

GENERAL LEDGER CHART OF ACCOUNTS

Div	Account	Description	Type	Category	Group	Status
0	107.2	CONST WK IN PROG	Asset			Active
0	107.21	CONST WK IN PROG-CONTR	Asset			Active
0	107.22	CONST WK IN PROG-MAL WHSE	Asset			Active
0	107.23	CONST WK IN PROG-MAL BLDG	Asset			Active
0	107.24	CONST WK IN PROG-DRIVE THRU	Asset			Active
0	107.25	CONST WK IN PROG-WAREHOUSE DOCK	Asset			Active
0	107.26	CONST WORK IN PROG-STORM SHELTER	Asset			Active
0	107.27	VOID CHECKS	Asset			Active
0	107.3	SPECIAL EQUIPMENT	Asset			Active
0	107.99	CONST WK IN PROG	Asset			Active
0	108.6	ACC PROV FOR DEPR-DIST	Asset			Active
0	108.7	ACC PROV FOR DEPR-GEN	Asset			Active
0	108.8	RET WK IN PROG	Asset			Active
0	108.99	RET WK IN PROG	Asset			Active
0	123.0	PAT CAP-KAEC UUS CFC NISC	Asset			Active
0	123.1	INVEST IN ASSOC ORG	Asset			Active
0	123.11	PAT CAP-EKP	Asset			Active
0	123.22	INVEST IN CTC-CFC	Asset			Active
0	131.1	CASH-GENERAL	Asset			Active
0	131.11	CASH-PAYROLL	Asset			Active
0	131.2	CASH-CONST	Asset			Active
0	131.4	TRANSFER OF CASH	Asset			Active
0	132.0	INTEREST-SPEC DEP	Asset			Active
0	135.0	WORKING FUNDS	Asset			Active
0	136.0	TEMP CASH INVEST	Asset			Active
0	142.0	ACCTS REC-ELECTRIC	Asset			Active
0	142.1	CUST ACCT REC-RET CKS	Asset			Active
0	142.11	CUST ACCT REC-ELECT	Asset			Active
0	142.12	RETROFIT RECEIVABLE (FROM MAGED)	Asset			Active
0	142.2	CUST ACCTS REC-OTHER	Asset			Active
0	142.21	ACCTS REC-FEMA	Asset			Active
0	142.22	CUST ACCTS REC-OTHER	Asset			Active
0	142.23	ACCTS REC-GRAYSON RECC	Asset			Active
0	142.24	ACCTS REC-EDISTO ELECTRIC	Asset			Active
0	142.25	ACCTS REC-JACKSON ENERGY	Asset			Active
0	142.26	ACCTS REC-FLEMING-MASON	Asset			Active

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0 142.99	ACCTS REC CLEARING	Asset			Active
0 143.0	ACCTS REC-EMP & DIR	Asset			Active
0 143.1	ACCTS REC-401K	Asset			Active
0 143.2	ACCTS REC-401K	Asset			Active
0 143.3	ACCTS REC-125 MED	Asset			Active
0 144.1	ACC PROV FOR UNCOLL-ELECT	Asset			Active
0 144.3	ACC PROV FOR UNCOLL-OTHER	Asset			Active
0 154.0	MATERIALS & SUP-ELECT	Asset			Active
0 155.0	MATERIALS & SUP-MERCH	Asset			Active
0 156.0	TRANSPORTATION INVENTORY	Asset			Active
0 163.0	STORES EXP CLEARING	Asset			Active
0 165.1	PREPAY GENERAL INS	Asset			Active
0 165.2	PREPAY-ER 401K	Asset			Active
0 165.3	PREPAY-NRECA HOSP	Asset			Active
0 165.4	PREPAY-RETIRED EMP HEALTH	Asset			Active
0 184.0	INVENTORY-GAS	Asset			Active
0 184.1	TRANSP EXP CLEARING	Asset			Active
0 186.0	MISC DEF DEBTS-DIST SYS	Asset			Active
0 186.1	WAGES	Asset			Active
0 186.2	MISC DEFER DEBTS-CTC	Asset			Active
0 200.1	MEMBERSHIP-ISSUED	Liability			Active
0 200.2	MEMBERSHIP-UNISSUED	Liability			Active
