415		\$58,151	-\$324,617	-\$774,399	-\$1,491,095	\$7,829,239
March	248,910	248,910	98,964,723	53.51%	53.51%	\$3,436,203	\$4,453,413	\$307,879	\$345,335		\$46,217	-\$297,220	-\$475,939	-\$1,211,426	\$6,604,460
April	137,945	137,945	72,416,408	72.91%	72.91%	\$1,904,331	\$3,258,738	\$268,303	\$174,221		\$33,618	-\$247,907	-\$282,385	-\$847,073	\$4,262,046
May	186,039	186,039	84,193,362	60.83%	60.83%	\$2,568,268	\$3,788,701	\$347,887	\$221,413		\$39,318	-\$325,241	-\$346,102	-\$1,007,694	\$5,286,551
June	237,385	237,385	106,757,429	62.46%	62.46%	\$3,277,100	\$4,804,084	\$40,888	\$587,138		\$49,856	-\$327,282	-\$430,134	-\$1,279,084	\$6,722,566
TOTAL	2,720,955	2,720,955	1,219,967,468	61.42%	61.42%	\$37,562,784	\$54,898,536	\$3,017,200	\$5,578,026	-\$67,838	\$380,503	-\$7,651,092	-\$2,354,897	-\$14,624,046	\$76,739,177

Coop usage-see attached
 G/I account 555.0 = to Form 7

\$76,739,177.24
 -\$183,310.32
\$76,555,866.92

KENERGY
KENERGY CORP.
2015-00312 RATE APPLICATION PSC INFORMATION REQUEST NO. 1
NON-DEDICATED SYSTEM POWER COST Item 19
FOR THE PERIOD ENDING JUNE 30, 2014
PURCHASED FROM BIG RIVERS ELECTRIC

ROW	(a) MONTH	(b) BILLED KW	(c) ACTUAL KW	(d) KWH	(e) BILLED LF	(f) ACTUAL LF	(g) DEMAND KW	(h) ENERGY KWH	(i) FUEL ADJ	(j) ENVIRONMENTAL SURCHARGE	(k) UNWIND SURCREDIT	(l) NON-FAC PPA	(m) MEMBER RATE STABILITY MECHANISM	(n) MRSM BASE RATE CREDIT	(o) TOTAL
1	JULY	245,168	245,168	110,520,896	60.59%	60.59%	\$2,512,866.71	\$3,286,449.36	\$344,383.11	\$307,454.30	(\$365,271.56)	(\$149,976.85)	(\$641,558.97)		5,294,346.10
2															
3	AUGUST	246,833	246,833	112,030,084	61.00%	61.00%	\$2,903,040.90	\$3,344,058.65	\$382,246.65	\$355,641.02	(\$370,259.43)	(\$152,024.83)	(\$727,468.87)		5,735,234.09
4															
5	SEPTEMBER	242,436	242,436	95,494,851	54.71%	54.71%	\$4,109,290.20	\$2,864,845.53	\$247,236.17	\$342,953.18	(\$315,610.48)	(\$37,147.50)	(\$581,308.33)		6,630,258.77
6															
7	OCTOBER	185,177	185,177	87,183,116	63.28%	63.28%	\$1,026,996.34	\$3,770,020.86	\$244,199.91	\$257,520.03	(\$288,140.20)	(\$33,914.23)	(\$493,611.91)		4,483,070.80
8															
9	NOVEMBER	216,352	216,352	99,145,400	63.65%	63.65%	\$2,793,969.73	\$3,470,089.00	\$266,899.42	\$410,934.89	(\$327,675.55)	(\$38,567.56)	(\$668,613.78)		5,907,036.15
10															
11	DECEMBER	244,394	244,394	119,798,440	65.89%	65.89%	\$3,156,104.12	\$4,192,945.40	\$311,236.35	\$458,036.89	(\$395,933.84)	(\$46,801.59)	(\$758,131.99)		6,917,655.34
12															
13	JANUARY	308,098	308,098	142,543,380	62.18%	62.18%	\$3,978,777.57	\$4,989,018.30	\$300,338.90	\$603,901.94	(\$32,072.26)	(\$55,449.37)	(\$1,330,017.92)		8,454,497.16
14															
15	FEBRUARY	274,393	274,393	117,913,463	63.95%	63.95%	\$6,789,031.61	\$4,126,971.21	\$638,973.06	\$494,765.42	(\$26,530.53)	(\$45,868.34)	(\$1,485,945.99)	(3,245,520.41)	7,245,876.03
16															
17	MARCH	230,823	230,823	103,944,390	60.53%	60.53%	\$5,711,022.67	\$3,638,053.65	\$818,666.02	\$226,302.72	(\$23,387.49)	(\$40,434.37)	(\$1,355,450.63)	(2,730,174.45)	6,244,598.12
18															
19	APRIL	173,212	173,212	75,146,502	60.26%	60.26%	\$2,391,191.66	\$3,381,592.59	\$264,365.39	\$276,403.67	(\$9,543.61)	(\$29,231.99)	(\$772,596.02)	(905,796.91)	4,596,384.78
20															
21	MAY	195,761	195,761	88,354,590	60.66%	60.66%	\$2,702,480.61	\$3,975,956.55	\$241,031.32	\$254,647.72	(\$11,221.03)	(\$34,369.94)	(\$768,252.95)	(1,057,968.96)	5,302,303.32
22															
23	JUNE	239,261	239,261	104,322,938	60.56%	60.56%	\$3,302,998.11	\$4,694,532.21	\$185,486.18	\$469,398.36	(\$13,249.01)	(\$40,581.62)	(\$976,718.80)	(1,256,410.94)	6,365,452.49
24															
25	TOTAL	2,801,908	2,801,908	1,256,398,050			41,377,770.23	45,734,533.31	4,245,062.48	4,457,958.14	(\$2,178,894.99)	(\$704,168.19)	(\$10,559,676.16)	(\$9,195,871.67)	73,176,713.15
26															
27														Coop usage	\$73,176,713.15
28														G/I account 555.0 = to Form 7	-\$167,260.20
29															<u>\$73,009,452.95</u>

KENERGY CORP.
2015-00312 RATE APPLICATION PSC information request no. 1 item 19
Purchased Power from Big Rivers Electric-Direct Serves Class B
Twelve months ending June 30, 2015

row	(a) Month	(b) billed KW	(c) billed KWH	(d) DEMAND	(e) includes domtar charges ENERGY	(f) WHOLESALE ADJUSTMENT FACTORS	(g) TOTAL COST
1	July	83,289	60,484,221	892,442	2,314,639	(532,360)	2,674,721
2	August	84,886	61,688,346	909,554	2,355,653	(545,594)	2,719,613
3	September	80,607	69,212,919	863,704	2,632,421	(451,375)	3,044,750
4	October	81,818	57,549,781	876,680	2,192,323	(443,730)	2,625,273
5	November	81,658	52,775,301	874,965	2,019,751	(451,593)	2,443,123
6	December	80,975	56,823,953	867,647	2,190,761	(448,209)	2,610,199
7	January	80,763	54,554,872	865,376	2,078,915	(463,140)	2,481,151
8	February	80,089	48,931,279	858,154	1,907,368	(412,238)	2,353,284
9	March	79,753	58,259,007	854,553	2,209,565	(469,883)	2,594,235
10	April	78,736	53,945,661	843,656	2,046,727	(450,949)	2,439,434
11	May	79,086	51,077,923	847,406	1,941,964	(412,975)	2,376,396
12	June	80,482	56,092,921	862,365	2,110,019	(449,737)	2,522,647
13		972,142	681,396,184	10,416,502	26,000,106	(5,531,782)	30,884,826
		backup kwh	63,298,170	see domtar			
		Other kwh	618,098,014				

KENERGY CORP.
 2015-00312 RATE APPLICATION
 Purchased Power from Big Rivers Electric-Direct Serves Class B
 Twelve Months Ending June 30, 2014

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	MONTH	KW	KWH	DEMAND	ENERGY	WHOLESALE ADJUSTMENT FACTORS	TOTAL
1	JULY	101,588	73,942,131	\$1,066,674	\$1,899,176	-\$305,675	\$2,660,175
2	AUGUST	80,064	70,250,460	\$895,075	\$2,045,965	-\$240,194	\$2,700,846
3	SEPTEMBER	79,459	88,666,805	\$986,086	\$2,813,325	-\$184,846	\$3,614,565
4	OCTOBER	79,954	76,491,305	\$669,724	\$2,561,907	-\$188,017	\$3,043,614
5	NOVEMBER	80,222	51,493,679	\$859,579	\$1,565,449	-\$177,386	\$2,247,641
6	DECEMBER	81,075	53,014,514	\$868,719	\$1,619,263	-\$182,682	\$2,305,301
7	JANUARY	80,547	54,252,428	\$863,061	\$1,945,459	-\$186,976	\$2,621,544
8	FEBRUARY	81,284	50,120,708	\$1,461,405	\$1,868,559	-\$1,003,765	\$2,326,199
9	MARCH	80,057	55,300,686	\$1,439,345	\$1,969,665	-\$1,037,533	\$2,371,477
10	APRIL	80,344	55,151,566	\$860,886	\$2,159,191	-\$583,213	\$2,436,864
11	MAY	80,530	56,214,482	\$862,879	\$2,168,377	-\$603,507	\$2,427,749
12	JUNE	83,894	58,702,356	\$898,924	\$2,292,113	-\$624,322	\$2,566,715
13	TOTAL	989,018	743,601,120	\$11,732,356	\$24,908,449	-\$5,318,116	\$31,322,689

KENERGY CORP.
 2015-00312 RATE APPLICATION PSC INFORMATION REQUEST NO. 1 ITEM 19
 Purchased power from Big Rivers Electric - Direct Serves class C
 Twelve Months ending June 30, 2015

(a) row	(b) month	(c) CONTRACT MINIMUM	(d) billed KW	(e) power factor KW	(f) KWH	(g) includes special charges DEMAND	(h) includes special charges ENERGY	(i) sum of unwind	(j) power factor DOLLARS	(k) TOTAL COST
1	July	37,141	59,541	496	27,466,692	654,325	1,045,108	(265,081)	5,315	1,439,666
2	August	37,141	60,035	412	28,879,300	661,133	1,098,857	(278,714)	4,415	1,485,691
3	September	37,141	59,713	680	26,954,693	655,531	1,025,626	(237,067)	7,286	1,451,376
4	October	37,141	59,975	747	29,771,820	659,888	1,132,818	(261,843)	8,004	1,538,867
5	November	37,141	60,544	688	27,217,190	663,093	1,035,614	(239,375)	7,372	1,466,704
6	December	37,141	59,062	638	26,547,970	649,154	1,010,150	(233,489)	6,836	1,432,651
7	January	38,341	60,558	451	29,215,650	663,229	1,111,655	(256,952)	4,832	1,522,765
8	February	38,341	60,691	400	26,955,079	662,153	1,025,641	(237,070)	4,286	1,455,010
9	March	38,341	59,756	427	28,849,133	655,193	1,097,710	(253,728)	4,575	1,503,750
10	April	38,341	60,918	802	27,389,967	662,855	1,042,188	(240,895)	8,593	1,472,742
11	May	37,879	60,261	686	27,936,570	654,663	1,062,987	(245,702)	7,351	1,479,298
12	June	37,241	59,787	780	27,825,874	666,853	1,058,775	(244,729)	8,379	1,489,279
13		451,330	720,841	7,207	335,009,938	7,908,069	12,747,128	(2,994,645)	77,245	17,737,798

KENERGY CORP.
2015 RATE APPLICATION-00312
Purchased Power from Big Rivers Electric-Direct Serves Class C
Twelve Months Ending June 30, 2014

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	MONTH	KW	KWH	DEMAND	ENERGY	WHOLESALE ADJUSTMENT FACTORS	TOTAL
1	JULY	60,728	26,892,870	\$659,236	\$659,336	-\$122,874	\$1,195,698
2	AUGUST	63,260	27,726,262	\$720,220	\$742,172	-\$126,681	\$1,335,711
3	SEPTEMBER	63,772	26,811,827	\$817,721	\$804,355	-\$96,549	\$1,525,527
4	OCTOBER	64,242	29,312,248	\$564,298	\$879,367	-\$105,553	\$1,338,112
5	NOVEMBER	64,132	26,973,818	\$711,794	\$809,215	-\$97,133	\$1,423,876
6	DECEMBER	63,752	27,088,155	\$708,922	\$812,645	-\$97,544	\$1,424,022
7	JANUARY	64,289	29,228,680	\$708,334	\$876,860	-\$105,252	\$1,479,942
8	FEBRUARY	62,592	27,031,990	\$1,155,950	\$946,120	-\$687,170	\$1,414,899
9	MARCH	63,561	29,317,260	\$1,166,603	\$1,026,104	-\$713,865	\$1,478,842
10	APRIL	90,370	27,843,340	\$982,410	\$1,059,439	-\$324,403	\$1,717,446
11	MAY	66,668	28,774,590	\$732,790	\$1,094,873	-\$335,253	\$1,492,411
12	JUNE	65,539	27,800,190	\$726,324	\$1,057,797	-\$323,900	\$1,460,222
13	TOTAL	792,905	334,801,230	\$9,654,602	\$10,768,283	-\$3,136,178	\$17,286,707

**KENERGY CORP.
2015-00312 RATE APPLICATION
PEAK DEMAND
SMELTER DELIVERY POINTS
TWELVE MONTHS ENDING JUNE 30, 2014**

<u>ROW</u>	<u>MONTH</u>	<u>METERED KW</u>
1	JULY	860,058
2	AUGUST	870,910
3	SEPTEMBER	863,718
4	OCTOBER	874,252
5	NOVEMBER	882,317
6	DECEMBER	884,678
7	JANUARY	886,291
8	FEBRUARY	882,245
9	MARCH	880,732
10	APRIL	881,294
11	MAY	883,008
12	JUNE	<u>875,535</u>
13	TOTAL	10,525,038

KENERGY CORP.
2015-00312 RATE APPLICATION
Purchased Power-Century Hawesville and Century Sebree
Twelve Months Ending June 30, 2014

	(a)	(b)	(c)
	<u>MONTH</u>	<u>KWH</u>	<u>PURCHASED POWER</u>
1	JULY	0	\$ -
2	AUGUST (estimated)	136,015,315	\$ 6,572,135
3	SEPTEMBER	343,899,418	\$ 10,581,858
4	OCTOBER	355,336,109	\$ 14,923,927
5	NOVEMBER	349,467,168	\$ 16,615,122
6	DECEMBER	368,938,786	\$ 13,033,275
7	JANUARY	351,435,840	\$ 24,391,557
8	FEBRUARY	588,593,779	\$ 31,763,060
9	MARCH	640,100,157	\$ 27,440,292
10	APRIL	621,499,112	\$ 15,631,469
11	MAY	632,773,051	\$ 30,378,861
12	JUNE	<u>611,234,870</u>	<u>\$ 25,132,588</u>
13	TOTAL	<u>4,999,293,605</u>	<u>\$ 216,464,146</u>

KENERGY CORP.
2015 RATE APPLICATION-00312
Purchased Power from Big Rivers Electric-Century Hawesville and Century Sebree
Twelve Months Ending June 30, 2014

	(a)	(b)	(c)
	<u>MONTH</u>	<u>KWH</u>	<u>PURCHASED POWER</u>
1	JULY	621,482,688	\$ 30,265,219.88
2	AUGUST (estimated)	485,467,373	\$ 23,693,084.65
3	SEPTEMBER	258,035,273	\$ 15,691,465.55
4	OCTOBER	273,329,499	\$ 13,805,538.58
5	NOVEMBER	273,255,336	\$ 15,388,325.20
6	DECEMBER	284,565,525	\$ 15,548,546.62
7	JANUARY	284,900,026	\$ 15,982,553.29
8	FEBRUARY	0	\$ -
9	MARCH	0	\$ -
10	APRIL	0	\$ -
11	MAY	0	\$ -
12	JUNE	0	\$ -
13	TOTAL	<u>2,481,035,720</u>	<u>\$130,374,733.77</u>

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.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015-00312 RATE APPLICATION

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Item 20) Describe how the test-year capitalization rate was determined. If differing rates were used for specific expenses (i.e., payroll, transportation clearing accounts, depreciation, etc.), indicate the rate and how it was determined. Indicate all proposed changes to the test-year capitalization rate and how they were determined.

