

Licking Valley Rural Electric Cooperative  
Comparison of Test Year Account Balances with  
those of the Preceding Year - Balance Sheet  
Case No. 2016-00174

<u>Acct #</u>	<u>Description</u>	<u>November Month 1</u>	<u>December Month 2</u>	<u>January Month 3</u>	<u>February Month 4</u>	<u>March Month 5</u>	<u>April Month 6</u>	<u>May Month 7</u>	<u>June Month 8</u>	<u>July Month 9</u>	<u>August Month 10</u>	<u>September Month 11</u>	<u>October Month 12</u>
107.2	CWIP	1,040	998	1,105	1,171	1,256	1,052	1,112	1,160	1,177	1,233	1,223	1,237
	Prior year	762	780	829	897	900	1,047	1,077	990	989	1,078	982	956
	Change	278	218	276	274	356	5	35	170	188	155	241	281
108.6	A/D-Distribution plant	(20,422)	(20,502)	(20,610)	(20,729)	(20,821)	(20,836)	(20,783)	(20,883)	(20,902)	(20,985)	(21,037)	(21,122)
	Prior year	(19,095)	(19,205)	(19,306)	(19,436)	(19,518)	(19,651)	(19,777)	(19,831)	(19,922)	(20,035)	(20,138)	(20,274)
	Change	(1,327)	(1,297)	(1,304)	(1,293)	(1,303)	(1,185)	(1,006)	(1,052)	(980)	(950)	(899)	(848)
108.73	A/D-General plant	(4,030)	(4,059)	(4,088)	(4,116)	(4,146)	(4,167)	(4,196)	(4,224)	(4,254)	(4,250)	(4,277)	(4,305)
	Prior year	(3,663)	(3,695)	(3,727)	(3,757)	(3,786)	(3,816)	(3,847)	(3,877)	(3,908)	(3,943)	(3,968)	(3,999)
	Change	(367)	(364)	(361)	(359)	(360)	(351)	(349)	(347)	(346)	(307)	(309)	(306)
108.8	RWIP	148	138	140	139	139	129	167	202	177	191	189	186
	Prior year	90	92	85	86	119	115	134	122	122	121	127	130
	Change	58	46	55	53	20	14	33	80	55	70	62	56
123.0	Pat Cap-KAEC, UUS, CI	663	674	674	671	671	671	671	671	671	671	678	678
	Prior year	643	643	643	652	652	652	652	652	652	652	656	663
	Change	20	31	31	19	19	19	19	19	19	19	22	15
123.12	Pat Cap- Other	137	126	126	126	155	155	155	155	155	155	155	155
	Prior year	119	111	111	111	137	137	137	137	137	137	137	137
	Change	18	15	15	15	18	18	18	18	18	18	18	18
123.14	Pat Cap-EKPC	11,241	12,636	12,636	12,636	12,636	12,636	12,636	12,636	12,636	12,636	12,636	12,636
	Prior year	9,592	11,241	11,241	11,241	11,241	11,241	11,241	11,241	11,241	11,241	11,241	11,241
	Change	1,649	1,395	1,395	1,395	1,395	1,395	1,395	1,395	1,395	1,395	1,395	1,395
123.15	CFC - CTC	660	660	660	659	659	659	659	659	659	659	659	659
	Prior year	661	661	661	661	659	659	659	659	659	660	660	660
	Change	(1)	(1)	(1)	(2)	0	0	0	0	0	(1)	(1)	(1)
131.1	Cash-General	541	278	480	152	111	393	208	7	212	72	332	350
	Prior year	85	353	479	361	497	492	632	134	325	385	91	936
	Change	456	(75)	1	(209)	(386)	(99)	(424)	(127)	(113)	(313)	241	(586)
135.0	Working funds	2	2	2	2	2	2	2	2	2	2	2	2
	Prior year	2	2	2	2	2	2	2	2	2	2	2	2
	Change	0	0	0	0	0	0	0	0	0	0	0	0
142.0	Accounts receivable	5,585	6,432	6,680	6,897	5,877	4,604	4,481	4,575	4,855	5,206	4,450	4,126
	Prior year	5,499	6,360	7,585	6,928	5,798	5,003	4,816	5,301	5,366	4,969	4,674	4,378
