

Licking Valley Rural Electric Cooperative
 Monthly Comparison of Income Statement Accounts
 Case No. 2016-00174

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 Witness: Jim Adkins

Account	Description	NOV 2014	DEC 2014	JAN 2015	FEB 2015	MAR 2015	APR 2015	MAY 2015	JUN 2015	JUL 2015	AUG 2015	SEP 2015	OCT 2015	Total
440.1	RESIDENTIAL SALES-SCH A	2,272	2,549	2,449	2,471	1,588	1,311	1,426	1,547	1,898	1,650	1,249	1,441	21,850
	Prior Year Amount	2,170	2,657	3,031	2,127	1,785	1,376	1,598	1,769	1,773	1,663	1,314	1,651	22,914
	Inc (Dec)	102	(108)	(582)	344	(197)	(65)	(171)	(221)	125	(13)	(66)	(210)	(1,064)
440.3	SMALL COMM-SCH B	104	114	107	99	87	81	89	88	106	95	84	87	1,141
	Prior Year Amount	101	107	119	98	95	89	103	102	108	103	92	94	1,211
	Inc (Dec)	4	7	(12)	1	(9)	(8)	(14)	(14)	(2)	(8)	(8)	(7)	(71)
442.2	LARGE COMMERCIAL-SCH LP	299	410	310	279	258	253	267	252	306	291	263	265	3,453
	Prior Year Amount	262	283	314	249	251	268	304	289	309	307	269	278	3,383
	Inc (Dec)	37	127	(4)	30	8	(16)	(37)	(38)	(3)	(16)	(6)	(14)	70
442.21	SCHEDULE LPR-OVER 1000 KVA	89	(119)	84	68	62	58	63	61	76	73	61	60	638
	Prior Year Amount	140	233	145	125	127	117	133	90	97	91	80	92	1,468
	Inc (Dec)	(51)	(351)	(61)	(57)	(64)	(59)	(70)	(28)	(21)	(18)	(18)	(31)	(831)
442.22	SCHEDULE LPR-UNDER 1000 KVA	13	(19)	12	10	12	10	11	9	12	11	9	9	98
	Prior Year Amount	23	(67)	27	22	23	13	15	16	17	16	14	13	132
	Inc (Dec)	(10)	48	(15)	(12)	(11)	(3)	(4)	(7)	(5)	(5)	(6)	(4)	(34)
442.25	LP OVER 1000 KVA	39	173	36	34	34	39	40	33	44	47	40	35	595
	Prior Year Amount	-	-	-	-	-	12	13	37	45	44	38	39	229
	Inc (Dec)	39	173	36	34	34	27	27	(4)	(2)	3	2	(4)	366
444.2	SECURITY LIGHT-DEVICES	3	6	2	3	3	3	3	3	3	3	3	3	35
	Prior Year Amount	3	2	3	2	3	3	3	3	3	3	3	3	33
	Inc (Dec)	-	4	(1)	-	-	-	-	-	-	-	-	-	3
450.0	FORFEITED DISCOUNTS	21	32	31	-	32	23	17	18	20	23	22	16	256
	Prior Year Amount	23	29	37	-	30	26	16	21	25	25	22	17	270
	Inc (Dec)	(2)	3	(5)	-	3	(3)	1	(3)	(4)	(2)	(1)	-	(14)
454.0	RENT FROM ELECT PROP-JOINT POLE	8	-	15	-	-	-	-	-	-	-	-	-	23
	Prior Year Amount	119	-	(103)	-	35	16	15	-	15	-	-	51	147
	Inc (Dec)	(111)	-	118	-	(35)	(16)	(15)	-	(15)	-	-	(51)	(124)
454.1	RENT FROM ELECT PROP-CATV	-	-	-	-	-	-	-	-	-	-	-	-	-
	Prior Year Amount	2	-	(2)	-	1	-	-	-	-	-	-	1	2
	Inc (Dec)	(1)	-	2	-	(1)	-	-	-	-	-	-	(1)	(2)
456.0	OTHER ELECTRIC REVENUE	4	4	4	5	7	6	7	4	12	6	6	4	69
	Prior Year Amount	4	3	4	7	4	6	9	6	8	7	6	4	70
	Inc (Dec)	-	1	-	(2)	3	-	(2)	(3)	3	(1)	-	-	-