Response) Kenergy does not use pre-determined capitalization rates. All employees complete daily timesheets specifying time worked by account number. Please refer to Exhibit 5a of the application, pages 6d and 7c for the summary of the labor and overheads account allocation for the test year.

Witness) Steve Thompson

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015-00312 RATE APPLICATION

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Item 21) Provide the following:

a. A schedule of salaries and wages for the test year and each of the three calendar years preceding the test year as shown in Format 21a. For each time period, provide the amount of overtime pay.

b. A schedule showing the percentage of increase in salaries and wages for both union and non-union employees for the test year and the five preceding calendar years.

Response 21a) Item 21, pages 2–3 of 3, contain the above referenced information.

Response 21b) See response to Item 22, page 3 of 3.

Witnesses) Keith Ellis

KENERGY CORP.
 2015-00312 RATE APPLICATION
 Analysis of Salaries and Wages
 for the Calendar Years 2012 through 2014
 and the Test Year ending June 30, 2015

Line No.	Item (a)	2012		2013		2014		Test Year June 30, 2015	
		Amount (b)	% (c)	Amount (d)	% (e)	Amount (f)	% (g)	Amount (h)	% (i)
1.	Wages charges to expense:								
2.	Power Production expense								
3.	Transmission expenses								
4.	Distribution expenses	\$ 3,603,230.64		\$ 3,555,927.95	-1.31%	\$ 3,666,070.82	3.10%	\$ 3,640,610.57	-0.69%
5.	Customer accounts expense	\$ 1,851,297.63		\$ 2,067,110.36	11.66%	\$ 2,080,028.67	0.62%	\$ 2,160,252.58	3.86%
6.	Sales expense	\$ 53,587.79		\$ 50,033.36	-6.63%	\$ 43,567.69	-12.92%	\$ 55,535.70	27.47%
7.	Administrative and general expenses:								
	(a) Administrative and general salaries	\$ 1,087,311.02		\$ 1,325,018.11	21.86%	\$ 1,344,815.30	1.49%	\$ 1,402,494.35	4.29%
	(b) Office supplies and expense								
	(c) Administrative expense transferred-cr								
	(d) Outside services employed								
	(e) Property insurance								
	(f) Injuries and Damages								
	(g) Employee pensions and benefits								

Note: Show percent increase of each year over the prior year in Columns (c), (e), (g), and (i).

KENERGY CORP.

2015-00312 RATE APPLICATION

Analysis of Salaries and Wages
for the Calendar Years 2012 through 2014
and the Test Year ending June 30, 2015

Line No.	Item (a)	2012		2013		2014		Test Year June 30, 2015	
		Amount (b)	% (c)	Amount (d)	% (e)	Amount (f)	% (g)	Amount (h)	% (i)
		7.	Administrative and general expenses (continued):						
	(h) Franchise requirements								
	(i) Regulatory commission expenses	\$ 8,909.26		\$ 34,175.14	283.59%	\$ 12,653.51	-62.97%	\$ 517.79	-95.91%
	(j) Duplicate charges - cr.								
	(k) Miscellaneous general expense	\$ 199,593.16		\$ 197,751.25	-0.92%	\$ 132,889.15	-32.80%	\$ 113,610.17	-14.51%
	(l) Maintenance of general plant	\$ 237,440.73		\$ 217,419.57	-8.43%	\$ 328,398.72	51.04%	\$ 341,950.40	4.13%
8.	Total administrative and general expenses L7 (a) through L7(l)	\$ 1,533,254.17		\$ 1,774,364.07	15.73%	\$ 1,818,756.68	2.50%	\$ 1,858,572.71	2.19%
9.	Total salaries and wages charged expense (L2 through L6 + L8)	\$ 7,041,370.23		\$ 7,447,435.74	5.77%	\$ 7,608,423.86	2.16%	\$ 7,714,971.56	1.40%
10.	Wages Capitalized	\$ 3,730,424.54		\$ 3,624,384.73	-2.84%	\$ 3,612,703.52	-0.32%	\$ 3,677,190.11	1.78%
11.	Wages-Other (non-operating & A/R accts)	\$ 96,682.80		\$ 41,129.29	-57.46%	\$ 102,201.44	148.49%	\$ 5,898.10	-94.23%
12.	Total Salaries and Wages	\$ 10,868,477.57		\$ 11,112,949.76	2.25%	\$ 11,323,328.82	1.89%	\$ 11,398,059.77	0.66%
13.	Ratio of salaries and wages charged expense to total wages (L9 / L12)	65%		67%		67%		68%	
14.	Ratio of salaries and wages capitalized to total wages (L10 / L12)	34%		33%		32%		32%	
15.	Ratio of salaries and wages-Other to total wages (L11 / L12)	1%		0%		1%		0%	
16.	Overtime Dollars	\$ 1,020,549		\$ 1,166,415		\$ 1,120,960		\$ 1,002,375	
17.	Overtime Hours	23,240.0		26,793.0		24,861.0		21,905.0	

Note: Show percent increase of each year over the prior year in Columns (c), (e), (g), and (i).

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015-00312 RATE APPLICATION

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Item 22) Provide the following payroll information for each employee:

- a. The actual regular hours worked during the test year;
- b. The actual overtime hours worked during the test year;
- c. The test-year-end wage rate for each employee and the date of the last increase; and
- d. A calculation of the percentage of increase granted during the test year.
- e. The annual percentage of increase granted for both salaried and hourly employees for 2009 to 2014. The information shall identify all the employees as either salaried or hourly and also as either full-time, part-time, or temporary. Employee numbers or other identifiers should be used instead of employee names. Include an explanation of how the overtime pay rate is determined. All employees terminated during the test year shall be identified (along with the month in which the termination occurred), as well as those employees who replaced terminated employees or were otherwise added to the payroll during the test year. If Kenergy has more than 100 employees, the above information may be provided by employee classification.

Response a – d) Item 22, page 2-3 of 3, contains the above referenced information.

Witnesses) Keith Ellis

KENERGY CORP.
2015 RATE APPLICATION
PSC information request No. 1 ITEM 22 A-D

Line No.	(a) Pay Grade	(b) FT Beg Test yr.	(c) Employees terminated	(d) Employees added	(e) FT End Test yr.	(f) Part Time	(g) Salaried	(h) Hourly	(i) Reg. hrs Paid	(j) OT hrs Paid	(k) Dbl. Time hrs Paid	(l) wage rate 7/1/2014	(m) wage rate 6/30/2015	(n) % increase during test yr. ***
1	subtotal grade 4	0	0	1	1	0	0	1	1,440	40	-	N/A	\$19.42	N/A
2	subtotal grade 5	2	1	4	5	0	0	5	6,676	55	-	\$24.87	\$21.19	-15%
3	subtotal grade 6	33	4	3	32	0	0	32	67,320	3,196	2	\$23.39	\$23.93	2%
4	subtotal grade 7	7	0	1	8	0	0	8	15,015	1,544	7	\$25.01	\$27.72	11%
5	subtotal grade 8	18	3	1	16	0	3	13	35,285	1,954	4	\$29.12	\$29.69	2%
6	subtotal grade 9	7	0	0	7	0	3	4	14,560	307	-	\$32.75	\$34.13	4%
7	subtotal grade 10	41	1	2	42	0	2	40	84,679	9,441	58	\$31.30	\$32.20	3%
8	subtotal grade 11	19	1	0	18	0	3	15	38,431	4,958	9	\$35.09	\$36.87	5%
9	subtotal grade 12	3	0	0	3	0	2	1	6,240	266	-	\$37.06	\$38.18	3%
10	subtotal grade 13	3	0	0	3	0	3	0	6,240	-	-	\$46.61	\$48.76	5%
11	subtotal grade 14	6	0	0	6	0	6	0	12,480	-	-	\$49.74	\$51.60	4%
12	subtotal grade 15	2	0	0	2	0	2	0	4,160	-	-	\$54.30	\$55.84	3%
13	subtotal grade 17	3	0	0	3	0	3	0	6,240	-	-	\$59.83	\$61.73	3%
14	subtotal grade 19	3	0	0	3	0	3	0	6,240	-	-	\$69.12	\$71.06	3%
15	subtotal grade 20	1	0	0	1	0	1	0	2,080	-	-	\$115.24	\$132.21	15%
16	Total Part-time	2	2	2	2	0	31	119	1,030	-	-	N/A	N/A	N/A
17	Total Full-Time	148	10	12	150	0	31	119	307,085	21,760	78	\$ 32.84	\$ 33.70	2.6%
18									308,115	21,760	78			

*** General Wage adjustment of 2% on 1/01/15 plus merit and step increases for new employees moving to mid-point of their grade level.

19	Full-Time activity	Emp. No.	Date terminated	Date hired
21	App. Line Tech	677		10/20/2014
22	Cashier	683		4/27/2015
23	Cashier	681	4/10/2015	3/2/2015
24	Cashier	675		7/28/2014
25	MSR	260	1/3/2015	
26	MSR	676		10/6/2014
27	MSR	128	7/4/2014	
28	MSR	368	7/19/2014	
29	MSR	679		1/5/2015
30				
31	Tech =		Technician	
32	MSR =		Member service coordinator	
33	VM =		Vegetation Management	
34	Mber Eng. Coord.		Member Engagement Coordinator	

Full-Time activity	Emp. No.	Date terminated	Date hired
Cashier	208	4/6/2015	
MSR	678		12/8/2014
Mber Eng. Coord.	379		12/29/2014
System Controller	682		3/23/2015
VM Coord.	351	1/1/2015	
Field MSR	179	2/17/2015	
VM Coord.	384	1/1/2015	
Field Engineer	684		4/22/2015
Service Tech.	331	1/3/2015	
Line Technician	680		2/23/2015
Puchasing Mgr.	610	7/4/2014	

KENERGY CORP.
2015 RATE APPLICATION
PSC information request No. 1 ITEM 22 E

Line No.	(a) GRADE LEVEL	(c) WAGE RATE 12/31/2010	(d) WAGE RATE 12/31/2011	(e) % INCREASE 2010-2011	(f) WAGE RATE 12/31/2012	(g) % INCREASE 2011-2012	(h) WAGE RATE 12/31/2013	(i) % INCREASE 2012-2013	(j) wage rate 12/31/2014	(k) % INCREASE 2013-2014	(l) wage rate 6/30/2015	(m) % increase
1	<i>subtotal grade 4</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$19.00	N/A	\$19.42	2%
2	<i>subtotal grade 5</i>	\$21.23	\$23.27	10%	\$23.94	3%	\$24.40	2%	\$22.66	2%	\$21.19	-7%
3	<i>subtotal grade 6</i>	\$21.70	\$21.56	-1%	\$22.88	6%	\$22.74	-1%	\$23.54	5%	\$23.93	2%
4	<i>subtotal grade 7</i>	\$27.30	\$23.77	-13%	\$22.26	-6%	\$23.46	5%	\$25.61	11%	\$27.72	8%
5	<i>subtotal grade 8</i>	\$26.66	\$27.26	2%	\$27.61	1%	\$28.40	3%	\$29.20	3%	\$29.69	2%
6	<i>subtotal grade 9</i>	\$29.98	\$30.88	3%	\$31.84	3%	\$31.92	0%	\$33.05	4%	\$34.13	3%
7	<i>subtotal grade 10</i>	\$27.96	\$28.93	3%	\$30.08	4%	\$30.66	2%	\$31.46	3%	\$32.20	2%
8	<i>subtotal grade 11</i>	\$31.60	\$32.28	2%	\$33.22	3%	\$34.32	3%	\$35.43	4%	\$36.87	4%
9	<i>subtotal grade 12</i>	\$32.71	\$33.82	3%	\$35.06	4%	\$36.22	3%	\$37.06	2%	\$38.18	3%
10	<i>subtotal grade 13</i>	\$40.95	\$41.76	2%	\$42.60	2%	\$44.73	5%	\$46.72	5%	\$48.76	4%
11	<i>subtotal grade 14</i>	\$43.02	\$45.13	5%	\$46.40	3%	\$47.28	2%	\$49.92	6%	\$51.60	3%
12	<i>subtotal grade 15</i>	\$47.11	\$48.45	3%	\$49.36	2%	\$52.79	7%	\$54.30	3%	\$55.84	3%
13	<i>subtotal grade 17</i>	\$52.58	\$54.77	4%	\$56.35	3%	\$57.79	3%	\$59.83	4%	\$61.73	3%
14	<i>subtotal grade 19</i>	\$63.14	\$65.38	4%	\$66.45	2%	\$67.77	2%	\$69.12	2%	\$71.06	3%
15	<i>subtotal grade 20</i>	\$96.15	\$98.08	2%	N/A	N/A	\$112.98	0%	\$115.24	2%	\$128.61	12%

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
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Item 23) Provide the following payroll tax information:

- a. The base wages and salaries used to calculate the taxes, with an explanation of how the base wages and salaries were determined; and
- b. The tax rates in effect at test-year-end.

Response a –b) Exhibit 5A, page 7f, contains the above referenced information.

Witness) Steve Thompson

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

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- Item 24)** Provide the following tax data for the test year:
- a. A schedule of franchise fees paid to cities, towns or municipalities during the test year, including the basis of these fees.
 - b. An analysis of other operating taxes imposed by Kentucky as shown in Format 24b.

Response a-b) Item 24, pages 2-3 of 3 contains the above referenced information.

Witness) Steve Thompson

KENERGY CORP.
2015-00312 RATE APPLICATION
PSC INFORMATION REQUEST NO. 1 ITEM 24
FRANCHISE FEES

(a)	(b)	(c)	(d)	(e)	(f)	
ROW	DATE	CHECK NUMBER	VENDOR	BASIS OF FEE	AMOUNT	ACCOUNT
1	5/5/2015	120902	City of Hawesville	\$5,000 Annually (2014 & 2015)	\$ 10,000.00	927.000
2	5/5/2015	120904	City of Lewisport	\$5,000 Annually	\$ 5,000.00	927.000
3	7/1/2014	114207	City of Dixon	2.77% of Gross Revenues	\$ 512.89	241.940
4	10/1/2014	117358	City of Dixon	2.77% of Gross Revenues	\$ 591.56	241.940
5	1/21/2015	119444	City of Dixon	2.77% of Gross Revenues	\$ 495.50	241.940
6	4/21/2015	120727	City of Dixon	2.77% of Gross Revenues	\$ 606.28	241.940
7	7/1/2014	114211	City of Whitesville	3% of Gross Revenues	\$ 3,592.36	241.960
8	10/1/2014	117363	City of Whitesville	3% of Gross Revenues	\$ 3,726.11	241.960
9	1/21/2015	119449	City of Whitesville	3% of Gross Revenues	\$ 3,910.02	241.960
10	4/21/2015	120731	City of Whitesville	3% of Gross Revenues	\$ 3,633.51	241.960
11	7/1/2014	114210	City of Owensboro	2% of Gross Revenues	\$ 45,898.21	241.970
12	10/1/2014	117360	City of Owensboro	2% of Gross Revenues	\$ 60,291.92	241.970
13	1/21/2015	119448	City of Owensboro	2% of Gross Revenues	\$ 53,919.18	241.970
14	4/21/2015	120730	City of Owensboro	2% of Gross Revenues	\$ 49,478.13	241.970
15	7/1/2014	114208	City of Hartford	3% of Gross Revenues	\$ 773.77	241.980
16	10/1/2014	117359	City of Hartford	3% of Gross Revenues	\$ 1,100.26	241.980
17	1/21/2015	119445	City of Hartford	3% of Gross Revenues	\$ 845.05	241.980
18	4/21/2015	120728	City of Hartford	3% of Gross Revenues	\$ 862.22	241.980
19	7/1/2014	114206	City of Beaver Dam	3% of Gross Revenues	\$ 4,344.33	241.990
20	10/1/2014	117357	City of Beaver Dam	3% of Gross Revenues	\$ 5,509.55	241.990
21	1/21/2015	119443	City of Beaver Dam	3% of Gross Revenues	\$ 4,406.35	241.990
22	4/21/2015	120726	City of Beaver Dam	3% of Gross Revenues	\$ 4,363.27	241.990

NOTE: All fees except the City of Hawesville and Lewisport are placed on the member's electric bill residing inside the City limits and are remitted quarterly.

