

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF JACKSON PURCHASE)
ENERGY CORPORATION FOR A GENERAL ADJUSTMENT) Case No.
OF RATES PURSUANT TO STREAMLINED PROCEDURE PILOT) 2019-00053
PROGRAM ESTABLISHED IN CASE NO. 2018-00407)

APPLICATION

Comes now Jackson Purchase Energy Corporation (“Jackson Purchase”), by counsel, pursuant to KRS 278.180, 807 KAR 5:001 Sections 8, 14 and 16, the Commission’s Orders entered December 11, 2018, and March 26, 2019, in Case No. 2018-00407, and other applicable law, and for its Application requesting a general adjustment of its existing rates, respectfully states as follows:

1. Jackson Purchase is a not-for-profit, member-owned, rural electric distribution cooperative organized under KRS Chapter 279. Jackson Purchase is engaged in the business of distributing retail electric power to approximately 30,000 members in the Kentucky counties of Ballard, Carlisle, Graves, Livingston, Marshall and McCracken.

2. Pursuant to 807 KAR 5:001 Section 14(1), Jackson Purchase’s mailing address is 2900 Irvin Cobb Dr., P.O. Box 4030, Paducah, Kentucky, 42002, and its electronic mail address is jeff.williams@jpenergy.com. This Application, including the Exhibits attached hereto and incorporated herein, contain fully the facts on which Jackson Purchase’s request for relief is based, and an Order from the Commission granting the rate adjustment proposed herein is requested, consistent with KRS 278.180 and other applicable law.

3. Pursuant to 807 KAR 5:001 Section 14(2), Jackson Purchase states that it incorporated in Kentucky on June 12, 1937, and attests that it presently is a Kentucky corporation in good standing.

4. Jackson Purchase's existing general rates went into effect on June 25, 2008, following their approval by the Commission in Case No. 2007-00116, *In the Matter of: General Adjustment of Electric Rates of Jackson Purchase Energy Corporation*. Since that time, Jackson Purchase's energy sales have declined while purchased power and other costs of conducting business have increased. Despite close management supervision to minimize cost-escalation, overall expenses in most every aspect of Jackson Purchase's operations have increased.

5. In order to address Jackson Purchase's current undesirable financial condition, the cooperative's Board of Directors, in conjunction with its management, has determined that a general adjustment of retail rates is necessary. Consistent with KRS 278.030(1), Jackson Purchase seeks Commission approval to demand, collect and receive fair, just and reasonable rates for the services it provides; specifically, Jackson Purchase seeks approval to increase its annual revenues by \$1,326,530, or 2.00%, to achieve a Times Interest Earned Ratio of 2.00, which equates to an Operating Times Interest Earned Ratio of 1.74. Jackson Purchase bases its proposed rates on a twelve-month historical test period ending December 31, 2017, which is the same period covered by its most recent annual report filed with the Commission. These rates are appropriately adjusted for known and measurable changes, and Jackson Purchase proposes that its revised tariff schedules become effective as of April 29, 2019.

6. Further support for Jackson Purchase's requested relief is throughout this Application and its Exhibits, particularly in the testimony of the following witnesses:

a. Mr. Greg Grissom, Jackson Purchase's President and Chief Executive Officer, who offers testimony at Exhibit 7 describing, *inter alia*, the cooperative's business and existing retail electric distribution system, the events that preceded the filing of this case, and the cooperative's need to revise its existing rates to ensure it may continue to provide safe, reliable retail electric service to its owner-members. Mr. Grissom may be contacted at greg.grissom@jpenergy.com, 270-442-7321 (o), or Jackson Purchase Headquarters, 2900 Irvin Cobb Dr., Paducah, Kentucky 42002;

b. Mr. Jeffrey R. Williams, Jackson Purchase's CFO-VP, Accounting, Finance and Member Services, who offers testimony at Exhibit 8 discussing, *inter alia*, the cooperative's financial health, its expenses, and certain of its relevant practices and policies, as well the necessity of the rate relief requested by the cooperative in this proceeding. Mr. Williams may be contacted at jeff.williams@jpenergy.com, 270-442-7321 (o), or Jackson Purchase Headquarters, 2900 Irvin Cobb Dr., Paducah, Kentucky 42002.

c. Mr. John Wolfram, expert consultant with Catalyst Consulting LLC, who offers testimony at Exhibit 9 describing, *inter alia*, Jackson Purchase's rate classes, the calculation of Jackson Purchase's revenue requirement, the pro forma adjustments to the test period results, the results of a just-completed Cost of Service Study (less than five years old) and its process, the proposed allocation of the revenue increase to the rate classes, and the rate design, proposed rates, and estimated billing impact by rate class. Mr. Wolfram may be contacted at johnwolfram@catalystllc.com, 502-599-1739 (c), or Catalyst Consulting LLC, 3308 Haddon Road, Louisville, Kentucky 40241.