0 201.1	PATRONS CAPITAL CREDIT	Liability			Active
0 201.2	PAT CAP ASSIGNABLE	Liability			Active
0 208.0	DONATED CAPITAL	Liability			Active
0 209.0	ACCUMULATED OTHER COMP INCOME	Asset			Active
0 219.1	OPERATING MARGINS	Liability			Active
0 219.2	NON OPERATING MARGINS	Liability			Active
0 219.3	OTHER MARGINS-PR YR DEFICITS	Liability			Active
0 219.4	OTHER MARGINS-PR PERIODS	Liability			Active
0 224.1	LONG TERM DEBT-RUS CONST	Liability			Active
0 224.12	LONG TERM DEBT-CFC CONST	Liability			Active
0 224.13	CFC LONG TERM NOTES EXECUTED	Liability			Active
0 224.14	LONG TERM DEBT-FPB	Liability			Active
0 224.15	FPB LONG TERM NOTES EXECUTED	Liability			Active
0 224.2	LONG TERM DEBT-REA CONST NOTES	Liability			Active

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Div	Account	Description	Type	Category	Group	Status
0	224.3	RUS LOAN AVAILABLE	Liability			Active
0	224.4	RUS NOTES EXECUTED-CONST	Liability			Active
0	226.0	INT ACCRUED DEFERRED-RUS CONST	Liability			Active
0	228.3	LONG TERM LIA-PENSIONS/BENEFITS	Liability			Active
0	231.0	NOTES PAYABLE	Liability			Active
0	232.1	AP-GENERAL	Liability			Active
0	232.2	AP-WINTERCARE	Liability			Active
0	232.3	AP-EAST KY POWER	Liability			Active
0	232.4	AP-CREDIT UNION	Liability			Active
0	232.5	ACCOUNTS PAYABLE - CTC	Liability			Active
0	232.6	AP-INSURANCE	Liability			Active
0	232.61	AP-PREPAID LEGAL	Liability			Active
0	232.7	AP-CHILD SUPPORT	Liability			Active
0	232.8	AP-VEHICLE LEASE	Liability			Active
0	235.0	CONSUMER DEPOSITS	Liability			Active
0	236.1	ACCRUED PROPERTY TAXES	Liability			Active
0	236.11	ACCRUED PSC ASSESSMENT TAX	Liability			Active
0	236.2	ACCRUED FUTX	Liability			Active
0	236.3	ACCRUED FICA	Liability			Active
0	236.4	ACCRUED SUTA	Liability			Active
0	236.5	ACCRUED STATE SALES TAX	Liability			Active
0	236.51	UTILITY TAX-MORGAN CO	Liability			Active
0	236.52	UTILITY TAX-WOLFE CO	Liability			Active
0	236.53	UTILITY TAX-BREATHITT CO	Liability			Active
0	236.54	UTILITY TAX-MAGOFFIN CO	Liability			Active
0	236.55	UTILITY TAX-LEE CO	Liability			Active
0	236.56	UTILITY TAX-MENEFEE CO	Liability			Active
0	236.57	UTILITY TAX-ELLOTT CO	Liability			Active
0	236.58	UTILITY TAX-ROWAN CO	Liability			Active
0	237.1	ACCRUED INT-RUS CONST	Liability			Active
0	237.2	ACCRUED INT-FFB CONST	Liability			Active
0	237.3	ACCRUED INT-CFC CONST	Liability			Active
0	237.4	ACCRUED INT-SHORT TERM CFC	Liability			Active
0	237.5	ACCRUED INT-CONS DEP	Liability			Active
0	237.51	MACED LIABILITY - INTEREST	Liability			Active
0	237.6	ACCRUED INT-EKP POWER INVOICE	Liability			Active

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Div Account	Description	Type	Category	Group	Status