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456.2	OTHER ELECTRIC REV-PREPAY SVC CH	-	-	-	-	-	-	-	-	-	-	-	-	1
	Prior Year Amount	-	-	-	-	-	-	-	-	-	-	-	-	-
	Inc (Dec)	-	-	-	-	-	-	-	-	-	-	-	-	1
555.0	PURCHASED POWER	1,829	1,908	2,141	2,267	1,650	1,108	1,192	1,488	1,631	1,484	1,316	1,235	19,249
	Prior Year Amount	1,779	2,065	2,556	2,012	1,783	1,368	1,391	1,635	1,640	1,623	1,368	1,255	20,474
	Inc (Dec)	50	(157)	(415)	255	(133)	(260)	(199)	(147)	(9)	(139)	(52)	(20)	(1,225)
580.0	OPER SUPERVISION & ENG	9	8	9	7	10	8	9	7	9	8	11	11	107
	Prior Year Amount	8	8	9	7	9	9	8	7	9	8	8	9	100
	Inc (Dec)	1	(1)	-	-	1	(1)	-	-	-	1	3	2	7
583.0	OVERHEAD LINE EXPENSES	72	73	73	80	93	76	79	84	83	74	75	72	934
	Prior Year Amount	68	83	88	96	84	72	77	112	82	77	84	88	1,010
	Inc (Dec)	4	(10)	(16)	(15)	10	4	2	(28)	1	(3)	(9)	(16)	(76)
583.2	EXPENSES-SYS INSPECTION	4	3	11	3	-	-	-	-	-	-	-	2	24
	Prior Year Amount	2	2	1	3	3	-	-	-	-	-	-	-	11
	Inc (Dec)	2	1	10	1	(3)	-	-	-	-	-	-	2	13
584.0	MAINT OF UNDERGROUND LINE	-	-	-	-	-	-	(1)	(1)	-	-	-	-	(2)
	Prior Year Amount	(1)	(1)	-	-	-	-	-	-	(1)	(1)	(1)	-	(4)
	Inc (Dec)	1	-	-	-	-	-	(1)	(1)	1	1	-	-	2
586.0	METER EXPENSES	33	30	35	27	28	32	41	46	36	43	30	41	421
	Prior Year Amount	36	35	28	28	42	41	40	37	41	34	21	41	422
	Inc (Dec)	(3)	(5)	7	(1)	(14)	(9)	1	9	(5)	9	9	-	(1)
587.0	CUST INSTALLATION EXPENSE-SL	17	22	13	11	12	22	25	28	30	11	12	11	214
	Prior Year Amount	13	21	20	15	14	14	15	11	15	12	14	14	179
	Inc (Dec)	4	1	(7)	(5)	(2)	7	10	16	14	(1)	(2)	(3)	34
588.0	MISC DISTRIBUTION EXPENSE	9	10	18	12	10	8	11	7	10	11	12	13	131
	Prior Year Amount	17	19	33	9	12	11	10	9	9	11	11	11	162
	Inc (Dec)	(8)	(10)	(14)	3	(2)	(3)	1	(2)	1	-	1	2	(31)
590.0	MAINT SUPERVISION & ENG	9	8	9	7	10	8	9	7	9	8	11	11	107
	Prior Year Amount	8	9	8	7	9	9	8	7	9	8	8	9	99
	Inc (Dec)	1	(1)	1	-	1	(1)	-	-	-	1	3	2	9
593.0	MAINT OF OVERHEAD LINES	63	53	80	67	76	61	65	63	92	48	46	76	792
	Prior Year Amount	77	62	66	96	62	54	58	116	82	70	62	77	883
	Inc (Dec)	(14)	(9)	15	(29)	14	7	7	(53)	9	(22)	(16)	(1)	(91)