KENERGY CORP. 2015-00312 Rate Application Analysis of Other Operating Taxes 12 Months Ended 06/30/15						
Line No.	Item (a)	Charged Expense (b)	Charged to Construction (c)	Charged to Other Accounts ¹ (d)	Amounts Accrued (e)	Amount Paid (f)
1.	Kentucky Retail					
	(a) State Income					
	(b) Franchise Fees					
	(c) Ad Valorem	\$ 636,989.82	\$ 18,174.67	\$ 458.94	\$ 655,623.43	\$ 655,623.43
	(d) Payroll (employers portion)	\$ 13,105.95	\$ 5,784.11	\$ 0.47	\$ 18,890.53	\$ 18,890.52
	(e) Other Taxes					
2.	Total Retail L1(a) through L1(e)	\$ 650,095.77	\$ 23,958.78	\$ 459.41	\$ 674,513.96	\$ 674,513.95
3.	Other Jurisdictions					
	Total Per Books (L2 and L3)	\$ 650,095.77	\$ 23,958.78	\$ 459.41	\$ 674,513.96	\$ 674,513.95

¹ Explain Items in this Column.

	<u>Non-Operating</u>
Ad Valorem	\$ 458.94
Payroll	\$ 0.47
	<u>\$ 459.41</u>

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
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Item 25) Provide a statement of electric plant in service, per company books, for the test year.
This data shall be presented as shown in Format 25.

Response) Item 25, pages 2-3 of 3 contains the above referenced information.

Witness) Steve Thompson

KENERGY CORP.
2015-00312 RATE APPLICATION
PSC INFORMATION REQUEST NO. 1 ITEM 25
Statement of Electric Plant in Service
TEST YEAR ENDING JUNE 30, 2015

Total Company

Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
	<u>Intangible plant:</u>					
301.0	Organization					
302.0	Franchises and consents	19,355				19,355
303.0	Miscellaneous intangible Plant					
106.0	Completed Construction - Not Classified					
	Total Intangible Plant	19,355	-	-	-	19,355
	<u>Transmission Plant:</u>					
350.0	Land and Land Rights					
352.0	Structures and Improvements					
353.0	Station Equipment					
354.0	Towers and Fixtures					
355.0	Poles and Fixtures					
356.0	Overhead Conductors and Devices					
357.0	Underground Conduit					
358.0	Underground Conductors and Devices					
359.0	Roads and Trails					
106.0	Completed Construction - Not Classified					
	Total Transmission Plant					
	<u>Distribution Plant:</u>					
360.0	Land and Land Rights	901,745				901,745
361.0	Structures and Improvements					
362.0	Station Equipment	25,241,243	674,701	518,599		25,397,345
363.0	Storage Battery Equipment					
364.0	Poles, Towers, and Fixtures	81,991,624	3,383,424	392,384		84,982,663
365.0	Overhead Conductors and Devices	57,623,300	1,898,360	255,649		59,266,011
366.0	Underground Conduit	14,166				14,166
367.0	Underground Conductors and Devices	16,900,351	1,083,087	29,347		17,954,090
368.0	Line Transformers	35,778,966	1,734,962	144,236		37,369,693
369.0	Services	28,013,320	1,460,569	50,377		29,423,511
370.0	Meters	6,069,463	3,972,020	124,811		9,916,672
371.0	Installations on Customer Premises	4,161,252	668,740	185,864		4,644,127
372.0	Leased Property on Customer Premises					
373.0	Street Lighting and Signal Systems	887,616	85,024	47,572		925,069
106.0	Completed Construction - Not Classified					
	Total Distribution Plant	257,583,046	14,960,886	1,748,839	-	270,795,092

KENERGY CORP.
2015-00312 RATE APPLICATION
PSC INFORMATION REQUEST NO. 1 ITEM 25
Statement of Electric Plant in Service
TEST YEAR ENDING JUNE 30, 2015

Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
	General Plant:					
389.0	Land and Land Rights	519,377		17,989		501,388
390.0	Structures and Improvements	10,721,785	221,894	222,231		10,721,447
391.0	Office Furniture and Equipment	973,102	360,812	86,958		1,246,956
392.0	Transportation Equipment	8,607,812	525,141	648,820		8,484,133
393.0	Stores Equipment	176,075		3,927		172,149
394.0	Tools, Shop, and Garage Equipment	634,999	75,406	7,198		703,207
395.0	Laboratory Equipment	430,583	13,637	17,760		426,460
396.0	Power Operated Equipment	947,985	93,132	62,120		978,997
397.0	Communication Equipment	1,998,840	59,510	63,497		1,994,853
398.0	Miscellaneous Equipment	456,711		1,293		455,418
	Subtotal	25,467,268	1,349,531	1,131,792	-	25,685,007
399.0	Other Tangible Property					
106.0	Completed Construction - Not Classified					
	Total General Plant	25,467,268	1,349,531	1,131,792	-	25,685,007
	Total Account 101					
102.0	Electric Plant Purchased					
102.0	Electric Plant Sold					
103.0	Experimental Plant Unclassified					
	Total Electric Plant in Service	283,069,669	16,310,417	2,880,632	-	296,499,454

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015-00312 RATE APPLICATION

1 **Item 26)** Provide a schedule of all employee benefits available to Kenergy's employees. Include
2 the number of employees at test-year-end covered under each benefit, the test-year-end actual cost
3 of each benefit, the amount of the cost capitalized, the amount of the cost expensed, and the account
4 numbers in which the capitalized or expensed costs were recorded.

5
6 **Response)** Item 26, pages 2-3 of 3 contains the above referenced information. See Exhibit 5A,
7 pages 7 and 7e for the cost capitalized, expensed and the account numbers.

8
9 **Witnesses)** Keith Ellis

KENERGY CORP.
2015-00312 RATE APPLICATION PSC INFORMATION REQUEST NO.1 ITEM 26
EMPLOYEE BENEFITS TEST YEAR ENDING JUNE 30, 2015

PENSION PLANS					
Row	(a) ITEM	(b) EXPLANATION	(c) PROFORMA ANNUAL COST	(d) TEST YEAR ANNUAL COST	(e) NO. EMPLOYEES
1	1. Defined Benefit & Contribution Plan	20.03% on regular wages	\$ 494,337	\$ 510,253	32
2	(former GREC employees hired prior to 1987)	company match on emp. savings	72,025	73,319	
3			<u>\$ 566,362</u>	<u>\$ 583,571</u>	
4					
5	2. Defined Benefit & Contribution Plan	20.03% on regular wages	\$ 388,402	\$ 394,398	26
6	(former HUEC employees hired prior to 7/1/99)	company match on emp. savings	58,173	58,491	
7			<u>\$ 446,575</u>	<u>\$ 452,889</u>	
8					
9	3. Defined Contribution Plan	17.87% on regular wages	\$ 1,091,541	\$ 1,011,740	92
10	(former GREC employees hired after 1/1/87	company match on emp. savings	179,743	161,380	
11	and all Kenergy employees beginning 7/1/99)		<u>\$ 1,271,284</u>	<u>\$ 1,173,120</u>	
12					
13	4. Annual Pension Prepayment Writeoff		\$ 139,420		
14					
15	5. Annual 401(k) Administration Fees		\$ 44,878	\$ 40,374	
16					
17	4. Deferred Compensation Plan 457(b)			\$ 750	
18	& Defined Contribution Filing Fee				
19					
20			<u>\$ 2,468,519</u>	<u>\$ 2,250,704</u>	<u>150</u>

KENERGY CORP.
2015-00312 RATE APPLICATION PSC INFORMATION REQUEST NO.1 ITEM 26
EMPLOYEE BENEFITS TEST YEAR ENDING JUNE 30, 2015

HEALTH, DENTAL, LIFE & DISABILITY INSURANCE PREMIUMS

Row	(a) ITEM	(b) PROFORMA ANNUAL COST	(c) PROFORMA MO. PREMIUM	(d)	(e) NO. EMPLOYEES	(f)	(g) TEST YEAR ANNUAL COST
1							
2	Health (1):						
3	Employee + Children	\$ 96,002	800.02		10		
4	Employee + Spouse	\$ 469,547	931.64		42		
5	Employee Only	\$ 98,010	371.25		22		
6	Employee + Family	\$ 1,150,953	1,262.01		76		
7		\$ 1,814,512			150		
8							
9	Temporary						
10	Reinsurance Fee	\$ 19,316	3.67		439		
11							
12	Subtotal Health	<u>1,833,828</u>					<u>\$ 1,991,171</u>
13							
14							
15							
16	Dental (2)	\$ 114,413	32.90 Single		150		\$ 111,686
17			75.40 Family		122		
18					272		
19							
20	Life (under \$50,000)	\$ 20,340	.226/\$1,000 (salary x 3)				\$ 19,269
21	Life (over \$50,000) (3)	70,266					\$ 66,561
22	Subtotal Life	<u>\$ 90,606</u>					<u>\$ 85,830</u>
23							
24							
25	Long Term Disability	\$ 82,272	.0652/\$100 payroll				\$ 70,454
26							
27	Total	<u>\$ 2,121,119</u>					<u>\$ 2,259,141</u>

(1) Employee pays 10% of monthly premium.

(2) Employee pays one-half of the extra cost for dependent, or \$37.70 per month.

(3) Excluded for rate-making purposes.

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
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Item 27) Provide a schedule reflecting the salaries and other compensation of each executive officer for the test year and two preceding calendar years. Include the percentage annual increase and the effective date of each increase, the job title, duty and responsibility of each officer, the number of employees who report to each executive officer, and to whom each executive officer reports. Also, for employees elected to executive officer status during the test year, provide the salaries for the test year for those persons whom they replaced.

Response) Item 27, page 2 of 2 contains the above referenced information

Witness) Keith Ellis

KENERGY CORP.
2015-00312 RATE APPLICATION
PSC INFORMATION REQUEST NO. 1 ITEM 27

ROW	(a) TITLE	(b) No. of Direct reports	(c) SALARY 1/1/13	(d) SALARY 4/1/13	(e) % INCREASE	(f) 2013 OTHER COMP.	(g) SALARY 1/1/14	(h) % INCREASE	(i) 2014 OTHER COMP.	(j) SALARY 1/1/15	(k) % INCREASE	(l) 2015 OTHER COMP.
1	PRESIDENT/CEO	7	\$234,998			\$ -	\$239,700	2%	\$ -	\$274,997	15%	\$ 24,826
2	VP, HUMAN RESOURCES	5	\$139,173			\$ 832	\$141,960	2%	\$ 1,698	\$144,810	2%	\$ 852
3	VP, FINANCE & ACCT.	3	\$142,459			\$ 852	\$145,309	2%	\$ 1,738	\$148,803	2%	\$ 872
4	VP, ENGINEERING	4	\$139,173			\$ 832	\$141,960	2%	\$ 1,698	\$145,517	3%	\$ 852
5	VP, OPERATIONS	5	\$141,232			\$ 845	\$144,061	2%	\$ 4,548	\$149,094	3%	\$ 5,364
6	VP, MEMBER SERVICES	6	\$108,243	\$110,240	2%	\$ 1,480	\$115,752	5%	\$ 1,345	\$120,806	4%	\$ 695
7	DIRECTOR PROCUREMENT & CONTRACTS	2	\$111,176			\$ 665	\$115,827	4%	\$ 1,356	\$119,600	3%	\$ 2,983
8						(1)			(1)			(1)
9												
10												
11												

(1) incentive pay for prior year

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015-00312 RATE APPLICATION

1 **Item 28)** Provide a detailed analysis of advertising expenditures during the test year. Include a
2 breakdown of Account No. 913, Advertising Expenses, as shown in Format 28, and show any
3 advertising expenditures included in other expense accounts. Specify the purpose and expected
4 benefit of each expenditure.

5

6 **Response)** None.

7

8 **Witness)** David Hamilton

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**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015-00312 RATE APPLICATION

1 **Item 29)** Provide an analysis of Account No. 930, Miscellaneous General Expenses, for the test
2 year. Include a complete breakdown of this account as shown in Format 29. Include all detailed work
3 papers supporting this analysis. At a minimum, the work papers shall show the date, vendor,
4 reference (e.g., voucher no., etc.), dollar amount, and a brief description of each expenditure.
5 Detailed analysis is not required for amounts of less than \$100, provided the items are grouped by
6 classes as shown in Format 29.

7
8 **Response)** Exhibit 5B of the application contains the above referenced information. Kenergy has
9 excluded for rate-making purposes certain expenses charged to the 930 accounts.

10 See exhibit 5A, page 8.

11
12 **Witness)** David Hamilton

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015-00312 RATE APPLICATION

1 **Item 30)** Provide an analysis of Account No. 426, Other Income Deductions, for the test period.

2 This analysis shall show a complete breakdown of this account as shown in Format 30 and further
3 provide all detailed supporting workpapers. At a minimum, the workpapers should show the date,
4 vendor, reference (e.g., voucher number, etc.), dollar amount, and brief description of each
5 expenditure. Detailed analysis is not required for amounts of less than \$250, provided the items are
6 grouped by classes as shown in Format 30.

7

8 **Response)** Exhibit 5C of the application contains the above referenced information.

9 Kenergy has excluded for rate-making purposes all expenses charged to the 426 accounts.

10 See Exhibit 5A, page 8.

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13 **Witness)** David Hamilton

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**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015-00312 RATE APPLICATION

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Item 31) Provide the name and personal mailing address of each member of Kenergy's board of directors. Identify the members who represent the cooperative on the board of directors of Big Rivers Electric Corporation ("Big Rivers"). If any changes occur in board membership during the course of these proceedings, update your response to this request. Also, identify the board members who are representatives to the Kentucky Association of Electric Cooperatives and/or the National Rural Electric Cooperative Association.

Response) Item 31, page 2 of 2 contains the above referenced information.

Witness) Steve Thompson

Kenergy Board of Directors

Jonathan Ayer
5483 KY 136 E
Calhoun, KY 42327

Billy Reid
4818 Highway 144
Owensboro, KY 42303

Chris Mitchell
11940 State Route 270 W
Clay, KY 42404

Larry Elder (Big Rivers Board Rep)
2245 Hayden Bridge Road
Owensboro, KY 42301

Bob White
1839 SR 270 East
Sturgis, KY 42459

William Denton (Big Rivers Board Rep)
P. O. Box 456
Henderson, KY 42419

Glenn Cox (KAEC Board Rep)
396 Mill Bluff Road
Fredonia, KY 42411

John Warren
4701 Millers Mill Road
Owensboro, KY 42303

Brent Wigginton
2377 State Route 334
Lewisport, KY 42351

Steve Henry
3038 Hidden Lake Point
Owensboro, KY 42303

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015-00312 RATE APPLICATION

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Item 32) Provide a detailed analysis of the total compensation paid to each member of the board of directors during the test year, including all fees, fringe benefits, and expenses, with a description of the type of meetings, seminars, etc., attended by each member. Identify any compensation paid to Kenergy's board members for serving on Big Rivers' board of directors. Do any of the listed expenses in this analysis include the costs for a director's spouse? If so, list expenses for director's spouses separately

Response) Exhibit 5B of the application, pages 54 - 116 contains the above referenced information.

Witness) Steve Thompson

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015-00312 RATE APPLICATION

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Item 33) Provide a detailed analysis of expenses incurred during the test year for professional services, as shown in Format 33. Include detailed workpapers supporting this analysis which show the payee, dollar amount, reference (e.g., voucher number, etc.), account charged, hourly rates and time charged to the utility according to each invoice, and a brief description of the service provided. Identify all rate case work by case number.

Response) Item 33, pages 2-13 of 13, contain the above referenced information. See item 14 for hourly rates.

Witness) Steve Thompson

KENERGY CORP.
2015-00312 RATE APPLICATION PSC REQUEST NO. 1
ITEM 33
PROFESSIONAL SERVICES

ACCOUNT 920.000 CEO SEARCH

(a) Row	(b) Name	(c) Reference	(d) Date	(e) Amount	(f) Account
1	MYCOFF FRY & PROI	CEO Search - 1st Invoice	5/14/2015	\$ 18,000	920
2	FEDERAL EXPRESS C	OVERNIGHT SHIP - INTERIM CEO - S.NOVICK	6/10/2015	\$ 103	921
3			total	<u>\$ 18,103</u>	
4					
5				\$ 18,000	920
6				\$ 103	921
7				<u>\$ 18,103</u>	
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KENERGY CORP.