	Change	86	72	(905)	(31)	79	(399)	(335)	(726)	(511)	4,969	(224)	(252)
143.0	Other AR	46	42	41	38	80	58	26	48	43	34	46	143
	Prior year	663	187	84	186	136	85	82	92	37	40	43	41

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	Change	(617)	(145)	(43)	(148)	(56)	(27)	(56)	(44)	6	(6)	3	102
144.1	Allowance	(27)	(6)	(17)	(30)	(27)	(39)	(51)	(63)	(4)	(16)	(2)	(16)
	Prior year	(148)	(158)	(170)	(184)	(1)	(16)	(29)	(42)	(54)	85	(3)	(15)
	Change	121	152	153	154	(26)	(23)	(22)	(21)	50	(101)	1	(1)
154.0	Material and supplies	451	435	495	558	592	639	644	629	486	465	359	346
	Prior year	368	367	459	497	500	401	420	403	406	396	420	415
	Change	83	68	36	61	92	238	224	226	80	69	(61)	(69)
154.1	Merchandise	21	22	17	19	21	20	18	17	7	10	12	9
	Prior year	13	20	18	25	24	23	20	25	25	25	25	23
	Change	8	2	(1)	(6)	(3)	(3)	(2)	(8)	(18)	(15)	(13)	(14)
165.11	Prepay insurance	15	244	227	207	186	165	144	124	103	83	62	41
	Prior year	16	224	205	186	164	146	127	109	89	71	52	33
	Change	(1)	20	22	21	22	19	17	15	14	12	10	8
362.	Station	31	31	31	31	31	31	31	31	31	31	31	31
	Prior year	31	31	31	31	31	31	31	31	31	31	31	31
	Change	0	0	0	0	0	0	0	0	0	0	0	0
364	Poles, towers & fixtures	21,842	21,929	21,985	22,022	22,077	22,194	22,238	22,283	22,356	22,425	22,530	22,591
	Prior year	21,221	21,263	21,299	21,331	21,389	21,438	21,491	21,565	21,638	21,696	21,762	21,806
	Change	621	666	686	691	688	756	747	718	718	729	768	785
365	Overhead conductor	18,508	18,622	18,646	18,662	18,677	18,854	18,867	18,914	19,031	19,085	19,159	19,204
	Prior year	17,826	17,901	17,959	17,975	18,041	18,071	18,099	18,268	18,329	18,413	18,450	18,487
	Change	682	721	687	687	636	783	768	646	702	672	709	717
367	Underground conductor	584	584	584	584	584	592	592	592	596	598	598	598
	Prior year	578	578	580	580	580	580	580	580	580	580	580	584
	Change	6	6	4	4	4	12	12	12	16	18	18	14
368	Transformers	8,411	8,423	8,436	8,445	8,439	8,442	8,457	8,477	8,503	8,523	8,535	8,546
	Prior year	8,338	8,350	8,361	8,362	8,351	8,351	8,357	8,341	8,352	8,375	8,375	8,401
	Change	73	73	75	83	88	91	100	136	151	148	160	145
369	Services	5,774	5,785	5,792	5,799	5,806	5,822	5,838	5,847	5,862	5,876	5,896	5,912
	Prior year	5,602	5,614	5,622	5,631	5,644	5,662	5,683	5,696	5,713	5,729	5,744	5,760
	Change	172	171	170	168	162	160	155	151	149	147	152	152
370	Meters	1,593	1,593	1,593	1,593	1,625	1,625	1,500	1,500	1,500	1,500	1,556	1,556
	Prior year	1,360	1,361	1,365	1,398	1,432	1,433	1,440	1,440	1,465	1,528	1,528	1,593
	Change	233	232	228	195	193	192	60	60	35	(28)	28	(37)

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370.01	Meters, Turtles	1,485	1,507	1,507	1,507	1,507	1,485	1,485	1,485	1,485	1,485	1,485	1,485
	Prior year	1,485	1,485	1,485	1,485	1,485	1,485	1,485	1,485	1,485	1,485	1,485	1,485
	Change	0	22	22	22	22	0	0	0	0	0	0	0