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593.1	MAINT OF OVHD LINES-ROW	15	12	7	6	10	12	7	10	9	14	16	12	131
	Prior Year Amount	10	12	10	4	13	15	27	9	17	24	13	12	166
	Inc (Dec)	5	-	(3)	2	(3)	(3)	(20)	1	(8)	(11)	3	-	(35)
593.62	MAINT OF OVHD LINES-CONTRACTOR	105	131	158	72	153	151	118	134	246	126	113	(1)	1,504
	Prior Year Amount	67	71	70	93	97	91	80	85	86	28	91	88	946
	Inc (Dec)	39	60	88	(21)	56	60	38	49	160	98	22	(89)	558
595.0	MAINT OF LINE TRANSFORMERS	-	12	5	-	5	-	8	2	-	-	-	-	31
	Prior Year Amount	5	4	4	-	20	4	1	2	4	-	-	3	48
	Inc (Dec)	(5)	8	-	-	(15)	(4)	7	-	(4)	-	-	(3)	(17)
597.0	MAINTENANCE OF METERS	21	24	21	21	19	23	24	16	18	21	23	22	254
	Prior Year Amount	22	23	30	16	21	23	26	15	22	17	24	20	257
	Inc (Dec)	-	-	(9)	5	(2)	-	(2)	1	(3)	4	(1)	3	(4)
901.0	SUPERVISION CONSUMER ACCOUNTS	2	2	3	3	2	2	3	2	3	3	2	2	29
	Prior Year Amount	-	-	2	2	2	2	2	2	2	2	2	2	23
	Inc (Dec)	2	2	-	-	-	-	-	-	-	-	-	-	7
902.0	METER READING EXPENSE	3	3	3	4	3	4	4	2	2	3	2	2	35
	Prior Year Amount	2	2	3	2	3	2	3	2	3	3	3	3	30
	Inc (Dec)	1	1	-	2	(1)	3	1	-	(1)	-	(1)	(1)	5
902.1	METER READING EXPENSE-ANNUAL	-	3	4	2	2	3	4	2	2	2	4	4	32
	Prior Year Amount	10	9	10	2	10	11	8	9	14	5	4	2	94
	Inc (Dec)	(9)	(6)	(6)	-	(8)	(8)	(4)	(7)	(11)	(3)	-	2	(61)
903.0	CUST RECORDS & COLLECTIONS EXP	54	49	53	47	53	53	59	51	50	53	64	60	647
	Prior Year Amount	53	47	51	48	54	51	54	55	56	52	51	52	624
	Inc (Dec)	1	2	2	(1)	-	2	5	(4)	(5)	1	13	8	24
904.0	UNCOLLECTABLE ACCOUNTS	10	10	10	10	10	10	10	10	20	10	25	10	145
	Prior Year Amount	10	10	10	10	37	10	10	10	10	10	85	10	222
	Inc (Dec)	-	-	-	-	(27)	-	-	-	10	-	(60)	-	(77)
907.0	SUPERVISION CUSTOMER SERVICES	4	4	5	4	4	4	4	3	5	4	4	4	49
	Prior Year Amount	2	2	4	4	4	4	4	4	4	4	4	4	44
	Inc (Dec)	2	2	1	1	-	-	-	(1)	1	-	-	-	6
908.0	CUSTOMER ASSISTANCE EXPENSE	(30)	(2)	(26)	1	(9)	1	1	(1)	(3)	(6)	(16)	(3)	(95)
	Prior Year Amount	(3)	-	(3)	1	(1)	1	(1)	9	3	1	1	11	19
	Inc (Dec)	(26)	(3)	(23)	-	(9)	-	2	(11)	(5)	(8)	(17)	(14)	(114)