7. Jackson Purchase has initiated this proceeding because its existing retail rates do not provide sufficient revenue to ensure the financial strength of the cooperative. While it is

always Jackson Purchase's goal to keep rates as low as possible, the expense of providing safe and reliable service must be recovered; additionally, prudent management (and lender requirements) demand that healthy financial benchmarks be maintained. Based on the facts and figures presented herein, Jackson Purchase respectfully requests that the rates and rate design it proposes in this case be approved by the Commission at the earliest possible date.

8. Jackson Purchase's request is limited to seeking adjustments in revenue requirements and rate design and does not include any request for a certificate of public convenience and necessity or changes in its tariff beyond those necessary to reflect changes in rates.

9. Jackson Purchase has submitted this Application electronically per the requirements of 807 KAR 5:001 Section 8 and has contemporaneously electronically submitted a copy to the Kentucky Attorney General, Office of Rate Intervention, at the following address: rateintervention@ag.ky.gov.

10. Members of Commission Staff may contact Jackson Purchase's witnesses directly, without counsel present, to seek clarification of certain factual information contained in the Application or in responses to requests for information.

11. As evidenced by this Application and the Exhibits attached hereto, Jackson Purchase has met all of the prerequisites for use of the Commission's Streamlined Procedure Pilot Program and requests that the Commission so find and administer all aspects of the case under the procedures articulated in the Orders of December 11, 2018, and March 26, 2019, in Case No. 2018-00407.¹

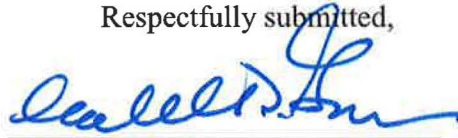
¹ Appended hereto is a Table of Contents detailing both the filing requirements applicable to this Application and Jackson Purchase's satisfaction thereof, consistent with relevant regulation and the Commission's Orders establishing the Streamlined Procedure Pilot Program.

WHEREFORE, Jackson Purchase respectfully requests an Order from the Commission:

- (1) granting the procedural relief requested by entering an Order accepting Jackson Purchase's Application for filing under the Streamlined Procedure Pilot Program;
- (2) granting the substantive rate relief requested herein; and,
- (3) granting to Jackson Purchase any and all other relief to which it may appear entitled.

This 29th day of March, 2019.

Respectfully submitted,



Mark David Goss
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ebuckley@gosssamfordlaw.com
(859) 368-7740


Counsel for Jackson Purchase Energy Corporation

VERIFICATION

COMMONWEALTH OF KENTUCKY)

COUNTY OF McCracken)

Comes now Greg Grissom, President and Chief Executive Officer of Jackson Purchase Energy Corporation, and, after being duly sworn, does hereby verify, swear and affirm that the averments set forth in this Application are true and correct based upon my personal knowledge and belief, formed after reasonable inquiry, as of this 22 day of March, 2019.



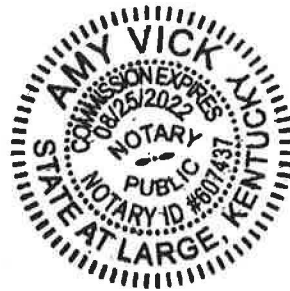
Greg Grissom
President and Chief Executive Officer
Jackson Purchase Energy Corporation

The foregoing Verification was verified, sworn to and affirmed before me, a NOTARY PUBLIC, by Greg Grissom, President and Chief Executive Officer of Jackson Purchase Energy Corporation, on this 22 day of March, 2019.