2015 RATE APPLICATION PSC DATA REQUEST NO. 1

ITEM 33

PROFESSIONAL SERVICES

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Row	Date	Reference	Debit	Credit	Vendor Name	General Legal	Dispute OMU	Tax dispute
ACCOUNT 923								
1	6/30/2015	allocate outside services to other accounts	\$ -	\$ 715.55				
2	5/31/2015	allocate outside services to other accounts	\$ -	\$ 418.15				
3	4/30/2015	allocate outside services to other accounts	\$ -	\$ 2,003.65				
4	3/31/2015	allocate outside services to other accounts	\$ -	\$ 406.85				
5	2/28/2015	allocate outside services to other accounts	\$ 13.70	\$ -				
6	2/28/2015	allocate outside services to other accounts	\$ -	\$ 415.36				
7	1/31/2015	allocate outside services to other accounts	\$ -	\$ 181.91				
8	12/31/2014	allocate outside services to other accounts	\$ -	\$ 875.23				
9	11/30/2014	allocate outside services to other accounts	\$ -	\$ 846.53				
10	10/31/2014	allocate outside services to other accounts	\$ -	\$ 111.90				
11	9/30/2014	allocate outside services to other accounts	\$ -	\$ 225.31				
12	8/31/2014	allocate outside services to other accounts	\$ -	\$ 453.63				
13	7/31/2014	allocate outside services to other accounts	\$ -	\$ 643.08				
14	4/30/2015	a/r-CFC Gateway Commons legal	\$ 2,328.00	\$ -			\$ 2,328.00	
15	4/30/2015	a/r-CFC Gateway Commons legal	\$ -	\$ 1,164.00			\$ (1,164.00)	
16	4/30/2015	a/r CFC for Gateway Commons Legal bill	\$ -	\$ 68.00			\$ (68.00)	
17	4/30/2015	a/r CFC for Gateway Commons Legal bill	\$ -	\$ 1,347.92			\$ (1,347.92)	
18	4/30/2015	a/r CFC for Gateway Commons Legal bill	\$ -	\$ 2,328.00			\$ (2,328.00)	
19	6/23/2015	LEGAL - GATEWAY COMMONS - MAY 2015	\$ 396.05	\$ -	DINSMORE AND SHOHL LLP		\$ 396.05	
20	6/30/2015	LEGAL - GENERAL - JUN 2015	\$ 7,725.00	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD	\$ 7,725.00		
21	6/30/2015	LEGAL-GATEWAY COMMONS-JUN 2015	\$ 731.25	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD		\$ 731.25	
22	6/1/2015	LEGAL WARREN RECC SALES TAX - MAY 2015	\$ 3,198.62	\$ -	KENTUCKY ASSOC. OF ELECTRIC COOPERATIVES			\$ 3,198.62
23	5/27/2015	LEGAL - GATEWAY COMMONS - APR 2015	\$ 3,011.50	\$ -	DINSMORE AND SHOHL LLP		\$ 3,011.50	
24	5/31/2015	LEGAL - GENERAL - MAY 2015	\$ 3,750.00	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD	\$ 3,750.00		
25	5/31/2015	LEGAL - GATEWAY COMMONS - MAY 2015	\$ 112.50	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD		\$ 112.50	
26	5/1/2015	LEGAL - WARREN RECC SALES TAX ISSUE	\$ 931.53	\$ -	KENTUCKY ASSOC. OF ELECTRIC COOPERATIVES			\$ 931.53
27	4/30/2015	LEGAL - GATEWAY COMMONS - APRIL 2015	\$ 243.75	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD		\$ 243.75	
28	4/30/2015	LEGAL - GENERAL - APRIL 2015	\$ 3,861.76	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD	\$ 3,861.76		
29	4/18/2015	LEGAL - GATEWAY COMMONS - MAR 2015	\$ 6,573.25	\$ -	DINSMORE AND SHOHL LLP		\$ 6,573.25	
30	4/17/2015	ANNUAL FINANCIAL AUDIT	\$ 20,250.00	\$ -	MYRIAD CPA GROUP			
31	4/15/2015	LEGAL - WARREN RECC'S SALES TAX	\$ 1,690.95	\$ -	KENTUCKY ASSOC. OF ELECTRIC COOPERATIVES			\$ 1,690.95
32	4/1/2015	Pre-employment Questionnaires	\$ 2,340.00	\$ -	PROFILES INTERNATIONAL LLC			

KENERGY CORP.

2015 RATE APPLICATION PSC DATA REQUEST NO. 1

ITEM 33

PROFESSIONAL SERVICES

(a)	(b)	(c)	(d)	(e)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Row	Date	Reference	Debit	Credit	Financial Audit	Resource activity	Trademark watch	Strategic Planning Moderator	Rate Design	Internal Audit	Costs Allocated
1	6/30/2015	allocate outside services to other accounts	\$ -	\$ 715.55							\$ (715.55)
2	5/31/2015	allocate outside services to other accounts	\$ -	\$ 418.15							\$ (418.15)
3	4/30/2015	allocate outside services to other accounts	\$ -	\$ 2,003.65							\$ (2,003.65)
4	3/31/2015	allocate outside services to other accounts	\$ -	\$ 406.85							\$ (406.85)
5	2/28/2015	allocate outside services to other accounts	\$ 13.70	\$ -							\$ 13.70
6	2/28/2015	allocate outside services to other accounts	\$ -	\$ 415.36							\$ (415.36)
7	1/31/2015	allocate outside services to other accounts	\$ -	\$ 181.91							\$ (181.91)
8	12/31/2014	allocate outside services to other accounts	\$ -	\$ 875.23							\$ (875.23)
9	11/30/2014	allocate outside services to other accounts	\$ -	\$ 846.53							\$ (846.53)
10	10/31/2014	allocate outside services to other accounts	\$ -	\$ 111.90							\$ (111.90)
11	9/30/2014	allocate outside services to other accounts	\$ -	\$ 225.31							\$ (225.31)
12	8/31/2014	allocate outside services to other accounts	\$ -	\$ 453.63							\$ (453.63)
13	7/31/2014	allocate outside services to other accounts	\$ -	\$ 643.08							\$ (643.08)
14	4/30/2015	a/r-CFC Gateway Commons legal	\$ 2,328.00	\$ -							
15	4/30/2015	a/r-CFC Gateway Commons legal	\$ -	\$ 1,164.00							
16	4/30/2015	a/r CFC for Gateway Commons Legal bill	\$ -	\$ 68.00							
17	4/30/2015	a/r CFC for Gateway Commons Legal bill	\$ -	\$ 1,347.92							
18	4/30/2015	a/r CFC for Gateway Commons Legal bill	\$ -	\$ 2,328.00							
19	6/23/2015	LEGAL - GATEWAY COMMONS - MAY 2015	\$ 396.05	\$ -							
20	6/30/2015	LEGAL - GENERAL - JUN 2015	\$ 7,725.00	\$ -							
21	6/30/2015	LEGAL-GATEWAY COMMONS-JUN 2015	\$ 731.25	\$ -							
22	6/1/2015	LEGAL WARREN RECC SALES TAX - MAY 2015	\$ 3,198.62	\$ -							
23	5/27/2015	LEGAL - GATEWAY COMMONS - APR 2015	\$ 3,011.50	\$ -							
24	5/31/2015	LEGAL - GENERAL - MAY 2015	\$ 3,750.00	\$ -							
25	5/31/2015	LEGAL - GATEWAY COMMONS - MAY 2015	\$ 112.50	\$ -							
26	5/1/2015	LEGAL - WARREN RECC SALES TAX ISSUE	\$ 931.53	\$ -							
27	4/30/2015	LEGAL - GATEWAY COMMONS - APRIL 2015	\$ 243.75	\$ -							
28	4/30/2015	LEGAL - GENERAL - APRIL 2015	\$ 3,861.76	\$ -							
29	4/18/2015	LEGAL - GATEWAY COMMONS - MAR 2015	\$ 6,573.25	\$ -							
30	4/17/2015	ANNUAL FINANCIAL AUDIT	\$ 20,250.00	\$ -	\$ 20,250.00						
31	4/15/2015	LEGAL - WARREN RECC'S SALES TAX	\$ 1,690.95	\$ -							
32	4/1/2015	Pre-employment Questionnaires	\$ 2,340.00	\$ -		\$ 2,340.00					

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2015 RATE APPLICATION PSC DATA REQUEST NO. 1

ITEM 33

PROFESSIONAL SERVICES

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Row	Date	Reference	Debit	Credit	Vendor Name	General Legal	Dispute OMU	Tax dispute
ACCOUNT 923								
33	3/31/2015	LEGAL: GATEWAY COMMONS-OMU MATTER	\$ 136.00	\$ -	DINSMORE AND SHOHL LLP		\$ 136.00	
34	3/31/2015	LEGAL - GATEWAY COMMONS - MARCH 2015	\$ 2,695.85	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD		\$ 2,695.85	
35	3/31/2015	LEGAL - GENERAL - MAR 2015	\$ 6,590.85	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD	\$ 6,590.85		
36	3/11/2015	LEGAL SERVICES-WARREN RECC'S SALES TAX	\$ 1,128.83	\$ -	KENTUCKY ASSOC. OF ELECTRIC COOPERATIVES			\$ 1,128.83
37	2/3/2015	Linked in Field Eng Job Advertising	\$ 199.00	\$ -	LINKEDIN CORPORATION			
38	2/28/2015	LEGAL - GENERAL - FEB 2015	\$ 7,391.05	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD	\$ 7,391.05		
39	2/9/2015	TRADEMARK WATCH SERVICE THRU FEB 2016	\$ 625.00	\$ -	STOCKWELL & SMEDLEY PSC			
40	2/1/2015	457 and Top hat consulting srvc.	\$ 395.00	\$ -	MCELROY, MITCHELL & ASSOC LLP			
41	2/6/2015	LEGAL-WARREN RECC SALES TAX	\$ 329.96	\$ -	KENTUCKY ASSOC. OF ELECTRIC COOPERATIVES			\$ 329.96
42	1/31/2015	LEGAL - GENERAL: JAN 2015	\$ 2,992.12	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD	\$ 2,992.12		
43	1/21/2015	nondiscrimination notice in papers	\$ 732.25	\$ -	KENTUCKY PRESS SERVICE			
44	12/31/2014	2015: CONSULTING FEE/TRAVEL-STRATEG PLNG	\$ 8,205.01	\$ -	NATIONAL RURAL ELECTRIC CO-OP ASSN			
45	12/23/2014	LEGAL SERVICES-WARREN RECC SALES TAX	\$ 1,075.28	\$ -	KENTUCKY ASSOC. OF ELECTRIC COOPERATIVES			\$ 1,075.28
46	12/23/2014	COOPERATIVE ATTORNEY MTG-C.HOPGOOD	\$ 70.50	\$ -	KENTUCKY ASSOC. OF ELECTRIC COOPERATIVES	\$ 70.50		
47	12/31/2014	LEGAL-GENERAL: DEC 2014	\$ 7,588.00	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD	\$ 7,588.00		
48	12/1/2014	LEGAL SRVCS-WARREN RECC SALES TAX	\$ 608.16	\$ -	KENTUCKY ASSOC. OF ELECTRIC COOPERATIVES			\$ 608.16
49	12/2/2014	LEGAL SERVICES-WARREN RECC'S SALES TAX	\$ 494.06	\$ -	KENTUCKY ASSOC. OF ELECTRIC COOPERATIVES			\$ 494.06
50	12/1/2014	Prep of form 5500 for Health & Welfare P	\$ 550.00	\$ -	MCELROY, MITCHELL & ASSOC LLP			
51	11/30/2014	LEGAL - GENERAL - NOV 2014	\$ 3,666.68	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD	\$ 3,666.68		
52	11/1/2014	CONSULTING/ACTUARIAL SRVCS-PENSION PLAN	\$ 2,720.00	\$ -	STANLEY, HUNT, DUPREE & RHINE			
53	10/31/2014	LEGAL - GENERAL - OCT 2014	\$ 5,625.00	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD	\$ 5,625.00		
54	10/31/2014	correct distributin on Skinner Inv	\$ -	\$ 8,300.00		\$ (8,300.00)		
55	10/31/2014	reverse a/p-legal bills	\$ -	\$ 4,353.00		\$ (4,353.00)		
56	10/1/2014	Affirm Action Srvc including AAP Prep	\$ 2,000.00	\$ -	HUDSON MANN, INC.			
57	10/1/2014	LED LIGHT RATE ANALYSIS	\$ 380.00	\$ -	JDG CONSULTING LLC			
58	10/1/2014	LEGAL - GENERAL-SEPT 2014	\$ 4,353.00	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD	\$ 4,353.00		
59	9/30/2014	A/P legal expenses-Sept	\$ 4,353.00	\$ -		\$ 4,353.00		
60	10/1/2014	TASC Setup for ERISA Compliance-	\$ 2,050.00	\$ -	TASC			
61	9/19/2014	LEGAL - WARREN RECC SALES & USE TAX	\$ 456.48	\$ -	KENTUCKY ASSOC. OF ELECTRIC COOPERATIVES			\$ 456.48
62	8/31/2014	LEGAL - GENERAL - AUG 2014	\$ 2,625.00	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD	\$ 2,625.00		
63	8/4/2014	Hawesville-Hancock Clarion Ad for MSR	\$ 66.00	\$ -	KENTUCKY PRESS SERVICE			
64	8/22/2014	LEGAL-WARREN RECC SALES & USE TAX	\$ 389.62	\$ -	KENTUCKY ASSOC. OF ELECTRIC COOPERATIVES			\$ 389.62

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2015 RATE APPLICATION PSC DATA REQUEST NO. 1

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PROFESSIONAL SERVICES

(a)	(b)	(c)	(d)	(e)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Row	Date	Reference	Debit	Credit	Financial Audit	Resource activity	Trademark watch	Strategic Planning Moderator	Rate Design	Internal Audit	Costs Allocated
ACCOUNT 923											
33	3/31/2015	LEGAL: GATEWAY COMMONS-DMU MATTER	\$ 136.00	\$ -							
34	3/31/2015	LEGAL - GATEWAY COMMONS - MARCH 2015	\$ 2,695.85	\$ -							
35	3/31/2015	LEGAL - GENERAL - MAR 2015	\$ 6,590.85	\$ -							
36	3/11/2015	LEGAL SERVICES-WARREN RECC'S SALES TAX	\$ 1,128.83	\$ -							
37	2/3/2015	Linked in Field Eng Job Advertising	\$ 199.00	\$ -		\$ 199.00					
38	2/28/2015	LEGAL - GENERAL - FEB 2015	\$ 7,391.05	\$ -							
39	2/9/2015	TRADEMARK WATCH SERVICE THRU FEB 2016	\$ 625.00	\$ -			\$ 625.00				
40	2/1/2015	457 and Top hat consulting srvc.	\$ 395.00	\$ -		\$ 395.00					
41	2/6/2015	LEGAL-WARREN RECC SALES TAX	\$ 329.96	\$ -							
42	1/31/2015	LEGAL - GENERAL: JAN 2015	\$ 2,992.12	\$ -							
43	1/21/2015	nondiscrimination notice in papers	\$ 732.25	\$ -		\$ 732.25					
44	12/31/2014	2015: CONSULTING FEE/TRAVEL-STRATEG PLNG	\$ 8,205.01	\$ -				\$ 8,205.01			
45	12/23/2014	LEGAL SERVICES-WARREN RECC SALES TAX	\$ 1,075.28	\$ -							
46	12/23/2014	COOPERATIVE ATTORNEY MTG-C.HOPGOOD	\$ 70.50	\$ -							
47	12/31/2014	LEGAL-GENERAL: DEC 2014	\$ 7,588.00	\$ -							
48	12/1/2014	LEGAL SRVCS-WARREN RECC SALES TAX	\$ 608.16	\$ -							
49	12/2/2014	LEGAL SERVICES-WARREN RECC'S SALES TAX	\$ 494.06	\$ -							
50	12/1/2014	Prep of form 5500 for Health & Welfare P	\$ 550.00	\$ -		\$ 550.00					
51	11/30/2014	LEGAL - GENERAL - NOV 2014	\$ 3,666.68	\$ -							
52	11/1/2014	CONSULTING/ACTUARIAL SRVCS-PENSION PLAN	\$ 2,720.00	\$ -		\$ 2,720.00					
53	10/31/2014	LEGAL - GENERAL - OCT 2014	\$ 5,625.00	\$ -							
54	10/31/2014	correct distributin on Skinner Inv	\$ -	\$ 8,300.00							
55	10/31/2014	reverse a/p-legal bills	\$ -	\$ 4,353.00							
56	10/1/2014	Affirm Action Srvc including AAP Prep	\$ 2,000.00	\$ -		\$ 2,000.00					
57	10/1/2014	LED LIGHT RATE ANALYSIS	\$ 380.00	\$ -					\$ 380.00		
58	10/1/2014	LEGAL - GENERAL-SEPT 2014	\$ 4,353.00	\$ -							
59	9/30/2014	A/P legal expenses-Sept	\$ 4,353.00	\$ -							
60	10/1/2014	TASC Setup for ERISA Compliance-	\$ 2,050.00	\$ -		\$ 2,050.00					
61	9/19/2014	LEGAL - WARREN RECC SALES & USE TAX	\$ 456.48	\$ -							
62	8/31/2014	LEGAL - GENERAL - AUG 2014	\$ 2,625.00	\$ -							
63	8/4/2014	Hawesville-Hancock Clarion Ad for MSR	\$ 66.00	\$ -		\$ 66.00					
64	8/22/2014	LEGAL-WARREN RECC SALES & USE TAX	\$ 389.62	\$ -							