370.02	Meters, Radio Frequency						19	19	19	19	19	19	19
	Prior year												
	Change	0	0	0	0	0	19	19	19	19	19	19	19
371	Services	2,083	2,096	2,102	2,119	2,127	2,140	2,152	2,164	2,173	2,182	2,197	2,211
	Prior year	1,982	1,991	2,000	2,003	2,009	2,020	2,028	2,035	2,047	2,052	2,061	2,073
	Change	101	105	102	116	118	120	124	129	126	130	136	138
389.1	Land	51	51	51	51	51	51	51	51	51	51	51	51
	Prior year	51	51	51	51	51	51	51	51	51	51	51	51
	Change	0	0	0	0	0	0	0	0	0	0	0	0
390.0	Buildings	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,537	1,538	1,538	1,538
	Prior year	1,537	1,537	1,537	1,538	1,537	1,538	1,538	1,538	1,538	1,537	1,538	1,538
	Change	1	1	1	0	1	0	0	0	(1)	1	0	0
391.	Office furniture	752	755	756	758	766	784	783	784	784	792	792	791
	Prior year	718	718	718	718	719	719	721	722	721	724	729	729
	Change	34	37	38	40	47	65	62	62	63	68	63	62
392	Transportation	2,106	2,106	2,106	2,106	2,106	2,106	2,106	2,161	2,164	2,136	2,136	2,136
	Prior year	2,100	2,100	2,100	2,102	2,102	2,102	2,104	2,106	2,106	2,106	2,106	2,106
	Change	6	6	6	4	4	4	2	55	58	30	30	30
393.0	Stores	63	63	63	63	63	63	63	63	63	63	63	63
	Prior year	63	63	63	63	63	63	63	63	63	63	63	63
	Change	0	0	0	0	0	0	0	0	0	0	0	0
394	Tools, shop & garage	93	94	94	94	94	94	94	94	94	94	94	97
	Prior year	89	90	90	90	90	90	90	90	90	90	90	90
	Change	4	4	4	4	4	4	4	4	4	4	4	7
395	Laboratory	128	128	128	128	128	128	128	158	158	157	157	158
	Prior year	128	128	128	128	128	127	128	128	128	127	128	128
	Change	0	0	0	0	0	1	0	30	30	30	29	30
396	Power operated	138	138	138	138	138	138	138	138	138	138	138	138
	Prior year	143	143	143	143	143	143	143	143	143	143	138	138
	Change	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	0	0
396.2	Small tools	42	42	42	42	42	42	42	42	42	42	43	43
	Prior year	24	25	24	25	26	25	31	31	42	42	42	42



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224.13	CFC notes	2,488	2,488	2,488	2,439	2,439	2,439	2,389	2,361	2,361	2,325	2,353	2,353
	Prior year	2,677	2,677	2,677	2,631	2,631	2,631	2,584	2,584	2,584	2,536	2,536	2,536
	Change	(189)	(189)	(189)	(192)	(192)	(192)	(195)	(223)	(223)	(211)	(183)	(183)
224.14	FFB notes unadvanced	(13,664)	(13,664)	(13,664)	(12,854)	(12,854)	(12,854)	(12,854)	(12,854)	(12,854)	(12,854)	(11,237)	(11,237)
	Prior year	(16,662)	(16,662)	(16,662)	(16,662)	(14,894)	(14,894)	(14,894)	(14,894)	(14,894)	(14,894)	(14,894)	(13,664)
	Change	2,998	2,998	2,998	3,808	2,040	2,040	2,040	2,040	2,040	2,040	3,657	2,427
224.15	FFB notes	30,849	30,690	30,690	30,690	30,521	30,521	30,521	30,346	30,346	30,346	30,170	30,170
	Prior year	31,410	31,289	31,289	31,289	31,167	31,167	31,167	31,008	31,008	31,008	30,849	30,849
	Change	(561)	(599)	(599)	(599)	(646)	(646)	(646)	(662)	(662)	(662)	(679)	(679)
224.2	RUS notes	4,939	4,912	4,885	4,830	4,803	4,775	4,721	4,721	4,693	4,665	4,609	4,581