NOTARY PUBLIC

My Commission Expires: 8/25/2022



Jackson Purchase Energy Corporation
Case No. 2019-00053

Table of Contents

Streamlined Rate Adjustment Procedure Pilot Program - Filing Requirements / Exhibit List
(Historical Test Period: Twelve Months Ending 12/31/2017)

Exhibit No.	Filing Requirement	Description	Sponsoring Witness(es)
1	807 KAR 5:001 § 16(1)(b)(1)	Statement of the reason the rate adjustment is required	Greg Grissom
-	807 KAR 5:001 § 16(1)(b)(2)	<i>Waived - Certificate of assumed name or statement that one is not necessary</i>	
2	807 KAR 5:001 § 16(1)(b)(3)	Proposed tariff sheets	Jeff Williams
3	807 KAR 5:001 § 16(1)(b)(4)	Proposed tariff sheets with proposed changes identified	Jeff Williams
4	807 KAR 5:001 § 16(1)(b)(5)	Statement that compliant notice to customers has been given, with a copy of the notice	Jeff Williams
5	807 KAR 5:001 § 16(2)/ KRS 278.180	Notice to the Kentucky Public Service Commission of intent to adjust rates	Jeff Williams
6	807 KAR 5:001 § 16(4)(a)	Complete description and quantified explanation for all proposed adjustments with proper support for proposed changes in price or activity levels, if applicable, and other factors that may affect the adjustment	John Wolfram
7	807 KAR 5:001 § 16(4)(b)	Written testimony of witnesses in support of Application (Mr. Grissom)	Greg Grissom
8	807 KAR 5:001 § 16(4)(b)	Written testimony of witnesses in support of Application (Mr. Williams)	Jeff Williams
9	807 KAR 5:001 § 16(4)(b)	Written testimony of witnesses in support of Application (Mr. Wolfram)	John Wolfram
-	807 KAR 5:001 § 16(4)(c)	<i>Waived / Not applicable - Utility has gross annual revenues greater than \$5 million</i>	
10	807 KAR 5:001 § 16(4)(d)	Statement estimating the effect that each new rate will have upon the revenues of the utility, including the total amount of revenues resulting from the increase or decrease and percentage increase or decrease	John Wolfram
11	807 KAR 5:001 § 16(4)(e)	Effect upon the average bill for each customer classification to which the proposed rate change will apply	John Wolfram
-	807 KAR 5:001 § 16(4)(f)	<i>Not applicable - Utility is not an incumbent local exchange company</i>	
12	807 KAR 5:001 § 16(4)(g)	Detailed analysis of customers' bills whereby revenues from the present and proposed rates can be readily determined for each customer class	John Wolfram
13	807 KAR 5:001 § 16(4)(h)	Summary of the utility's determination of its revenue requirements	John Wolfram
14	807 KAR 5:001 § 16(4)(i)	Reconciliation of the rate base and capital used to determine its revenue requirements	John Wolfram
-	807 KAR 5:001 § 16(4)(j)	<i>Waived - Current chart of accounts if more detailed than the Uniform System of Accounts</i>	
-	807 KAR 5:001 § 16(4)(k)	<i>Waived - Independent auditor's annual opinion report, with written communication from the independent auditor to the utility, if applicable, which indicates the existence of a material weakness in the utility's internal controls</i>	
-	807 KAR 5:001 § 16(4)(l)	<i>Waived - Most recent Federal Energy Regulatory Commission audit report</i>	
-	807 KAR 5:001 § 16(4)(m)	<i>Waived - Most recent FERC Financial Report FERC Form No.1, FERC Financial Report FERC Form No. 2, or Public Service Commission Form T (telephone)</i>	
	807 KAR 5:001 § 16(4)(n)	<i>Waived if depreciation schedule on file with the Commission is the most recent version - see Exhibit 29</i>	
-	807 KAR 5:001 § 16(4)(o)	<i>Waived - List of all commercially available or in-house developed computer software, programs, and models used in the development of the schedules and work papers associated with the filing of the utility's application</i>	
-	807 KAR 5:001 § 16(4)(p)	<i>Waived / Not applicable - Utility has made no stock or bond offerings</i>	
-	807 KAR 5:001 § 16(4)(q)	<i>Waived - Annual report to shareholders or members and statistical supplements covering the two (2) most recent years from the utility's application filing date</i>	
-	807 KAR 5:001 § 16(4)(r)	<i>Waived - Monthly managerial reports providing financial results of operations for the twelve (12) months in the test period</i>	
-	807 KAR 5:001 § 16(4)(s)	<i>Waived - Utility's annual report on Form 10-K (most recent two (2) years), any Form 8-K issued during the past two (2) years, and any Form 10-Q issued during the past six (6) quarters updated as information becomes available</i>	
15	807 KAR 5:001 § 16(4)(t)	Affiliate charges, allocations, and payments with description, explanation, and demonstration of reasonableness	Jeff Williams
16	807 KAR 5:001 § 16(4)(u)	Cost of service study based on a methodology generally accepted within the industry and based on current and reliable data from a single time period (less than 5 years old)	John Wolfram
-	807 KAR 5:001 § 16(4)(v)	<i>Waived / Not applicable - Utility is not a local exchange carrier</i>	