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2015 RATE APPLICATION PSC DATA REQUEST NO. 1

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PROFESSIONAL SERVICES

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Row	Date	Reference	Debit	Credit	Vendor Name	General Legal	Dispute OMU	Tax dispute
ACCOUNT 923								
65	8/1/2014	INTERNAL AUDIT - CUSTOMER BILLING/ACCTG	\$ 5,880.00	\$ -	MCELROY, MITCHELL & ASSOC LLP			
66	7/31/2014	LEGAL - GENERAL - JULY 2014	\$ 3,600.00	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD	\$ 3,600.00		
67	7/1/2014	Architectural Fees-2014 Facilities Prjct	\$ 8,300.00	\$ -	SKINNER DESIGN ASSOCIATES	\$ 8,300.00		
68	7/1/2014	LEGAL SERVICES-WARREN RECC SALES&USE TAX	\$ 201.95	\$ -	KENTUCKY ASSOC. OF ELECTRIC COOPERATIVES			\$ 201.95
69	7/16/2014	LEGAL SERVICES-WARREN RECC SALES&USE TAX	\$ 518.61	\$ -	KENTUCKY ASSOC. OF ELECTRIC COOPERATIVES			\$ 518.61
70			\$ 146,150.12	\$ 24,858.07		\$ 59,838.96	\$ 11,320.23	\$ 11,024.05
71			\$ 121,292.05					

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2015 RATE APPLICATION PSC DATA REQUEST NO. 1

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PROFESSIONAL SERVICES

(a)	(b)	(c)	(d)	(e)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Row	Date	Reference	Debit	Credit	Financial Audit	Resource activity	Trademark watch	Strategic Planning Moderator	Rate Design	Internal Audit	Costs Allocated
65	8/1/2014	INTERNAL AUDIT - CUSTOMER BILLING/ACCTG	\$ 5,880.00	\$ -						\$ 5,880.00	
66	7/31/2014	LEGAL - GENERAL - JULY 2014	\$ 3,600.00	\$ -							
67	7/1/2014	Architectural Fees-2014 Facilities Prjct	\$ 8,300.00	\$ -							
68	7/1/2014	LEGAL SERVICES-WARREN RECC SALES&USE TAX	\$ 201.95	\$ -							
69	7/16/2014	LEGAL SERVICES-WARREN RECC SALES&USE TAX	\$ 518.61	\$ -							
70			\$ 146,150.12	\$ 24,858.07	\$ 20,250.00	\$ 11,052.25	\$ 625.00	\$ 8,205.01	\$ 380.00	\$ 5,880.00	\$ (7,283.45)
71			\$ 121,292.05								

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2015 RATE APPLICATION PSC REQUEST NO. 1

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PROFESSIONAL SERVICES

ACCOUNT 923.221 - CENTURY HAWESVILLE			Costs billed to Century		
(a)	(b)	(c)	(d)	(e)	(f)
Row	Date	Reference	Debit	Credit	Vendor Name
1	6/26/2015	SERVICE AGREEMENT - CENTURY-HAWESVILLE	\$ 365.00	\$ -	ACES POWER MARKETING
2	5/31/2015	LEGAL - CENTURY-HAWESVILLE - MAY 2015	\$ 75.00	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD
3	5/29/2015	SERVICE AGREEMENT - CENTURY-HAWESVILLE	\$ 365.00	\$ -	ACES POWER MARKETING
4	4/29/2015	SERVICE AGREEMENT - CENTURY-HAWESVILLE	\$ 365.00	\$ -	ACES POWER MARKETING
5	3/31/2015	LEGAL - CENTURY-HAWESVILLE - MAR 2015	\$ 1,218.75	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD
6	3/27/2015	SERVICE AGREEMENT (3MO)-CENTURY-HAWESVLL	\$ 1,095.00	\$ -	ACES POWER MARKETING
7	1/27/2015	CONSULTING - CENTURY-HAWESVILLE	\$ 370.00	\$ -	BFE CONSULTING
8	12/17/2014	1929-5054-6: OVERNIGHT SHIPPING-CENTURY	\$ 23.72	\$ -	FEDERAL EXPRESS CORPORATION
9	12/31/2014	LEGAL - CENTURY-HAWESVILLE: DEC 2014	\$ 225.00	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD
10	1/9/2015	SERVICE AGREEMENT - CENTURY-HAWESVILLE	\$ 365.00	\$ -	ACES POWER MARKETING
11	1/9/2015	SERVICE AGREEMENT - CENTURY-HAWESVILLE	\$ 153.06	\$ -	ACES POWER MARKETING
12	12/10/2014	OVERNIGHT SHIPPING-ORRICK, HERRINGTON...	\$ 18.63	\$ -	FEDERAL EXPRESS CORPORATION
13	12/17/2014	CONSULTING-CENTURY HAWESVILLE	\$ 1,272.42	\$ -	BFE CONSULTING
14	11/1/2014	CONF CALL - AUG 2014 - MISO	\$ 370.00	\$ -	BFE CONSULTING
15	11/30/2014	LEGAL - CENTURY-HAWESVILLE - NOV 2014	\$ 1,077.74	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD
16	11/13/2014	CONF CALLS SEP/OCT: CENTURY-HAWESVILLE	\$ 740.00	\$ -	BFE CONSULTING
17	10/31/2014	LEGAL - CENTURY-HAWESVILLE - OCT 2014	\$ 3,787.73	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD
18	10/31/2014	reverse a/p-legal bills	\$ -	\$ 487.50	
19	10/1/2014	LEGAL - CENTURY-HAWESVILLE	\$ 487.50	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD
20	9/30/2014	A/P legal expenses-Sept	\$ 487.50	\$ -	
21	8/31/2014	LEGAL - CENTURY-HAWESVILLE - AUG 2014	\$ 412.50	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD
22	7/31/2014	LEGAL-CENTURY-HAWESVILLE - JULY 2014	\$ 412.50	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD
23	6/1/2015	MR Invoice	\$ -	\$ 1,218.75	
24	12/31/2014	MR Invoice	\$ -	\$ 5,577.97	
25	9/24/2014	MR Invoice	\$ -	\$ 900.00	
26	6/30/2015	allocate outside services	\$ 94.83	\$ -	
27	5/31/2015	allocate outside services	\$ 48.44	\$ -	
28	4/30/2015	allocate outside services	\$ 229.23	\$ -	
29	3/31/2015	allocate outside services	\$ 50.74	\$ -	
30	2/28/2015	allocate outside services	\$ 46.86	\$ -	
31	2/28/2015	allocate outside services	\$ -	\$ 7.16	
32	1/31/2015	allocoate outside services	\$ 27.89	\$ -	
33	12/31/2014	allocate outside services	\$ 105.24	\$ -	
34	11/30/2014	allocate outside services	\$ 101.43	\$ -	
35	10/31/2014	allocate outside services	\$ 12.33	\$ -	
36	9/30/2014	allocate outside service exp	\$ 24.80	\$ -	
37	8/31/2014	allocate outside services exp	\$ 51.35	\$ -	
38	7/31/2014	allocate outside services	\$ 71.90	\$ -	
39			\$ 14,552.09	\$ 8,191.38	
40			\$ 6,360.71		

KENERGY CORP.
 2015 RATE APPLICATION PSC REQUEST NO. 1
 ITEM 33
 PROFESSIONAL SERVICES

ACCOUNT 923.222 - CENTURY SEBREE			Costs billed to Century		Balance in Revenue
(a)	(b)	(c)	(d)	(e)	(f)
Row	Date	Reference	Debit	Credit	Vendor Name
	6/30/2015	allocate outside services	\$ 80.81	\$ -	
	5/31/2015	allocate outside services	\$ 39.93	\$ -	
	4/30/2015	allocate outside services	\$ 190.93	\$ -	
	3/31/2015	allocate outside services	\$ 41.80	\$ -	
	2/28/2015	allocate outside services	\$ 39.22	\$ -	
	2/28/2015	allocate outside services	\$ -	\$ 7.05	
	1/31/2015	allocoate outside services	\$ 24.33	\$ -	
	12/31/2014	allocate outside services	\$ 87.81	\$ -	
	11/30/2014	allocate outside services	\$ 86.93	\$ -	
	10/31/2014	allocate outside services	\$ 10.42	\$ -	
	9/30/2014	allocate outside service exp	\$ 20.96	\$ -	
	8/31/2014	allocate outside services exp	\$ 42.84	\$ -	
	7/31/2014	allocate outside services	\$ 59.05	\$ -	
	6/1/2015	MR Invoice	\$ -	\$ 1,443.75	
	12/31/2014	MR Invoice	\$ -	\$ 7,115.47	
	9/24/2014	MR Invoice	\$ -	\$ 1,762.50	
	6/26/2015	SERVICE AGREEMENT - CENTURY-SEBREE	\$ 365.00	\$ -	ACES POWER MARKETING
	5/31/2015	LEGAL - CENTURY-SEBREE - MAY 2015	\$ 225.00	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD
	5/29/2015	SERVICE AGREEMENT - CENTURY-SEBREE	\$ 365.00	\$ -	ACES POWER MARKETING
	4/29/2015	SERVICE AGREEMENT - CENTURY-SEBREE	\$ 365.00	\$ -	ACES POWER MARKETING
	3/31/2015	LEGAL - CENTURY-SEBREE - MAR 2015	\$ 1,218.75	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD
	3/27/2015	SERVICE AGREEMENT (3MO)-CENTURY-SEBREE	\$ 1,095.00	\$ -	ACES POWER MARKETING
	1/27/2015	CONSULTING - CENTURY-SEBREE	\$ 370.00	\$ -	BFE CONSULTING
	1/31/2015	LEGAL - CENTURY-SEBREE - JAN 2015	\$ 225.00	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD
	12/17/2014	1929-5054-6: OVERNIGHT SHIPPING-CENTURY	\$ 23.72	\$ -	FEDERAL EXPRESS CORPORATION
	12/31/2014	LEGAL-CENTURY-SEBREE: DEC 2014	\$ 337.50	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD
	1/9/2015	SERVICE AGREEMENT - CENTURY-SEBREE	\$ 365.00	\$ -	ACES POWER MARKETING
	1/9/2015	SERVICE AGREEMENT - CENTURY-SEBREE	\$ 153.07	\$ -	ACES POWER MARKETING
	12/10/2014	OVERNIGHT SHIPPING-ORRICK, HERRINGTON...	\$ 18.62	\$ -	FEDERAL EXPRESS CORPORATION
	12/17/2014	CONSULTING-CENTURY SEBREE	\$ 1,272.42	\$ -	BFE CONSULTING
	11/1/2014	CONF CALL - AUG 2014 - MISO	\$ 370.00	\$ -	BFE CONSULTING
	11/30/2014	LEGAL - CENTURY - SEBREE: NOV 2014	\$ 1,602.74	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD
	11/13/2014	CONF CALLS SEP/OCT: CENTURY-SEBREE	\$ 740.00	\$ -	BFE CONSULTING
	10/31/2014	LEGAL - CENTURY-SEBREE - OCT 2014	\$ 3,975.23	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD
	10/31/2014	reverse a/p-legal bills	\$ -	\$ 1,200.00	
	10/1/2014	LEGAL - CENTURY-SEBREE	\$ 1,200.00	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD
	9/30/2014	A/P legal expenses-Sept	\$ 1,200.00	\$ -	
	8/31/2014	LEGAL - CENTURY-SEBREE - AUG 2014	\$ 825.00	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD
	7/31/2014	LEGAL-CENTURY-SEBREE - JULY 2014	\$ 675.00	\$ -	DORSEY, KING, GRAY, NORMENT & HOPGOOD
			\$17,712.08	\$11,528.77	
			\$ 6,183.31		

KENERGY CORP.
2015 RATE APPLICATION PSC REQUEST NO. 1
ITEM 33
PROFESSIONAL SERVICES

ACCOUNT 923.230 Direct served Class B					
(a)	(b)	(c)	(d)	(e)	(f)
Row	Date	Reference	Debit	Credit	Vendor Name
1	6/30/2015	allocate outside services	\$ 74.57	0	
2	5/31/2015	allocate outside services	\$ 48.08	0	
3	4/30/2015	allocate outside services	\$ 226.23	0	
4	3/31/2015	allocate outside services	\$ 49.83	0	
5	2/28/2015	allocate outside services	\$ 46.93	0	
6	2/28/2015	allocate outside services	\$ 0.08	0	
7	1/31/2015	allocate outside services	\$ 20.15	0	
8	12/31/2014	allocate outside services	\$ 60.73	0	
9	11/30/2014	allocate outside services	\$ 100.81	0	
10	10/31/2014	allocate outside services	\$ 13.93	0	
11	9/30/2014	allocate outside service exp	\$ 25.06	0	
12	8/31/2014	allocate outside services exp	\$ 51.19	0	
13	7/31/2014	allocate outside services	\$ 70.44	0	
14			<u>\$ 788.03</u>		

KENERGY CORP.
 2015 RATE APPLICATION PSC REQUEST NO. 1
 ITEM 33
 PROFESSIONAL SERVICES

ACCOUNT 923.240 Direct served Class C					
Row	Date	Reference	Debit	Credit	Vendor Name
(a)	(b)	(c)	(d)	(e)	(f)
1	6/30/2015	LEGAL - OTHER DIRECT SERVES - JUN 2015	\$ 1,125.00	0	DORSEY, KING, GRAY, NORMENT & HOPGOOD
2	5/31/2015	LEGAL - OTHER DIRECT SERVES - MAY 2015	\$ 675.00	0	DORSEY, KING, GRAY, NORMENT & HOPGOOD
3	4/30/2015	LEGAL - OTHER DIRECT SERVES - APRIL 2015	\$ 600.00	0	DORSEY, KING, GRAY, NORMENT & HOPGOOD
4	3/31/2015	LEGAL - OTHER DIRECT SERVES - MAR 2015	\$ 1,725.00	0	DORSEY, KING, GRAY, NORMENT & HOPGOOD
5	2/28/2015	LEGAL - OTHER DIRECT SERVICES - FEB 2015	\$ 525.00	0	DORSEY, KING, GRAY, NORMENT & HOPGOOD
6	1/31/2015	LEGAL - OTHER DIRECT SERVES - JAN 2015	\$ 2,437.50	0	DORSEY, KING, GRAY, NORMENT & HOPGOOD
7	12/31/2014	LEGAL-OTHER DIRECT SERVES: DEC 2014	\$ 262.50	0	DORSEY, KING, GRAY, NORMENT & HOPGOOD
8	11/30/2014	LEGAL - OTHER DIRECT SERVES - NOV 2014	\$ 37.50	0	DORSEY, KING, GRAY, NORMENT & HOPGOOD
9	10/31/2014	LEGAL - OTHER DIRECT SERVES - OCT 2014	\$ 37.50	0	DORSEY, KING, GRAY, NORMENT & HOPGOOD
10	8/31/2014	LEGAL - OTHER DIRECT SERVES - AUG 2014	\$ 562.50	0	DORSEY, KING, GRAY, NORMENT & HOPGOOD
11	6/30/2015	allocate outside services	\$ 464.78	0	
12	5/31/2015	allocate outside services	\$ 280.31	0	
13	4/30/2015	allocate outside services	\$ 1,351.62	0	
14	3/31/2015	allocate outside services	\$ 264.13	0	
15	2/28/2015	allocate outside services	\$ 279.86	0	
16	2/28/2015	allocate outside services	\$ 0.45	0	
17	1/31/2015	allocoate outside services	\$ 115.31	0	
18	12/31/2014	allocate outside services	\$ 612.52	0	
19	11/30/2014	allocate outside services	\$ 546.15	0	
20	10/31/2014	allocate outside services	\$ 73.19	0	
21	9/30/2014	allocate outside service exp	\$ 149.82	0	
22	8/31/2014	allocate outside services exp	\$ 296.91	0	
23	7/31/2014	allocate outside services	\$ 425.60	0	
24			<u>\$12,848.15</u>		

KENERGY CORP.