0 237.7	ACCRUED DEBT DISC-CFC CONV FEE	Liability			Active
0 238.99	CAPITAL CREDIT CLEARING	Liability			Active
0 241.0	TAX COLL PAYABLE-FEDERAL WH	Liability			Active
0 241.1	TAX COLL PAYABLE-STATE WH	Liability			Active
0 241.2	TAX COLL PAYABLE-LJE CO	Liability			Active
0 241.3	TAX COLLECTION-CITY OF WL	Liability			Active
0 241.4	TAX COLLECTION-MENIFEE COUNTY	Liability			Active
0 241.5	TAX COLLECTION-MORGAN COUNTY	Liability			Active
0 242.2	ACCRUED PAYROLL	Liability			Active
0 242.3	ACCRUED VACATION	Liability			Active
0 242.4	ACCRUED INSURANCE	Liability			Active
0 242.6	ACCRUED MEDICAL LEAVE	Liability			Active
0 242.99	PAYROLL HOLDING	Liability			Active
0 252.0	CONSTRUCTION PREPAYMENT	Liability			Active
0 252.1	CUST ADV FOR CONST-HOUSES	Liability			Active
0 252.2	CUST ADV FOR CONST-TRAILERS	Liability			Active
0 252.3	CUST ADV FOR CONST-PREPAY SL	Liability			Active
0 362.0	STATION EQUIPMENT	Asset			Active
0 364.0	POLES TOWERS & FIXTURES	Asset			Active
0 365.0	OVERHEAD COND & DEVICES	Asset			Active
0 366.0	UNDERGROUND CONDUIT	Asset			Active
0 367.0	UNDGRD CONDUIT & DEVICES	Asset			Active
0 368.0	LINE TRANSFORMERS	Asset			Active
0 369.0	SERVICES	Asset			Active
0 370.0	METERS	Asset			Active
0 370.1	AMR DEVICES-TURTLES	Asset			Active
0 370.11	METERS-RADIO FREQUENCY	Asset			Active
0 371.0	INSTALL ON CUST PREMISES-SL	Asset			Active
0 389.0	LAND AND LAND RIGHTS	Asset			Active
0 390.0	STRUCTURES & IMPROVEMENTS	Asset			Active
0 391.0	OFFICE FURN & EQUIPMENT	Asset			Active
0 392.0	TRANSP EQUIPMENT	Asset			Active
0 393.0	STORES EQUIPMENT	Asset			Active
0 394.0	TOOL SHOP GARAGE EQUIP	Asset			Active
0 395.0	LABORATORY EQUIPMENT	Asset			Active
0 396.1	POWER OPERATED EQUIP	Asset			Active

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Div Account	Description	Type	Category	Group	Status
0 396.2	TOOLS & WORK EQUIP-SMALL	Asset			Active
0 397.0	COMMUNICATION EQUIP	Asset			Active
0 398.0	MISC EQUIPMENT	Asset			Active
0 403.6	DEPRECIATION EXP-DIST	Expense	Operating		Active
0 403.7	DEPRECIATION EXP-GEN	Expense	Operating		Active
0 408.1	TAXES-PROPERTY	Expense	Operating		Active
0 408.2	TAXES-FUTX	Expense	Operating		Active
0 408.3	TAXES-FICA	Expense	Operating		Active
0 408.4	TAXES-SUTA	Expense	Operating		Active
0 408.5	TAXES-CITY OF SALYERSVILLE	Expense	Operating		Active
0 408.6	PSC ASSESSMENT	Expense	Operating		Active
0 415.0	NON-OPERATING REVENUE	Income	Non Operating		Active
0 416.0	COST OF NON-OPERATING REVENUE	Expense	Operating		Active
0 419.0	INTEREST & DIVIDENDS	Income	Non Operating		Active
0 421.0	MISC NONOPERATING INCOME	Income	Non Operating		Active