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908.1	CUSTOMER ASSISTANCE-LOAD CONTR	15	-	2	-	-	-	-	1	2	2	1	(3)	20
	Prior Year Amount	-	-	2	-	-	-	-	1	1	1	1	(15)	(10)
	Inc (Dec)	15	-	-	-	-	-	-	1	1	1	-	12	29
913.0	ADVERTISING EXPENSES	7	5	2	4	1	6	1	1	1	4	5	-	38
	Prior Year Amount	7	2	3	4	9	3	3	5	2	3	3	7	51
	Inc (Dec)	-	3	(1)	1	(8)	3	(2)	(4)	(1)	2	1	(6)	(13)
920.0	ADMIN & GENERAL-SALARIES	55	48	52	48	50	51	53	52	53	48	53	60	624
	Prior Year Amount	59	59	53	46	53	52	54	49	54	49	51	57	636
	Inc (Dec)	(4)	(11)	(1)	3	(2)	(1)	-	3	(1)	(1)	2	3	(12)
921.0	OFFICE EXPENSE	13	15	10	12	12	9	8	11	8	7	11	11	127
	Prior Year Amount	10	12	12	22	11	10	8	9	8	10	12	9	132
	Inc (Dec)	3	3	(2)	(10)	1	(1)	-	2	(1)	(3)	(1)	3	(6)
923.0	OUTSIDE SERVICES EMPLOYED	1	2	10	1	1	3	5	-	2	2	2	6	35
	Prior Year Amount	4	1	10	-	1	-	1	2	1	1	1	5	26
	Inc (Dec)	(3)	1	1	-	1	3	4	(2)	1	1	1	1	9
929.0	DUPLICATE CHARGES-CR	(2)	(1)	(2)	(2)	(2)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(15)
	Prior Year Amount	(2)	(2)	(2)	(2)	(2)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(17)
	Inc (Dec)	-	-	-	-	-	-	-	-	-	-	-	-	1
930.11	DIRECTOR FEES & EXPENSES	6	4	-	3	7	4	4	7	3	3	3	4	52
	Prior Year Amount	5	8	4	4	3	3	4	6	4	3	6	3	52
	Inc (Dec)	1	(4)	(4)	(1)	4	1	-	1	(1)	-	(3)	1	-
930.2	DUES PAID TO ORGANIZATIONS	-	20	43	-	-	-	-	-	-	-	-	-	64
	Prior Year Amount	20	-	43	-	-	-	-	-	-	-	-	-	64
	Inc (Dec)	(20)	20	-	-	-	-	-	-	-	-	-	-	-
930.3	ANNUAL MEETING EXPENSES	-	-	(1)	-	-	17	49	2	2	28	-	-	97
	Prior Year Amount	-	-	-	(1)	-	5	42	1	-	17	-	-	66
	Inc (Dec)	-	-	(1)	1	-	12	7	1	2	11	-	-	31
930.4	MISC GENERAL EXPENSE	7	17	7	-	14	7	9	7	7	8	9	8	101
	Prior Year Amount	7	15	7	7	7	7	9	7	8	7	9	8	98
	Inc (Dec)	-	1	-	(7)	7	-	-	1	-	1	-	(1)	2
935.0	MAINT OF GENERAL PROPERTY	51	47	16	62	47	49	43	42	36	31	15	31	469
	Prior Year Amount	59	8	18	13	13	14	16	23	59	65	46	53	386
	Inc (Dec)	(8)	39	(2)	49	33	34	27	19	(23)	(34)	(31)	(21)	83

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424.1	PAT DIVIDENDS-EAST KY POWER	-	1,395	-	-	-	-	-	-	-	-	-	-	1,395
	Prior Year Amount	-	1,649	-	-	-	-	-	-	-	-	-	-	1,649
	Inc (Dec)	-	(255)	-	-	-	-	-	-	-	-	-	-	(255)
423.0	PAT DIVIDENDS-OTHERS	-	11	-	-	37	-	3	-	-	-	13	-	63
	Prior Year Amount	-	-	-	12	33	-	1	-	-	-	5	14	66
	Inc (Dec)	-	11	-	(12)	3	-	1	-	-	-	7	(14)	(3)
Patronage	Capital or Margins	243	1,811	56	(34)	(382)	(156)	(137)	(294)	(114)	(75)	(324)	7	600
	Prior Year Amount	270	2,086	205	(132)	(212)	(170)	33	(130)	(65)	(108)	(362)	211	1,626
	Inc (Dec)	(27)	(276)	(149)	98	(170)	13	(170)	(163)	(50)	33	38	(204)	(1,026)