2015 RATE APPLICATION PSC REQUEST NO. 1

ITEM 33

PROFESSIONAL SERVICES

ACCOUNT 928.000

(a) Row	(b) Date	(c) Reference	(d) Debit	(e) Credit	(f) Vendor Name
1	6/17/2015	PSC CASE 2015-00141 AMI FINANCE	\$ 61.80	0	FEDERAL EXPRESS CORPORATION
2	6/24/2015	POSTAGE	\$ 24.26	0	FEDERAL EXPRESS CORPORATION
3	6/24/2015	2015-00119	\$ 24.26	0	FEDERAL EXPRESS CORPORATION
4	6/1/2015	CERIF OF EXIST.FILING-RATE CASE 2015	\$ 10.00	0	KENTUCKY STATE TREASURER
5	5/31/2015	LEGAL - RATE CASE - MAY 2015	\$ 150.00	0	DORSEY, KING, GRAY, NORMENT & HOPGOOD
6	5/20/2015	OVERNIGHT SHIPPING-PSC CASE 2014-00473	\$ 20.40	0	FEDERAL EXPRESS CORPORATION
7	5/1/2015	CONSULTING - 2015 RATE CASE - APR 2015	\$ 200.00	0	JDG CONSULTING LLC
8	4/3/2015	ADS: PSC HEARING 2014-00473	\$ 861.00	0	KENTUCKY PRESS SERVICE
9	3/25/2015	OVERNIGHT SHIPPING - PSC - FUEL ADJ	\$ 20.20	0	FEDERAL EXPRESS CORPORATION
10	3/4/2015	OVERNIGHT SHIPPING -PSC - FUEL ADJ	\$ 42.81	0	FEDERAL EXPRESS CORPORATION
11	1/28/2015	OVERNIGHT SHIPPING - PSC - FUEL ADJ	\$ 43.00	0	FEDERAL EXPRESS CORPORATION
12	1/12/2015	PSC HRNG-BREC NEBRASKA-HOTEL: S.THOMPSON	\$ 112.29	0	HAMPTON INN
13	1/13/2015	PSC HEARING-BREC NEBRASKA-MEAL: S.THOMPS	\$ 37.44	0	MCDONALD'S/ APPLEBEE'S
14	12/1/2014	HEARING ADS-PSC CASE 2014-00248 FUEL ADJ	\$ 900.00	0	KENTUCKY PRESS SERVICE
15	10/31/2014	CONSULTING-LED LIGHT RATE ANALYSIS	\$ 380.00	0	JDG CONSULTING LLC
16	10/31/2014	CONSULTING - NET METERING RATE	\$ 95.00	0	JDG CONSULTING LLC
17	8/1/2014	HOTEL - J.NEWLAND - PSC CASE 2012-00428	\$ 156.18	0	FAIRFIELD INN & SUITES
18	7/31/2014	LEGAL - RATE CASE 2013-00385-JULY 2014	\$ 187.50	0	DORSEY, KING, GRAY, NORMENT & HOPGOOD
19	7/1/2014	PSC CASE 2013-00385	\$ 665.00	0	JDG CONSULTING LLC
20			<u>\$3,991.14</u>		

KENERGY CORP.
2015 RATE APPLICATION PSC REQUEST NO. 1
ITEM 33
PROFESSIONAL SERVICES

ACCOUNT 928.600		Sebree Smelter		(d)	(e)	(f)
(a)	(b)	(c)		Debit	Credit	Vendor Name
Row	Date	Reference				
1	1/31/2015	reverse oh's accrued for dec payroll acc		0	0.44	
2	1/31/2015	reverse oh's accrued for dec payroll acc		0	0.62	
3	1/31/2015	reverse oh's accrued for dec payroll acc		0	1.66	
4	1/31/2015	reverse oh's accrued for dec payroll acc		0	0.77	
5	12/31/2014	allocate cash portion of federated estim		0	7.36	
6	12/31/2014	vacation accrual		24.89	0	
7	12/31/2014	adjust pension writeoff		0.51	0	
8	12/31/2014	adjust wkcp writeoff		0	22.86	
9	12/31/2014	adjust wkcp writeoff		22.86	0	
10	12/31/2014	adjust wkcp writeoff		0	22.86	
11	12/31/2014	accrue oh's for dec payroll accrual		1.66	0	
12	12/31/2014	accrue oh's for dec payroll accrual		0	1.66	
13	12/31/2014	accrue oh's for dec payroll accrual		0.77	0	
14	12/31/2014	accrue oh's for dec payroll accrual		0.44	0	
15	12/31/2014	accrue oh's for dec payroll accrual		1.66	0	
16	12/31/2014	accrue oh's for dec payroll accrual		0.62	0	
17	12/31/2014	ADJUST PLPD/LIAB TO ACTUAL 12/31/2014		0	1.5	
18	12/31/2014	ADJUST MEDICAL CLEARING TO 0		0	1.76	
19	12/31/2014	Spread of W/C Retention Check		0	8.78	
20	12/31/2014	HOLIDAY CLEARING		52.1	0	
21	12/31/2014	Labor Distribution		390.72	0	
22	12/31/2014			50.08	0	
23	12/31/2014			99.78	0	
24	12/31/2014			4.53	0	
25	12/31/2014			3.76	0	
26	12/31/2014			1.84	0	
27	12/31/2014			132.06	0	
28	12/31/2014	ER FICA Tax Spread		48.16	0	
29	12/31/2014	ER MED Tax Spread		11.27	0	
30	12/31/2014			4.32	0	
31	2/28/2015	FICA on employee incentive		0	3.77	
32	2/28/2015	employee incentive		0	53.41	
33	12/31/2014	FICA on employee incentive		3.77	0	
34	12/31/2014	employee incentive		53.41	0	
35				909.21	127.45	
36				781.76		

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015-00312 RATE APPLICATION

Item 33, page 1 of 13

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- Item 34)** Provide the following information concerning the costs for the preparation of this case:
- a. A detailed schedule of costs incurred to date. Include the date of the transaction, check number or other document reference, the vendor, amount, a description of the services performed, and the account number in which the expenditure was recorded. Indicate any costs incurred for this case during the test year. Include copies of invoices received from the vendors.
 - b. An itemized estimate of the total cost to be incurred, a detailed explanation of how the estimate was determined, and all supporting work papers and calculations.
 - c. Monthly updates of the actual costs incurred during the course of this proceeding, in the manner prescribed above.

Response 34a) Item 34, pages 2-12 of 18 contains the above referenced information.

Response 34b) Item 34, pages 13-18 of 18 contains the above referenced information.

Witness) Steve Thompson

KENERGY CORP.
2015 RATE CASE APPLICATION
THROUGH OCTOBER 21, 2015

Line No	Vendor Name	Description	Date Paid	Check Number	Dollar Amount	2015-00312					G/L Acct #
						Legal	Rate Design	Depreciation Study	Advertising	Other	
1	Dorsey, King,	Rate case legal	6/5/15	121275	150.00	150.00	-				928.000
2	JDG Consulting LLC	COSS & rate design	5/22/15	121094	200.00		200.00				928.000
3				Total May	350.00	150.00	200.00	-	-	-	
4											
5	KY State Treasurer	documents	6/1/15	2469	10.00	-	-			10.00	928.000
6				Total Jun	10.00	-	-	-	-	10.00	
7											
8	Dorsey, King,	Rate case legal	8/7/15	122229	37.50	37.50	-				928.000
9	Welsh Group LLC	Depreciation study	8/7/15	122310	23,100.00			23,100.00			923.000
10				Total Jul	23,137.50	37.50	-	23,100.00	-	-	
11											
12	JDG Consulting LLC	COSS & rate design	8/14/15	122366	200.00	-	200.00				928.000
13	JDG Consulting LLC	COSS & rate design	9/11/15	123401	7,960.00		7,960.00				928.000
14				Total Aug	8,160.00	-	8,160.00	-	-	-	
15											
16	Dorsey, King,	Rate case legal	10/9/15	125025	1,050.00	1,050.00	-				928.000
17				Total Sep	1,050.00	1,050.00	-	-	-	-	
18											
19	JDG Consulting LLC	COSS & rate design	10/16/15	125159	3,675.00	-	3,675.00				928.000
20				Total Oct	3,675.00	-	3,675.00	-	-	-	
21											
22	Total incurred during test year = \$360.00					36,382.50	1,237.50	12,035.00	23,100.00	-	10.00

Kenergy Corp.
Post Office Box 18
Henderson, KY 42419-018

June 1, 2015

DORSEY, GRAY, NORMENT & HOPGOOD
ATTORNEYS-AT-LAW
318 SECOND STREET
HENDERSON, KENTUCKY 42420

I.D. No. 610462803

Re: Rate

TO FEE: For legal services rendered during May 2015 as follows:

<u>2015</u>		<u>HOUR</u>
5-19	E-mail and telephone conference with Steve Thompson re: rate regulations; research law re: same;	.5
5-20	Receipt and review e-mail and power point presentation from Steve Thompson re: rate matters;	.5
	TOTAL HOURS	1
	FEE for above services rendered (1 hours @ \$150.00)	\$150.00

JDG Consulting, LLC
P.O Box 88039
Dunwoody, Georgia 30356
770-392-9971

V 8158

Kenergy Corp
Attn: Steve Thompson
3111 Fairview Dr.
Owensboro, KY 42303

Remit to:
JDG Consulting, LLC
P.O. Box 88039
Dunwoody, Ga. 30356

Invoice Date: August 1, 2015
Project Number: 09-065-016
Invoice Number: 2

PO 4130

Service Period: 7/1/2015 through 7/31/2015

2015 Rate Case

Labor	\$	200.00
Subsistance	\$	-
Transportation	\$	-
Shipping/Printing	\$	-
Total	\$	200.00

9/28/15
ok
20-240

PAYMENT DUE UPON RECEIPT OF INVOICE

THANK YOU

The transaction was completed successfully. The Certificate of Existence / Authorization for KENERGY CORP. is now ready for viewing and printing.

You can print this page to use as your receipt for payment.

[view/Print this certificate \(PDF\)](#)

Certificate number	164324
Jurisdiction	Kentucky
Certificate Type	Certificate of Existence / Authorization
Certificate Date	6/1/2015
Company	KENERGY CORP.
Company ID	0471117.09.99999
Charge	\$10.00
Payment Type	Credit Card
Accounting ID	3824108.5147237
Credit Card Transaction ID	15771994
Credit Card Authorization	005783
Certificate Web Address	http://app.sos.ky.gov/corpcertificates/24/2015060100164324.pdf

✓ 0340

VISA KX0939

RAW

To order another certificate of this type for a different jurisdiction, click here. DO NOT click the back button if you are attempting to order another document.

Note: If your browser settings allow third party cookies, returning to this page within the next seven days will allow you to view this receipt and download your certificate again. If your browser does allow cookies, you may click [here](#) to list all certificates of this type that you have ordered in the last seven days for this particular company.

ok [Signature]

928.000 20-240

Kenergy Corp.
Post Office Box 18
Henderson, KY 42419-018

August 3, 2015

DORSEY, GRAY, NORMENT & HOPGOOD

ATTORNEYS-AT-LAW
318 SECOND STREET
HENDERSON, KENTUCKY 42420

I.D. No. 610462803

Re: Rate

TO FEE: For legal services rendered during July 2015 as follows:

<u>2015</u>		<u>HOUR</u>
7-28	Receipt and review e-mail from Steve Thompson with attachments;	.25
	Total hours	.25
FEE for above services rendered (.25 hours @ \$150.00)		\$37.50

KJS



Welsh Group, LLC

Depreciation, Regulatory and Asset Accounting

1784

168 Castle Hill Drive, Fredericksburg, Virginia 22406

Email: www.Rnwelsh@welshgroup.com

703-450-0845 Cell: 703-298-3109

July 29, 2015

INVOICE

Tx ID 51-0494995

Kenergy Corporation
Attn: Steve Thompson
3111 Fariview Drive
Owensboro, KY 42302

P.O. Number	Invoice #	Terms	Vendor #
4165	KC-01-15	Upon Receipt	
Description			Amount
2015 Depreciation Study for Kenergy			
A.	Preparation of depreciation study as outlined in proposal letter dated May 8, 2015. Completed study forwarded July 24, 2015 in PDF format.		\$21,000.00
B.	Preparation of additional exhibits to break out life and net salvage impact in the depreciation expense change. 4.5 Hours @ \$ 200		\$900.00
C.	Preparation of Executive Summary 6 Hours @ \$ 200		\$1,200.00
All Project Work completed in the Virginia Office			

Handwritten notes: *John*, *8/4/15*, *20-240*

Handwritten note: *923,000*

Total Due	\$23,100.00
Total Paid	
Balance Due	\$23,100.00

Handwritten circled note: *23,100*

AD 4208

JDG Consulting, LLC

P.O Box 88039
Dunwoody, Georgia 30356
770-392-9971

V8158

Kenergy Corp
Attn: Steve Thompson
3111 Fairview Dr.
Owensboro, KY 42303

Remit to:
JDG Consulting, LLC
P.O. Box 88039
Dunwoody, Ga. 30356

PO 4130

Invoice Date: May 1, 2015
Project Number: 09-065-016
Invoice Number: 1

Service Period: 4/1/2015 through 4/30/2015

2015 Rate Case

*No
Case No.
At this time*

Labor	\$	200.00
Subsistance	\$	-
Transportation	\$	-
Shipping/Printing	\$	-
Total	\$	200.00

new
ok \$0
\$25,000
Blanket
P.O.

PAYMENT DUE UPON RECEIPT OF INVOICE

THANK YOU

20-240

K10

V8158

JDG Consulting, LLC
P.O Box 88039
Dunwoody, Georgia 30356
770-392-9971

*Please
receive
P.O. 4130*

Kenergy Corp
Attn: Steve Thompson
3111 Fairview Dr.
Owensboro, KY 42303

Remit to:
JDG Consulting, LLC
P.O. Box 88039
Dunwoody, Ga. 30356

Invoice Date: September 1, 2015

Project Number: 09-065-016
Invoice Number: 3

Service Period: 8/1/2015 through 8/31/2015

2015 Rate Case

*No case
number yet -*

Labor	\$	7,960.00
Subsistance	\$	-
Transportation	\$	-
Shipping/Printing	\$	-
Total	\$	7,960.00

*now
ok to*

PAYMENT DUE UPON RECEIPT OF INVOICE

THANK YOU

20-240

928.