0 424.1	PAT DIVIDENDS-EAST KY POWER	Income	Operating		Active
0 424.2	PAT DIVIDENDS-UTUS	Income	Operating		Active
0 424.3	PAT DIVIDENDS-NISC	Income	Operating		Active
0 424.4	PAT DIVIDENDS-KAEC	Income	Operating		Active
0 424.5	PAT DIVIDENDS-CFC	Income	Operating		Active
0 424.6	PAT DIVIDENDS-MT TELEPHONE	Income	Operating		Active
0 424.7	PAT DIVIDENDS-NRTC	Income	Operating		Active
0 424.8	PAT DIVIDENDS-FEDERATED INS	Income	Operating		Active
0 426.0	DONATIONS	Expense	Operating		Active
0 426.3	PENALTIES	Expense	Operating		Active
0 426.4	POLITICAL & RELATED ACT	Expense	Operating		Active
0 426.5	OTHER DEDUCTIONS	Expense	Operating		Active
0 426.6	DIRECTOR & ATTORNEY WIFE EXP	Expense	Operating		Active
0 427.1	INTEREST-RUS CONST	Expense	Operating		Active
0 427.2	INTEREST-CFC CONST	Expense	Operating		Active
0 427.3	INTEREST-FFB CONST	Expense	Operating		Active
0 428.0	DEBT DISC & EXP-CONV FEE	Expense	Operating		Active
0 431.0	INTEREST EXP-OTHER	Expense	Operating		Active
0 431.1	OTHER INTEREST EXP	Expense	Operating		Active
0 431.2	OTHER INTEREST EXPENSE-EKP	Expense	Operating		Active
0 431.5	INTEREST EXP-CONS DEPOSITS	Expense	Operating		Active

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Div Account	Description	Type	Category	Group	Status
0 435.1	CUMULATIVE EFFECT OF CHG IN ACCT	Expense	Non Operating		Active
0 440.1	RESIDENTIAL SALES-SCH A	Income	Operating		Active
0 440.11	RESIDENTIAL SALES-ENVIRO WAITTS	Income	Operating		Active
0 440.3	SMALL COMM-SCH B	Income	Operating		Active
0 442.2	LARGE COMMERCIAL-SCH LP	Income	Operating		Active
0 442.21	SCHEDULE LPR-OVER 1000 KVA	Income	Operating		Active
0 442.22	SCHEDULE LPR-UNDER 1000 KVA	Income	Operating		Active
0 442.23	LGE POWER LPR-EKCC	Income	Operating		Active
0 442.24	LGE COMM LPR-CAMPION ELEM/BONEAL	Income	Operating		Active
0 442.25	LP OVER 1000 KVA	Income	Operating		Active
0 442.26	LGE COMM LPR-LION/HINKLE/TECH/WE	Income	Operating		Active
0 444.2	SECURITY LIGHT-DEVICES	Income	Operating		Active
0 450.0	FORFEITED DISCOUNTS	Income	Operating		Active
0 454.0	RENT FROM ELECT PROP-JOINT POLE	Income	Operating		Active
0 454.1	RENT FROM ELECT PROP-CATV	Income	Operating		Active
0 456.0	OTHER ELECTRIC REVENUE	Income	Operating		Active
0 456.1	OTHER ELECT REVENUES-TEMP ENT	Income	Operating		Active
0 456.2	OTHER ELECTRIC REVENUE-PREPAY SERV CHG	Income	Operating		Active
0 555.0	PURCHASED POWER	Expense	Operating		Active
0 580.0	OPER SUPERVISION & ENG	Expense	Operating		Active
0 583.0	OVERHEAD LINE EXPENSES	Expense	Operating		Active
0 583.1	OVERHEAD LINE EXPENSES - GRAYSON	Expense	Operating		Active
0 583.2	EXPENSES-SYS INSPECTION	Expense	Operating		Active
0 584.0	MAINT OF UNDERGROUND LINE	Expense	Operating		Active