Jackson Purchase Energy Corporation
Case No. 2019-00053

Table of Contents

Streamlined Rate Adjustment Procedure Pilot Program - Filing Requirements / Exhibit List

(Historical Test Period: Twelve Months Ending 12/31/2017)

Exhibit No.	Filing Requirement	Description	Sponsoring Witness(es)
17	807 KAR 5:001 § 16(5)(a)	Detailed income statement and balance sheet reflecting the impact of all proposed adjustments	John Wolfram
-	807 KAR 5:001 § 16(5)(b)	<i>Waived - Most recent capital construction budget containing at least the period of time as proposed for any pro forma adjustment for plant additions</i>	
-	807 KAR 5:001 § 16(5)(c)	<i>Waived - Detail regarding pro forma adjustments reflecting plant additions</i>	
-	807 KAR 5:001 § 16(5)(d)	<i>Waived - Operating budget for each month of the period encompassing the pro forma adjustments</i>	
18	807 KAR 5:001 § 16(5)(e)	Number of customers to be added to the test period end level of customers and the related revenue requirements impact for all pro forma adjustments with complete details and supporting work papers	John Wolfram
19	Case No. 2008-00408 July 24, 2012 Order	Consideration of cost-effective energy efficiency resources and impact of such resources on test year	Jeff Williams
20	Case No. 2018-00407 December 11, 2018 and March 26, 2019 Orders	Narrative statement discussing any changes that have occurred for the Distribution Cooperative since the effective date of its last general base rate adjustment	Greg Grissom
21	Case No. 2018-00407 December 11, 2018 and March 26, 2019 Orders	The estimated dates for drawdowns of unadvanced loan funds at test-year-end and the proposed uses of these funds	Jeff Williams
22	Case No. 2018-00407 December 11, 2018 and March 26, 2019 Orders	A general statement identifying any electric property or plant held for future use	Jeff Williams
23	Case No. 2018-00407 December 11, 2018 and March 26, 2019 Orders	The calculation of normalized depreciation expense (test-year-end plant account-balance multiplied by depreciation rate)	Jeff Williams
24	Case No. 2018-00407 December 11, 2018 and March 26, 2019 Orders	Any changes that occurred during the test year to the Distribution Cooperative's written policies on the compensation of its attorneys, auditors, and all other professional service providers, indicating the effective date and reason for these changes	John Wolfram
25	Case No. 2018-00407 December 11, 2018 and March 26, 2019 Orders	Any changes that occurred during the test year to the Distribution Cooperative's written policies specifying the compensation of directors and a schedule of standard directors' fees, per diems, and other compensation in effect during the test year, indicating the effective date and reason for these changes	Jeff Williams
26	Case No. 2018-00407 December 11, 2018 and March 26, 2019 Orders	A schedule reflecting the salaries and other compensation of each executive officer for the test year and two preceding calendar years. Include the percentage of 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	Jeff Williams
27	Case No. 2018-00407 December 11, 2018 and March 26, 2019 Orders	An analysis of Account No. 930, Miscellaneous General Expenses, for the test year. Include a complete breakdown of this account by the following categories: industry association dues, debt-serving expenses, institutional advertising, conservation advertising, rate department load studies, director's fees and expenses, dues and subscriptions, and miscellaneous. Include all detailed supporting work papers. At a minimum, the work papers should show the date, vendor, reference (e.g., voucher number), dollar amount, and a brief description of each expenditure. Detailed analysis is not required for amounts of less than \$100	Jeff Williams
28	Case No. 2018-00407 December 11, 2018 and March 26, 2019 Orders	An analysis of Account No. 426, Other Income Deductions, for the test period. Include a complete breakdown of this account by the following categories: donations, civic activities, political activities, and other. Include detailed supporting work papers. At a minimum, the work papers should show the date, vendor, reference (e.g., voucher number), dollar amount, and brief description of each expenditure. Detailed analysis is not required for amounts of less than \$250	Jeff Williams