Kenergy Corp.
Post Office Box 18
Henderson, KY 42419

October 2, 2015

DORSEY, GRAY, NORMENT & HOPGOOD

ATTORNEYS-AT-LAW
318 SECOND STREET
HENDERSON, KENTUCKY 42420

I.D. No. 610462803

Re: Rate Case

TO FEE: For legal services rendered during September
2015 as follows:

<u>2015</u>		<u>HOUR</u>
9-9	Telephone conference with Steve Thompson re: rate application matters;	.25
9-10	Research law re: notice to commission and notice of electronic filing; telephone conference with Linda Faulkner of PSC re: same; preparation of notice letter re: application filing and notice to use electronic filing;	.75
9-11	Revise Notice to PSC; letter to Jeff DeRouen re: same; e-mail to Attorney Mike Kurtz re: rate increase filing; e-mail from and to Steve Thompson re: same;	.75
9-14	Receipt and review Notice from PSC re: filing notice; e-mail from Steve Thompson re: exhibits;	.25
9-15	Receipt and review e-mail from Steve Thompson re: Rate Case Application; prepare draft of same; review regulations for changes since last rate case;	3.0
9-17	Revise rate application; e-mail to Steve Thompson;	.5

9-23	E-mail from Steve Thompson re: JDG's revisions to proposed tariff to attach to application;	.25
9-24	E-mail from Steve Thompson re: changes to table of contents; telephone conference with Larry Cook of Attorney General's office re: rate case;	.5
9-29	Receipt and review e-mail from Steve Thompson and Renee Beasley Jones re: public notice and internet notice on rate case;	.25
9-30	Receipt and review e-mail from Steve Thompson re: edits to Application; e-mail to Steve Thompson re: Certificate of Existence and Assumed Name Certificate; telephone conference with Steve Thompson re: tariff preparation;	.5
	Total hours	7
	FEE for above services rendered (7 hours @\$150.00)	\$1,050.00

105

JDG Consulting, LLC

P.O Box 88039
Dunwoody, Georgia 30356
770-392-9971

*Kathy -
Please receive
PO 4130*

Kenergy Corp
Attn: Steve Thompson
3111 Fairview Dr.
Owensboro, KY 42303

Remit to:
JDG Consulting, LLC
P.O. Box 88039
Dunwoody, Ga. 30356

Invoice Date: October 1, 2015

Project Number: 09-065-016

Invoice Number: 4

Service Period: 9/1/2015 through 9/30/2015

2015 Rate Case

Labor	\$	3,675.00
Subsistence	\$	-
Transportation	\$	-
Shipping/Printing	\$	-
Total	\$	3,675.00

ok AB

PAYMENT DUE UPON RECEIPT OF INVOICE

20-240

THANK YOU

KENERGY CORP.
2015 RATE CASE APPLICATION
ESTIMATED TOTAL COSTS

Line No	Vendor Name	Description	Date Paid	Check Number	Dollar Amount	2015-00312				
						Legal	Rate Design	Depreciation Study	Legal Notice	Other
1	Dorsey, King,	Rate case legal	6/5/15	121275	150.00	150.00	-			
2	JDG Consulting LLC	COSS & rate design	5/22/15	121094	200.00		200.00			
3				Total May	350.00	150.00	200.00	-	-	-
4										
5	KY State Treasurer	documents	6/1/15	2469	10.00	-	-			10.00
6				Total Jun	10.00	-	-	-	-	10.00
7										
8	Dorsey, King,	Rate case legal	8/7/15	122229	37.50	37.50	-			
9	Welsh Group LLC	Depreciation study	8/7/15	122310	23,100.00			23,100.00		
10				Total Jul	23,137.50	37.50	-	23,100.00	-	-
11										
12	JDG Consulting LLC	COSS & rate design	8/14/15	122366	200.00	-	200.00			
13	JDG Consulting LLC	COSS & rate design	9/11/15	123401	7,960.00		7,960.00			
14				Total Aug	8,160.00	-	8,160.00	-	-	-
15										
16	Dorsey, King,	Rate case legal	10/9/15	125025	1,050.00	1,050.00	-			
17				Total Sep	1,050.00	1,050.00	-	-	-	-
18										
19	JDG Consulting LLC	COSS & rate design	10/16/15	125159	3,675.00	-	3,675.00			
20				Total Oct	3,675.00	-	3,675.00	-	-	-
21										
22	THROUGH OCTBER 21, 2015				36,382.50	1,237.50	12,035.00	23,100.00	-	10.00
23										
24	REMAINING COSTS				64,128.40	4,000.00	5,000.00	1,500.00	53,378.40	250.00
25										
26	TOTAL ESTIMATED COSTS OF CASE NO. 2015-00312				100,510.90	5,237.50	17,035.00	24,600.00	53,378.40	260.00
27										
28	ACTUAL COST OF CASE NO. 2011-00035				102,313.02	19,591.12	17,005.00	-	58,548.87	7,168.03



KENTUCKY PRESS SERVICE

101 CONSUMER LANE
FRANKFORT, KY 40601-
Voice (502) 223-8821 Fax (502) 875-2624

Tuesday, October 20, 2015 09:32 AM

Advertising Quote

Order 15112KK0
 Contact RENEE BEASLEY JONES
 Agency KENERGY
 P.O. Box 1389
 3111 Fairview Drive
 Owensboro, KY 42303-1389

Client Name KENERGY
 PO Number
 Position CLASSIFIED/ PUBLIC NOTICES Sales Rep 1 Teresa Revlett
 Copy WEB PAGE - RATE ADJUSTMENT HEARING Sales Rep 2

Newspaper

Run Date	Ad Size	Rate Name	Ad Rate	Total	Circulation
	Physical Ad Size	Color Rate Name	Color Rate		
CALHOUN MCLEAN CO. NEWS Publ. Day: Th # Columns: 7 Page Depth: 21.0000					
10/29/2015	7 X 14.5 (10.375" X 14.5")	CLDIS	\$7.60 \$0.00	\$771.40	1,096
Caption: 2015-00312 Rate Application					
11/05/2015	7 X 14.5 (10.375" X 14.5")	CLDIS	\$7.60 \$0.00	\$771.40	1,096
Caption: 2015-00312 Rate Application					
11/12/2015	7 X 14.5 (10.375" X 14.5")	CLDIS	\$7.60 \$0.00	\$771.40	1,096
Caption: 2015-00312 Rate Application					
CENTRAL CITY LEADER NEWS Publ. Day: Tu # Columns: 6 Page Depth: 21.0000					
10/27/2015	6 X 14.5 (10" X 14.5")	CLDIS	\$7.92 \$0.00	\$689.04	6,903
Caption: 2015-00312 Rate Application					
11/03/2015	6 X 14.5 (10" X 14.5")	CLDIS	\$7.92 \$0.00	\$689.04	6,903
Caption: 2015-00312 Rate Application					
11/10/2015	6 X 14.5 (10" X 14.5")	CLDIS	\$7.92 \$0.00	\$689.04	6,903
Caption: 2015-00312 Rate Application					
EDDYVILLE HERALD-LEDGER Publ. Day: W # Columns: 8 Page Depth: 19.7130					
10/28/2015	8 X 14.5 (10.625" X 14.5")	CLDIS	\$6.75 \$0.00	\$783.00	1,437
Caption: 2015-00312 Rate Application					
11/04/2015	8 X 14.5 (10.625" X 14.5")	CLDIS	\$6.75 \$0.00	\$783.00	1,437
Caption: 2015-00312 Rate Application					
11/11/2015	8 X 14.5 (10.625" X 14.5")	CLDIS	\$6.75 \$0.00	\$783.00	1,437
Caption: 2015-00312 Rate Application					

RATES GUARANTEED FOR 30 DAYS ONLY FROM ORIGINATION DATE.



KENTUCKY PRESS SERVICE

101 CONSUMER LANE
FRANKFORT, KY 40601-
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Tuesday, October 20, 2015 09:32 AM

Advertising Quote

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Contact RENEE BEASLEY JONES
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Owensboro, KY 42303-1389

Client Name KENERGY

PO Number

Position CLASSIFIED/ PUBLIC NOTICES

Sales Rep 1 Teresa Revlett

Copy WEB PAGE - RATE ADJUSTMENT HEARING

Sales Rep 2

Newspaper

Run Date	Ad Size	Rate Name	Ad Rate	Total	Circulation
	Physical Ad Size	Color Rate Name	Color Rate		
HARDINSBURG HERALD-NEWS Publ. Day: W # Columns: 8 Page Depth: 21.0000					
10/28/2015	8 X 14.5 (10.3" X 14.5")	CLDIS	\$8.82 \$0.00	\$1,023.12	4,266
Caption: 2015-00312 Rate Application					
11/04/2015	8 X 14.5 (10.3" X 14.5")	CLDIS	\$8.82 \$0.00	\$1,023.12	4,266
Caption: 2015-00312 Rate Application					
11/11/2015	8 X 14.5 (10.3" X 14.5")	CLDIS	\$8.82 \$0.00	\$1,023.12	4,266
Caption: 2015-00312 Rate Application					
HARTFORD OHIO CO. TIMES-NEWS Publ. Day: W # Columns: 6 Page Depth: 21.0000					
10/28/2015	6 X 14.5 (10" X 14.5")	CLDIS	\$8.00 \$0.00	\$696.00	5,732
Caption: 2015-00312 Rate Application					
11/04/2015	6 X 14.5 (10" X 14.5")	CLDIS	\$8.00 \$0.00	\$696.00	5,732
Caption: 2015-00312 Rate Application					
11/11/2015	6 X 14.5 (10" X 14.5")	CLDIS	\$8.00 \$0.00	\$696.00	5,732
Caption: 2015-00312 Rate Application					
HAWESVILLE HANCOCK CLARION Publ. Day: Th # Columns: 6 Page Depth: 21.0000					
10/29/2015	6 X 14.5 (10.38" X 14.5")	CLDIS	\$8.25 \$0.00	\$717.75	3,269
Caption: 2015-00312 Rate Application					
11/05/2015	6 X 14.5 (10.38" X 14.5")	CLDIS	\$8.25 \$0.00	\$717.75	3,269
Caption: 2015-00312 Rate Application					
11/12/2015	6 X 14.5 (10.38" X 14.5")	CLDIS	\$8.25 \$0.00	\$717.75	3,269
Caption: 2015-00312 Rate Application					

RATES GUARANTEED FOR 30 DAYS ONLY FROM ORIGINATION DATE.



KENTUCKY PRESS SERVICE

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Owensboro, KY 42303-1389

Client Name KENERGY

PO Number

Position CLASSIFIED/ PUBLIC NOTICES

Sales Rep 1 Teresa Revlett

Copy WEB PAGE - RATE ADJUSTMENT HEARING

Sales Rep 2

Newspaper

Run Date	Ad Size	Rate Name	Ad Rate	Total	Circulation
	Physical Ad Size	Color Rate Name	Color Rate		
HENDERSON GLEANER					
			Publ. Day: Su,Tu,W,Th,F,Sa	# Columns: 6	Page Depth: 20.7500
10/25/2015	6 X 14.5 (10" X 14.5")	SAU	\$20.31 \$0.00	\$1,766.97	10,016
Caption: 2015-00312 Rate Application					
11/01/2015	6 X 14.5 (10" X 14.5")	SAU	\$20.31 \$0.00	\$1,766.97	10,016
Caption: 2015-00312 Rate Application					
11/08/2015	6 X 14.5 (10" X 14.5")	SAU	\$20.31 \$0.00	\$1,766.97	10,016
Caption: 2015-00312 Rate Application					
MADISONVILLE MESSENGER					
			Publ. Day: Su,Tu,W,Th,F,Sa	# Columns: 7	Page Depth: 21.0000
10/25/2015	7 X 14.5 (10.375" X 14.5")	CLDIS	\$19.67 \$0.00	\$1,996.50	6,902
Caption: 2015-00312 Rate Application					
11/01/2015	7 X 14.5 (10.375" X 14.5")	CLDIS	\$19.67 \$0.00	\$1,996.50	6,902
Caption: 2015-00312 Rate Application					
11/08/2015	7 X 14.5 (10.375" X 14.5")	CLDIS	\$19.67 \$0.00	\$1,996.50	6,902
Caption: 2015-00312 Rate Application					
MARION CRITTENDEN PRESS					
			Publ. Day: Tu,Th	# Columns: 6	Page Depth: 21.0000
10/29/2015	6 X 14.5 (11.25" X 14.5")	CLDIS	\$8.32 \$0.00	\$723.84	2,600
Caption: 2015-00312 Rate Application					
11/05/2015	6 X 14.5 (11.25" X 14.5")	CLDIS	\$8.32 \$0.00	\$723.84	2,600
Caption: 2015-00312 Rate Application					
11/12/2015	6 X 14.5 (11.25" X 14.5")	CLDIS	\$8.32 \$0.00	\$723.84	2,600
Caption: 2015-00312 Rate Application					

RATES GUARANTEED FOR 30 DAYS ONLY FROM ORIGINATION DATE.



KENTUCKY PRESS SERVICE

101 CONSUMER LANE
FRANKFORT, KY 40601-
Voice (502) 223-8821 Fax (502) 875-2624

Tuesday, October 20, 2015 09:32 AM

Advertising Quote

Order 15112KK0
Contact RENEE BEASLEY JONES
Agency KENERGY
 P.O. Box 1389
 3111 Fairview Drive
 Owensboro, KY 42303-1389

Client Name KENERGY
PO Number
Position CLASSIFIED/ PUBLIC NOTICES **Sales Rep 1** Teresa Revlett
Copy WEB PAGE - RATE ADJUSTMENT HEARING **Sales Rep 2**

Newspaper

Run Date	Ad Size	Rate Name	Ad Rate	Total	Circulation
	Physical Ad Size	Color Rate Name	Color Rate		
MORGANFIELD UNION CO. ADVOCATE Publ. Day: W # Columns: 7 Page Depth: 21.5000					
10/28/2015	7 X 14.5 (9.625" X 14.5")	CLDIS	\$11.40 \$0.00	\$1,157.10	3,262
Caption: 2015-00312 Rate Application					
11/04/2015	7 X 14.5 (9.625" X 14.5")	CLDIS	\$11.40 \$0.00	\$1,157.10	3,262
Caption: 2015-00312 Rate Application					
11/11/2015	7 X 14.5 (9.625" X 14.5")	CLDIS	\$11.40 \$0.00	\$1,157.10	3,262
Caption: 2015-00312 Rate Application					
OWENSBORO MESSENGER-INQUIRER Publ. Day: Su,M,Tu,W,Th,F,Sa # Columns: 7 Page Depth: 21.0000					
10/25/2015	7 X 14.5 (10.375" X 14.5")	CLDIS	\$44.28 \$0.00	\$4,494.42	26,754
Caption: 2015-00312 Rate Application					
11/01/2015	7 X 14.5 (10.375" X 14.5")	CLDIS	\$44.28 \$0.00	\$4,494.42	26,754
Caption: 2015-00312 Rate Application					
11/08/2015	7 X 14.5 (10.375" X 14.5")	CLDIS	\$44.28 \$0.00	\$4,494.42	26,754
Caption: 2015-00312 Rate Application					
PRINCETON TIMES LEADER Publ. Day: W,Sa # Columns: 9 Page Depth: 21.5000					
10/28/2015	9 X 14.5 (10.375" X 14.5")	CLDIS	\$6.00 \$0.00	\$783.00	4,111
Caption: 2015-00312 Rate Application					
11/04/2015	9 X 14.5 (10.375" X 14.5")	CLDIS	\$6.00 \$0.00	\$783.00	4,111
Caption: 2015-00312 Rate Application					
11/11/2015	9 X 14.5 (10.375" X 14.5")	CLDIS	\$6.00 \$0.00	\$783.00	4,111
Caption: 2015-00312 Rate Application					

RATES GUARANTEED FOR 30 DAYS ONLY FROM ORIGINATION DATE.