	Prior year	5,363	5,337	5,311	5,258	5,232	5,205	5,153	5,126	5,099	5,047	5,020	4,993
	Change	(424)	(425)	(426)	(428)	(429)	(430)	(432)	(405)	(406)	(382)	(411)	(412)
228.3	Postretirement benefits	3,032	3,037	3,048	3,058	3,068	3,078	3,089	3,099	3,109	3,120	3,130	3,077
	Prior year	2,976	2,977	2,979	2,982	2,987	2,993	3,000	3,006	3,012	3,017	3,022	3,027
	Change	56	60	69	76	81	85	89	93	97	103	108	50
231.0	Short term borrowings												
	Prior year	600	600	600	600	300	300						
	Change	(600)	(600)	(600)	(600)	(300)	(300)	0	0	0	0	0	0
232.10	AP - general	2,165	2,757	3,253	2,444	2,139	1,365	1,361	1,875	2,572	3,000	1,588	1,541
	Prior year	2,543	3,127	4,173	3,750	1,973	1,216	1,549	1,855	2,244	2,418	2,192	1,388
	Change	(378)	(370)	(920)	(1,306)	166	149	(188)	20	328	582	(604)	153
232.2	AP - Other	(2)	(2)	(5)	(6)	(26)	(22)	(3)	(4)	(2)	(25)	(25)	(2)
	Prior year	(2)	(4)	(2)	(2)	(22)	(23)	(3)	(3)	(3)	(23)	(23)	(2)
	Change	0	2	(3)	(4)	(4)	1	0	(1)	1	(2)	(2)	0
232.8	Vehicle lease	374	362	351	339	327	310	303	291	280	268	256	244
	Prior year	513	503	493	483	473	459	447	434	422	410	398	386
	Change	(139)	(141)	(142)	(144)	(146)	(149)	(144)	(143)	(142)	(142)	(142)	(142)
235.1	Customer deposit	1,299	1,304	1,305	1,311	1,309	1,310	1,309	1,306	1,311	1,298	1,299	1,296
	Prior year	1,274	1,273	1,280	1,286	1,282	1,287	1,290	1,291	1,291	1,294	1,296	1,296
	Change	25	31	25	25	27	23	19	15	20	4	3	0
236.1	Property taxes	88	132	109	153	197	241	285	329	240	284	216	106
	Prior year	67	36	80	124	107	151	195	239	149	193	233	174
	Change	21	96	29	29	90	90	90	90	91	91	(17)	(68)
236.2	PSC assessment	21	24	27	30	33	36	39	5	8	11	14	17
	Prior year	55	58	29	32	35	38	41	6	9	12	15	17



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241.1	State tax withholding					(5)	(5)	1				(5)	
	Prior year						(5)						
	Change	0	0	0	0	(5)	0	1	0	0	0	(5)	0
241.15	Occupational tax withhol	3		1	2		1	2			2		2
	Prior year	2		1	2		1	2	4	2	2		2
	Change	1	0	0	0	0	0	0	(4)	(2)	0	0	0
242.2	Acc payroll	48	77	107	108	121	147	50	77	108	108	132	54
	Prior year	51	70	106	122	110	133	50	66	95	110	116	48
	Change	(3)	7	1	(14)	11	14	0	11	13	(2)	16	6
242.32	Acc vacation	279	278	287	290	293	293	293	291	293	293	297	294
	Prior year	282	280	288	290	292	292	295	297	296	278	277	278
	Change	(3)	(2)	(1)	0	1	1	(2)	(6)	(3)	15	20	16
253.51	Consumer advances	299	295	286	299	297	297	293	289	286	287	285	283
	Prior year	325	322	321	315	311	314	316	314	313	308	305	302
	Change	(26)	(27)	(35)	(16)	(14)	(17)	(23)	(25)	(27)	(21)	(20)	(19)
Total Equities & Liabilities		61,669	63,980	64,533	64,456	63,566	62,664	62,391	62,434	62,987	63,279	62,882	62,671
Prior year		59,259	61,784	63,130	62,489	61,723	60,825	60,784	60,804	61,067	61,033	60,277	60,808
Diff		2,410	2,196	1,403	1,967	1,843	1,839	1,607	1,630	1,920	2,246	2,605	1,863