Jackson Purchase Energy Corporation
Case No. 2019-00053

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Streamlined Rate Adjustment Procedure Pilot Program - Filing Requirements / Exhibit List

(Historical Test Period: Twelve Months Ending 12/31/2017)

Exhibit No.	Filing Requirement	Description	Sponsoring Witness(es)
29	Case No. 2018-00407 December 11, 2018 and March 26, 2019 Orders	A statement explaining whether the depreciation rates reflected in the filing are identical to those most recently approved by the Commission. If identical, identify the case in which they were approved. If not, provide the depreciation study that supports the rates reflected in the filing	Jeff Williams
30	Case No. 2018-00407 December 11, 2018 and March 26, 2019 Orders	A copy of all exhibits and schedules that were prepared for the rate application in Excel spreadsheet format with all formulas intact and unprotected and with all columns and rows accessible	John Wolfram
31	Case No. 2018-00407 December 11, 2018 and March 26, 2019 Orders	The distribution cooperative's TIER, OTIER, and debt service coverage ratio, as calculated by the RUS, for the test year and the five most recent calendar years, including the data used to calculate each ratio	Jeff Williams
32	Case No. 2018-00407 December 11, 2018 and March 26, 2019 Orders	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 the distribution cooperative. All income statements accounts should show activity for 12 months. The application should show the balance in each control account and all underlying subaccounts per the company books	Jeff Williams
33	Case No. 2018-00407 December 11, 2018 and March 26, 2019 Orders	A schedule comparing balances for each balance sheet account or subaccount included in the Distribution Cooperative'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	Jeff Williams
34	Case No. 2018-00407 December 11, 2018 and March 26, 2019 Orders	A schedule comparing each income statement account or subaccount included in the Distribution Cooperative's chart of accounts for each month of the 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 at the end of the particular month	Jeff Williams
35	Case No. 2018-00407 December 11, 2018 and March 26, 2019 Orders	A schedule showing employee health, dental, vision, and life insurance premium contributions by coverage type, including the cost split of each identified premium between the employee and the Distribution Cooperative	Jeff Williams

Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List

Exhibit 1

807 KAR 5:001 Sec. 16(1)(b)(1)
Sponsoring Witness: Greg Grissom

Description of Filing Requirement:

A statement of the reason the adjustment is required

Response:

Jackson Purchase's Application generally, and specifically the written testimony provided at Exhibits 7 through 9, underscores the necessity of the adjustment requested by Jackson Purchase in this proceeding. Since Jackson Purchase's most recent general rate adjustment went into effect nearly eleven (11) years ago, Jackson Purchase has experienced increased expenses in most areas of its operations, as well as slowed customer growth and declining financial metrics. Moreover, Jackson Purchase's existing rates do not align with its cost of providing service, resulting in significant subsidization between and amongst its customer classes. Without an adjustment of its rates, Jackson Purchase's undesirable and insufficient rate structure will continue and thus put at risk not only the cooperative's contractual relationships with its lenders, but also the safe and reliable service its members deserve and expect.

Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List

Exhibit 2

807 KAR 5:001 Sec. 16(1)(b)(3)
Sponsoring Witness: Jeff Williams

Description of Filing Requirement:

*New or revised tariff sheets, if applicable in a format that complies with 807 KAR 5:011
with an effective date not less than thirty (30) days from the date the application is filed*

Response:

Please see attached.



FOR Jackson Purchase Energy Corp.
Entire Territory Served
 Community, Town or City