0 585.1	ST LIGHT & SIGNAL SYS EXP	Expense	Operating		Active
0 586.0	METER EXPENSES	Expense	Operating		Active
0 587.0	CUST INSTALLATION EXPENSE-SL	Expense	Operating		Active
0 588.0	MISC DISTRIBUTION EXPENSE	Expense	Operating		Active
0 589.0	RENTS	Expense	Operating		Active
0 590.0	MAINT SUPERVISION & ENG	Expense	Operating		Active
0 593.0	MAINT OF OVERHEAD LINES	Expense	Operating		Active
0 593.1	MAINT OF OVHD LINES-ROW	Expense	Operating		Active
0 593.3	MAINT OF OVHD LINES-PCB	Expense	Operating		Active
0 593.4	MAINT OF OVHD LINES-OTHER PCB	Expense	Operating		Active
0 593.6	MAINT OF OVERHEAD LINES - MOUNTA	Expense	Operating		Active
0 593.61	MAINT OF OVHD LINES-WA KENDALL	Expense	Operating		Active

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Div	Account	Description	Type	Category	Group	Status
0	593.62	MAINT OF OVHD LINES-BMC CONTRACTING	Expense	Operating		Active
0	593.63	MAINT OF OVHD LINES-WYN ENTERPRISES	Expense	Operating		Active
0	593.64	MAINT OF OVHD LINES-ELECTRICOM	Expense	Operating		Active
0	593.91	MAINT OF LINE-STORM 02-04-98	Expense	Operating		Active
0	593.92	MAINT OF LINE-STORM 02-15-03	Expense	Operating		Active
0	593.93	MAINT OF LINE-ICE STORM	Expense	Operating		Active
0	593.94	MAINT OF LINE-WIND STORM	Expense	Operating		Active
0	593.95	MAINT OF LINE-SNOW STORM	Expense	Operating		Active
0	593.96	MAINT OF LINE - TORNAADO 02/29/2012	Expense	Operating		Active
0	593.97	MAINT OF LINE - TORNAADO 03/02/2012	Expense	Operating		Active
0	593.98	MAINT OF LINE-FLOOD 2015	Expense	Operating		Active
0	595.0	MAINT OF LINE TRANSFORMERS	Expense	Operating		Active
0	597.0	MAINTENANCE OF METERS	Expense	Operating		Active
0	901.0	SUPERVISION CONSUMER ACCOUNTS	Expense	Operating		Active
0	902.0	METER READING EXPENSE	Expense	Operating		Active
0	902.1	METER READING EXPENSE-ANNUAL	Expense	Operating		Active
0	903.0	CUST RECORDS & COLLECTIONS EXP	Expense	Operating		Active
0	903.1	CUSTOMER RECORDS-NISC	Expense	Operating		Active
0	903.2	CUSTOMER RECORDS-NISC MAIL ROOM	Expense	Operating		Active
0	903.3	CUSTOMER RECORDS- MISC COLLECTION EXP	Expense	Operating		Active
0	903.31	CUST RECORDS & COLLECT-RET CK BANK CHG	Expense	Operating		Active
0	903.4	CUST RECORDS & COLLECTIONS-TRANS	Expense	Operating		Active
0	903.5	CUSTOMER RECORD-VBRIDGE	Expense	Operating		Active
0	903.7	CUST RECORDS & COLLECTION-CAP CR	Expense	Operating		Active
0	903.8	CONSUMER RECORDS-WRITTEN OFF	Expense	Operating		Active
0	903.9	CUST RECORDS & COLLECTION-W/O	Expense	Operating		Active
0	903.91	CUST RECORDS & COLLECTIONS-CR REPORTS	Expense	Operating		Active
0	904.0	UNCOLLECTABLE ACCOUNTS	Expense	Operating		Active