KENTUCKY PRESS SERVICE

101 CONSUMER LANE
FRANKFORT, KY 40601-
Voice (502) 223-8821 Fax (502) 875-2624

Tuesday, October 20, 2015 09:32 AM

Advertising Quote

Order 15112KK0
Contact RENEE BEASLEY JONES
Agency KENERGY
P.O. Box 1389
3111 Fairview Drive
Owensboro, KY 42303-1389

Client Name KENERGY

PO Number

Position CLASSIFIED/ PUBLIC NOTICES

Sales Rep 1 Teresa Revlett

Copy WEB PAGE - RATE ADJUSTMENT HEARING

Sales Rep 2

Newspaper

Run Date	Ad Size	Rate Name	Ad Rate	Total	Circulation
	Physical Ad Size	Color Rate Name	Color Rate		
PROVIDENCE JOURNAL-ENTERPRISE			# Columns: 9	Page Depth: 21.5000	
10/28/2015	9 X 14.5 (10.375" X 14.5")	CLDIS	\$7.50 \$0.00	\$978.75	4,164
Caption: 2015-00312 Rate Application					
11/04/2015	9 X 14.5 (10.375" X 14.5")	CLDIS	\$7.50 \$0.00	\$978.75	4,164
Caption: 2015-00312 Rate Application					
11/11/2015	9 X 14.5 (10.375" X 14.5")	CLDIS	\$7.50 \$0.00	\$978.75	4,164
Caption: 2015-00312 Rate Application					
SMITHLAND LIVINGSTON LEDGER			# Columns: 9	Page Depth: 19.7500	
10/27/2015	6 X 14.5 (7.027" X 14.5")	SAU	\$13.93 \$0.00	\$1,211.91	1,475
Caption: 2015-00312 Rate Application					
11/03/2015	6 X 14.5 (7.027" X 14.5")	SAU	\$13.93 \$0.00	\$1,211.91	1,475
Caption: 2015-00312 Rate Application					
11/10/2015	6 X 14.5 (7.027" X 14.5")	SAU	\$13.93 \$0.00	\$1,211.91	1,475
Caption: 2015-00312 Rate Application					
Number of Newspapers 14			Totals	\$53,378.40	245,961
			Discounts	\$0.00	
			Tax: USA	\$0.00	
			Total Misc.	\$0.00	
			Net	\$53,378.40	

THANKS so much!

Teresa Revlett
502-226-7268 CELL
502-227-7992 Direct Line
502-875-2624 FAX

RATES GUARANTEED FOR 30 DAYS ONLY FROM ORIGINATION DATE.

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015-00312 RATE APPLICATION

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Item 35) Provide the estimated dates for drawdowns of unadvanced loan funds at test-year-end and the proposed uses of these funds.

Response) The amount un-advanced at 6/30/15 is \$9,000,000 representing the total remaining Of the Rural Utilities Service FFB loan designated "F8". These funds represent items constructed in the 2013-2017 construction work plan. The estimated drawdown date is July 1, 2016.

Witness) Steve Thompson

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015-00312 RATE APPLICATION

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Item 36) Provide a list of depreciation expenses using Format 36.

Response) Item 36, pages 2-3 of 3 contain the above referenced information.

Witness) Steve Thompson

KENERGY CORP.
2015 RATE APPLICATION
PSC INFORMATION REQUEST NO. 1 ITEM 36
TEST YEAR ENDING JUNE 30, 2015
DEPRECIATION EXPENSES

Account Number	Item	(End of Test Year) Plant Account Balance	Depreciation Rate	Annual Depreciation
	Distribution plant:			
360.0	Land and land rights	901,745		
361.0	Structures and improvements			
362.0	Station equipment	20,839,142	1.90%	395,944
362.1	Supervisory control equipment	1,700,394	5.00%	85,020
362.2	Microwave system equipment	481,561	5.00%	24,078
362.223	Microwave system towers	1,411,547	2.80%	39,523
362.300	Fiber Equipment Installed in Subs	54,223	4.00%	2,169
362.4	Owensboro fiber	910,479	4.00%	36,419
362.5	Substation AMI Equipment	-	6.67%	0
363.0	Storage battery equipment	-		
364.0	Poles, towers, and fixtures	84,982,663	4.70%	3,994,185
365.0	Overhead conductors and devices	59,266,011	3.90%	2,311,374
366.0	Underground conduit	14,166	2.20%	312
367.0	Underground conductors and devices	17,954,090	3.10%	556,577
368.0	Transformers	37,369,693	2.90%	1,083,721
369.0	Services	29,423,511	3.80%	1,118,093
370.0	Meters	5,955,490	5.00%	297,774
370.1	AMI Meters-Pilot Program	157,901	6.67%	10,532
370.2	AMI Meters	3,803,281	7.50%	285,246
371.0	Installations on customer premises	4,644,127	5.40%	250,783
372.0	Leased property on customer premises			
373.0	Street lighting and signal systems	925,069	3.80%	35,153
	Total Distribution Plant	270,795,092		10,526,903

KENERGY CORP.
2015 RATE APPLICATION
PSC INFORMATION REQUEST NO. 1 ITEM 36
TEST YEAR ENDING JUNE 30, 2015
DEPRECIATION EXPENSES

Account Number	Item	(End of Test Year) Plant Account Balance	Depreciation Rate	Annual Depreciation
	<u>General plant:</u>		**	
389.0	Land and land rights	501,388		
390.0	Structures and improvements	10,624,662	2.46%	\$ 261,367
390.1	Structures and improvements-Marion	57,435	4.96%	\$ 2,849
390.2	Structures and improvements-Sturgis	39,351	2.00%	\$ 787
391.0	Office furniture and equipment	381,244	4.06%	\$ 15,478
391.1	Computer and related equipment	687,721	11.44%	\$ 78,675
391.11	Computer Software	144,629	14.89%	\$ 21,535
391.15	Fiber Optic Equipment	33,362	0.00%	\$ -
392.0	Transportation equipment	8,484,133	7.26%	\$ 615,948
393.0	Stores equipment	172,149	2.93%	\$ 5,044
394.0	Shop and Garage Equipment	285,431	7.34%	\$ 20,951
394.1	Tools and Working Equipment	408,359	4.75%	\$ 19,397
394.2	ROW Tools and Working Equipment	9,418	4.80%	\$ 452
395.0	Laboratory equipment	388,984	5.13%	\$ 19,955
395.1	Laboratory equipment-Microwave Sys	15,522	0.00%	\$ -
395.2	Fiber Optic Test Equipment	21,953	4.80%	\$ 1,054
396.0	Power operated equipment	286,632	7.31%	\$ 20,953
396.1	Power operated - right of way equipment	114,051	0.00%	\$ -
396.2	Power operated equipment	365,180	7.38%	\$ 26,950
396.3	Track Vehicles	213,134	6.50%	\$ 13,854
397.0	Communication equipment	1,722,253	8.10%	\$ 139,503
397.2	Fiber Optic Sonet	272,600	9.75%	\$ 26,578
398.0	Miscellaneous equipment	83,272	3.25%	\$ 2,706
398.1	GIS Equipment	372,146	1.74%	\$ 6,475
	Total General Plant	25,685,007		1,300,511

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015-00312 RATE APPLICATION

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Item 37) Are the depreciation rates reflected in this filing identical to those most recently approved by the Commission?

- a. If so, identify the case in which they were approved.
- b. If not, provide the depreciation study that supports the rates reflected in this filing.

Response a) No.

Response b) See Exhibit 11 of the application in Case no. 2015-00312.

Witness) Steve Thompson

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015-00312 RATE APPLICATION

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Item 38) Provide information for plotting the depreciation guideline curves in accordance with REA Bulletin 183-1, as shown in Format 38.

Response) Item 38, page 2 of 2 contains the above referenced information.

Witness) Steve Thompson

KENERGY CORP.
2015 RATE APPLICATION
PSC INFORMATION REQUEST NO. 1 ITEM 38
DATA FOR DEPRECIATION GUIDELINE CURVE
RUS BULLETIN 183-1

Row	(a)	(b)	©	(d)	€	
	Test Year Ended	(1) Distribution Plant In Service (a)	Accumulated Provision for Depreciation Distribution Plant (b)	Reserve Ratio (c)=(b)/(a)	Ratio of Current Distribution Plant to Distribution Plant Ten Years Prior (d)	
6	June 30, 2015	269,893,347	84,301,118	31.23	2015	1.48
8	December 31					
9	2014	261,440,964	80,559,225	30.81	2014	1.47
11	2013	252,012,621	73,375,363	29.12	2013	1.48
13	2012	242,564,329	66,648,155	27.48	2012	1.51
15	2011	231,222,891	61,516,519	26.60	2011	1.55
17	2010	223,147,071	55,678,557	24.95	2010	1.62
19	2009	216,883,827	52,070,731	24.01	2009	1.72
21	2008	209,577,203	48,115,685	22.96	2008	1.79
23	2007	201,940,576	42,827,635	21.21	2007	1.85
25	2006	193,249,533	38,099,858	19.72	2006	1.87
27	2005	183,675,148	34,907,470	19.01	2005	1.90

(1) Excludes land

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015-00312 RATE APPLICATION

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Item 39) For each charitable and political contribution (in cash or services), provide the amount, recipient, and specific account charged.

Response) See Exhibit 5C of the application.

Witness) David Hamilton

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
FIRST DATA REQUEST FOR INFORMATION**

2015-00312 RATE APPLICATION

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Item 40) Describe Kenergy's lobbying activities and provide a schedule showing the name and salary of each lobbyist; all company-paid or reimbursed expenses or allowances; and the account charged for all personnel for whom a principal function is lobbying, on the local, state, or national level; and indicate whether the lobbyist is an employee or an independent contractor. If any amounts are allocated, show a calculation of the factor used to allocate each amount.

Response) None.

Witness) Steve Thompson

**KENERGY CORP.
RESPONSE TO THE COMMISSION'S
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Item 41) Provide complete details of the financial reporting and ratemaking treatment of Kenergy's pension costs.

Response) All pension costs are expensed when paid, through the NRECA multi-employer defined benefit pension plan. There is a prepayment to NRECA of \$1,394,200 that is being expensed over 10 years.

Witness) Steve Thompson

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Item 42) Provide complete details of Kenergy's financial reporting and ratemaking treatment of Statement of Financial Accounting Standard ("SFAS") No. 106, "Postretirement Benefits Other Than Pensions," including:

- a. The date Kenergy adopted or plans to adopt SFAS No. 106;
- b. All accounting entries made or to be made at the date of adoption; and
- c. All actuarial studies and other documents used to determine the level of SFAS No. 106 cost recorded or to be recorded by Kenergy.

Response) There are no postretirement expenses proposed for rate-making purposes.

Witness) Steve Thompson

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Item 43) Provide complete details of Kenergy's financial reporting and ratemaking treatment of SFAS No. 112, "Postemployment Benefits," including:

- a. The date Kenergy adopted SFAS No. 112;
- b. All accounting entries made at the date of adoption; and
- c. All actuarial studies and other documents used to determine the level of SFAS No. 112 cost recorded by Kenergy.

Response) There are no postretirement expenses proposed for rate-making purposes.

Witness) Steve Thompson

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Item 44) Provide complete details of Kenergy's financial reporting and ratemaking treatment of SFAS No. 143, "Accounting for Asset Retirement Obligations," including:

- a. The date Kenergy adopted the SFAS.
- b. All accounting entries made at the date of adoption.
- c. All studies and other documents used to determine the level of SFAS No. 143

cost recorded by Kenergy; and

- d. A schedule comparing the depreciation rates utilized by Kenergy prior to and after the adoption of SFAS No. 143. The schedule should identify the assets corresponding to the affected depreciation rates.

Response) There are no "Accounting for Asset Retirement Obligations" for Kenergy Corp.

Witness) Steve Thompson

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Item 45) Provide complete details of Kenergy's financial reporting and ratemaking treatment of SFAS No. 158, "Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans," including:

- a. The date Kenergy adopted the SFAS;
- b. All accounting entries made at the date of adoption; and
- c. All studies and other documents used to determine the level of SFAS No. 158

cost recorded by Kenergy.

Response) No cost reported for rate-making purposes. Only the pension costs paid during the test year and expensed are recorded, except for the amortization of the \$1,394,200 prepayment to NRECA amortized over 10 years.

Witness) Steve Thompson

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Item 46) Provide any information, as soon as it is known, describing any events occurring after the test year that would have a material effect on net operating income, rate base, and cost of capital that is not incorporated in the filed testimony and exhibits.

Response) None.

Witness) Steve Thompson

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Item 47) Provide all current labor contracts and the most recent contracts in effect prior to the current contracts.

Response) Kenergy's employees are all non-union.

Witness) Keith Ellis

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Item 48) Regarding demand-side management, conservation and energy-efficiency programs, provide the following:

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

**Response 48a) High efficiency lighting replacement, Energy star clothes washer replacement, Energy star refrigerator replacement, High efficiency HVAC, Touchstone Energy new home, HVAC & Refrigeration Tune up, Pilot Weatherization A La Carte.
See Kenergy tariff sheets 47-55.**

Response 48b) 2012-\$588,097.25
2013- \$771,701.95
2014- \$548,540.30
Test year- \$844,630.79

Note: These payments are reimbursed by Big Rivers Electric Corporation. No expenses shown in Kenergy's test year.

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Response 48c) The total demand and energy reductions realized through these programs during the test year and each of the three most recent calendar years.

July 2014-June 2015	2,805.1 KW demand	11,248,631 KWh reduction
1May-31 Dec. 2012	768.5 KW demand	3,288,459 KWh reduction
2013	1,474.7 KW demand	5,319,904 KWh reduction
2014	1,115.9 KW demand	5,468,414 KWh reduction

Witness) David Hamilton

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Item 49) Provide separate schedules, for the test year and the 12-month period immediately preceding the test year, that show the following information regarding Kenergy's investments in subsidiaries and joint ventures:

- a. Name of subsidiary or joint venture;
- b. Date of initial investment;
- c. Amount and type of investment;
- d. Balance sheet and income statement. Where only internal statements are prepared, furnish copies of these; and.
- e. Name of officers of each of the subsidiaries or joint ventures, each officer's annual compensation, and portion of compensation charged to the subsidiary or joint venture. Indicate the position that each officer holds with Kenergy and the compensation received from Kenergy.

Response a-e) Kenergy has no investment in subsidiaries or joint ventures

Witness) Steve Thompson

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Item 50) Provide separate schedules showing all dividends or income of any type received by Kenergy from its subsidiaries or joint ventures for the test year and the three years preceding the test year. Indicate how this income is reflected in the reports filed with the Commission and any reports to Kenergy's member customers.

Response) Kenergy has no investment in subsidiaries or joint ventures.

Witness) Steve Thompson

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Item 51) Concerning non-regulated activities:

a. Is Kenergy engaged in any non-regulated activities? If so, provide a detailed description of each non-regulated activity.

b. Is Kenergy engaged in any non-regulated activities through an affiliate? If so, provide the name of each affiliate and the non-regulated activity in which it is engaged.

c. Identify each service agreement with each affiliate and indicate whether the service agreement is on file with the Commission. Provide a copy of each service agreement not already on file with the Commission.

d. Has Kenergy loaned any money or property to any affiliate? If so, describe in detail what was loaned, the terms of the loan, and the name of the affiliate.

Response a) No. See attached board resolution on pages 2-3 of 3 item 51

Response b) No.

Response c-d) None.

Witness) Steve Thompson



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EXCERPT FROM THE MINUTES OF
A MEETING OF THE BOARD OF DIRECTORS
OF KENERGY CORP.

WHEREAS:

- A. Kenergy engages in the following non-regulated businesses or activities:
- (1) Joint pole use with other utilities
 - (2) Leasing space on substation towers for telecommunication attachments (lessees provide retail service)
 - (3) Selling geothermal equipment wholesale to licensed HVAC dealers
 - (4) Leasing surge protection equipment to members
 - (5) Leasing garage space at headquarters or branch office so that lessee can perform maintenance or repair work on Kenergy's motor vehicles (lessee also is allowed to perform maintenance or repair work on motor vehicles of third parties)
 - (6) Leasing fiber optic strands that are not presently needed in distributing electric energy (lessee provide retail service)
- B. Recently enacted KRS 279.020 allows Kenergy to provide any good or service related to the distribution of electric energy without forming an affiliate.
- C. The board of directors has determined that the non-regulated businesses or activities listed above in recital A are related to the distribution of electric energy.
- D. The board of directors desires to continue engaging in said businesses or activities without forming an affiliate.
- E. The board of directors' above determination and its desire to continue engaging in said businesses or activities without forming an affiliate are consistent with recommendations of Kenergy's management and legal counsel.

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The businesses or activities listed above in recital A are determined to be related to Kenergy's distribution of electric energy.
2. Kenergy shall continue engaging in said businesses or activities without forming an affiliate.
3. Nothing herein shall preclude Kenergy from terminating in the future any of said businesses or activities or from later commencing a non-regulated business or activity that the board determines to be related to the distribution of electric energy, without forming an affiliate.

I, Debra Hayden, Assistant Secretary, certify that the foregoing is a true and correct excerpt from the minutes of a meeting of the board of directors of Kenergy Corp. on December 12, 2006.


Assistant Secretary