P.S.C. KY NO. 20

Third Revised SHEET NO. 1

CANCELLING P.S.C. KY NO. 20

Second Revised SHEET NO. 1

GENERAL INDEX	
SCHEDULE OF RATES	RULES AND REGULATIONS

Section 1 – Schedule of Rates

	Page Number	Effective Date	
R - Residential	4	April 29, 2019	[T]
C-1 - Small Commercial Single Phase	7	February 1, 2014	
C-3 - Small Commercial Three Phase	9	February 1, 2014	
OL - Outdoor Lighting	11	February 1, 2014	
D - Commercial and Industrial Demand Less Than 3,000 kW	14	February 1, 2014	
I-E - Large Commercial and Industrial – Existing	18	February 1, 2014	
L - Large Commercial and Industrial 3,000-5,000 kW	22	February 1, 2014	
Non-Recurring Fees	26	September 17, 2010	
NM - Net Metering	27	June 25, 2008	
SPC-A - Small Power Production or Cogeneration Less Than 100 kW	55	June 25, 2008	
SPC-B - Small Power Production or Cogeneration Greater Than 100 kW	56	June 25, 2008	
CTAT - Cable Television Attachment Tariff	73	June 25, 2008	
BRTC - Ballard Rural Telephone Cooperative Corporation, Inc. Tariff	82	June 25, 2008	
DSM 01 - High Efficiency Lighting Replacement Program	90	August 6, 2018	
DSM 02 - [DISCONTINUED]	91	August 6, 2018	
DSM 03 - [DISCONTINUED]	92	August 6, 2018	
DSM 04 - Residential High Efficiency Heating, Ventilation and Air Conditioning ("HVAC") Program	93	December 12, 2018	
DSM 05 - [DISCONTINUED]	95	August 6, 2018	
DSM 06 - [DISCONTINUED]	97	August 6, 2018	
DSM 07 - Commercial/Industrial High Efficiency Lighting Replacement Incentive Program	98	December 12, 2018	
DSM 08 - [DISCONTINUED]	100	August 6, 2018	
DSM 09 - [DISCONTINUED]	102	August 6, 2018	
DSM 10 - [DISCONTINUED]	104	August 6, 2018	
DSM 11 - Commercial High Efficiency Heating, Ventilation and Air Conditioning ("HVAC") Program	106	December 12, 2018	

DATE OF ISSUE March 29, 2019
 Month / Date / Year

DATE EFFECTIVE April 29, 2019
 Month / Date / Year

ISSUED BY /s/ Greg Grissom
 Greg Grissom

TITLE President & CEO

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2019-00053 DATED _____



Jackson Purchase Energy Corp.
 FOR Entire Territory Served
Community, Town or City

P.S.C. KY NO. 20

First Revised SHEET NO. 4

CANCELLING P.S.C. KY NO. 20

Original SHEET NO. 4

RATES AND CHARGES
SCHEDULE R – RESIDENTIAL

Applicability

Entire service territory.

Availability of Service

Available to all residential Members for use in the home and on the farm. Residential electric service is available for uses customarily associated with residential occupation, including lighting, cooking, heating, cooling, refrigeration, household appliances and other domestic purposes.

Residential rates are based on service to single family units and are not applicable to multi-family dwellings served through a single meter. Where two or more families occupy a residential building, JPEC may require as a condition precedent to the application of the residential rate that the wiring in the building be so arranged as to permit each family to be served through a separate meter. In those cases where such segregation of wiring would involve undue expense to the Member, at the Member's option in lieu of the foregoing, electric service rendered to a multi-family residential building through a single meter will be classified as commercial and billed on the basis of service to a Member at an appropriate non-residential rate.

If a separate meter is used to measure the consumption to remotely located buildings, such as garages, barns, pump houses, grain bins or other outbuildings, or facilities, such as electric fences, it will be considered a separate service and be billed as a separate service at the applicable non-residential rate.

Type of Service

Single phase, 60 cycle at available secondary service voltages.

Rates

Facilities Charge:	Per month	\$16.78	
All Energy:	Per kWh per month	\$0.100780	

[1]

DATE OF ISSUE March 29, 2019

Month / Date / Year

DATE EFFECTIVE April 29, 2019

Month / Date / Year

ISSUED BY /s/ Greg Grissom

Greg Grissom

TITLE President & CEO

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2019-00053 DATED _____

**Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List**

Exhibit 3

**807 KAR 5:001 Sec. 16(1)(b)(4)
Sponsoring Witness: Jeff Williams**

Description of Filing Requirement:

New or revised tariff sheets, if applicable, identified in compliance with 807 KAR 5:011, shown either by providing: (a) the present and proposed tariffs in comparative form on the same sheet side by side or on facing sheets side by side; or (b) a copy of the present tariff indicating proposed additions by italicized inserts or underscoring and striking over proposed deletions

Response:

Please see attached.