0	907.0	SUPERVISION CUSTOMER SERVICES	Expense	Operating		Active
0	908.0	CUSTOMER ASSISTANCE EXPENSE	Expense	Operating		Active
0	908.1	CUSTOMER ASSISTANCE-LOAD CONTROL	Expense	Operating		Active
0	913.0	ADVERTISING EXPENSES	Expense	Operating		Active
0	920.0	ADMIN & GENERAL-SALARIES	Expense	Operating		Active
0	921.0	OFFICE EXPENSE	Expense	Operating		Active
0	921.1	OFFICE EXPENSE-UTILITIES	Expense	Operating		Active
0	921.2	OFFICE EXPENSE-POSTAGE	Expense	Operating		Active

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Div Account	Description	Type	Category	Group	Status
0 921.3	OFFICE EXPENSE-MISC	Expense	Operating		Active
0 921.4	EXPENSES-B DUNCAN	Expense	Operating		Active
0 921.6	EXPENSES-KERRY HOWARD	Expense	Operating		Active
0 923.0	OUTSIDE SERVICES EMPLOYED	Expense	Operating		Active
0 923.1	OUTSIDE SERVICE-UNION	Expense	Operating		Active
0 924.0	PROPERTY INSURANCE	Expense	Operating		Active
0 925.0	INJURIES & DAMAGES INSURANCE	Expense	Operating		Active
0 925.1	INJURIES & DAMAGES-W COMP	Expense	Operating		Active
0 926.0	EMPLOYEE BENEFITS-VACATION	Expense	Operating		Active
0 926.1	EMPLOYEE BENEFITS-INSURANCE	Expense	Operating		Active
0 926.2	EMPLOYEE BENEFITS	Expense	Operating		Active
0 926.3	EMPLOYEE BENEFITS-FAS 106	Expense	Operating		Active
0 926.4	EMPLOYEE BENEFITS-MED LV	Expense	Operating		Active
0 928.0	REGULATORY COMMISSION EXPENSES	Expense	Operating		Active
0 929.0	DUPLICATE CHARGES-CR	Expense	Operating		Active
0 930.11	DIR FEE & EXP-PHILIP WILLIAMS	Expense	Operating		Active
0 930.12	DIR FEE & EXP-EARL MAY JR	Expense	Operating		Active
0 930.13	DIR FEE & EXP-JOHN MAY	Expense	Operating		Active
0 930.14	DIR FEE & EXP-DARRELL CUNDIFF	Expense	Operating		Active
0 930.15	DIR FEE & EXP-MICHAEL ADAMS	Expense	Operating		Active
0 930.17	DIR FEE & EXP-KERRY HOWARD	Expense	Operating		Active
0 930.18	DIR FEE & EXP-TED HOLBROOK	Expense	Operating		Active
0 930.19	DIR FEE & EXP-DOLORES D JONES	Expense	Operating		Active
0 930.2	DUES PAID TO ORGANIZATIONS	Expense	Operating		Active
0 930.21	DIR FEE & EXP-CK STACY	Expense	Operating		Active
0 930.22	DIR FEE & EXP-TOMMY HILL	Expense	Operating		Active
0 930.23	DIR FEE & EXP-J FRANK PORTER	Income	Operating		Active
0 930.3	ANNUAL MEETING EXPENSES	Expense	Operating		Active
0 930.4	MISC GENERAL EXPENSE	Expense	Operating		Active
0 930.6	SHORTAGE & OVERAGE-CASHIERS	Expense	Operating		Active
0 932.0	MAINTENANCE OF GENERAL PROPERTY	Expense	Operating		Active
0 935.0	MAINT OF GENERAL PROPERTY	Expense	Operating		Active
0 998.0	998 Clearing	Clearing			Active
0 998.1	Profit Clearing Operating	Clearing			Active
0 998.2	Profit Clearing Non Operating	Clearing			Active
0 999.0	999 Clearing	Clearing			Active