FOR Jackson Purchase Energy Corp.
Entire Territory Served
Community, Town or City

P.S.C. KY NO. 20

Third Revised SHEET NO. 1

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DSM 11 - Commercial High Efficiency Heating, Ventilation and Air Conditioning ("HVAC") Program	106	December 12, 2018

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Deleted: December 28, 2018

Deleted: December 12, 2018

Deleted: 2018-00236

Deleted: December 12, 2018

DATE OF ISSUE March 29, 2019
 Month / Date / Year

DATE EFFECTIVE April 29, 2019
 Month / Date / Year

ISSUED BY /s/ Greg Grissom
 Greg Grissom

TITLE President & CEO

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2019-00053 DATED _____



Jackson Purchase Energy Corp.
 FOR Entire Territory Served
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Deleted: 19

RATES AND CHARGES
SCHEDULE R – RESIDENTIAL

Applicability

Entire service territory.

Availability of Service

Available to all residential Members for use in the home and on the farm. Residential electric service is available for uses customarily associated with residential occupation, including lighting, cooking, heating, cooling, refrigeration, household appliances and other domestic purposes.

Residential rates are based on service to single family units and are not applicable to multi-family dwellings served through a single meter. Where two or more families occupy a residential building, JPEC may require as a condition precedent to the application of the residential rate that the wiring in the building be so arranged as to permit each family to be served through a separate meter. In those cases where such segregation of wiring would involve undue expense to the Member, at the Member's option in lieu of the foregoing, electric service rendered to a multi-family residential building through a single meter will be classified as commercial and billed on the basis of service to a Member at an appropriate non-residential rate.

If a separate meter is used to measure the consumption to remotely located buildings, such as garages, barns, pump houses, grain bins or other outbuildings, or facilities, such as electric fences, it will be considered a separate service and be billed as a separate service at the applicable non-residential rate.

Type of Service

Single phase, 60 cycle at available secondary service voltages.

Rates

Facilities Charge:	Per month	\$16.78
All Energy:	Per kWh per month	\$0.100780

- Deleted: 12.45
- Deleted: May 14, 2014
- Deleted: February 1, 2014
- Deleted: G. Kelly Nuckols
- Deleted: G. Kelly Nuckols
- Deleted: 2013-00384
- Deleted: April 25, 2014

DATE OF ISSUE March 29, 2019

Month / Date / Year

DATE EFFECTIVE April 29, 2019

Month / Date / Year

ISSUED BY /s/ Greg Grissom

Greg Grissom

TITLE President & CEO

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2019-00053 DATED

Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List

Exhibit 4

807 KAR 5:001 Sec. 16(1)(b)(5)
Sponsoring Witness: Jeff Williams

Description of Filing Requirement:

A statement that notice has been given in compliance with Section 17 of 807 KAR 5:001 with a copy of the notice

Response:

Jackson Purchase has given notice (and continues to give notice) in compliance with 807 KAR 5:001 Section 17, as well as in compliance with the Commission's Order entered December 11, 2018, in Case No. 2018-00407 (the "December 11th Order").¹ Specifically, as of the date Jackson Purchase submitted this Application to the Commission, Jackson Purchase has: (i) posted at its place of business a copy of the full notice required by the relevant regulation; (ii) posted to its website a copy of the full notice required by the relevant regulation and a hyperlink to the

¹ On March 26, 2019, the Commission entered an order clarifying certain of the customer notice requirements outlined in its December 11th Order. Of course, Jackson Purchase's Application filing date of March 29, 2019, was determined many weeks in advance and, in order to comply with relevant requirements, Jackson Purchase's customer notice had to be submitted to six local newspapers for publication approximately two weeks before the Application's filing. As a result, Jackson Purchase's notices contain the language of 807 KAR 5:001 Section 17(4)(j) (advising that written requests for intervention should be sent to the Commission for receipt within thirty days of publication), the need for which was clearly obviated by the Commission's March 26th Order. Jackson Purchase does not believe the inclusion of the relevant language results in prejudice to the rights of any potential intervenors since the intent of the notice requirement is merely to inform these individuals of their right to seek timely intervention. The abbreviated and full notices provided in this Exhibit satisfy that intent and, to the extent the Commission believes it necessary, Jackson Purchase requests that the Commission specifically conclude and order that Jackson Purchase's abbreviated and full notices are sufficient.

Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List

location on the Commission's website where the case documents are available; (iii) posted to its social media account a link to its website where a copy of the full notice required by the relevant regulation published may be found; and (iv) published a copy of the abbreviated notice permitted by the Commission's December 11th Order in a prominent manner in newspapers of general circulation in its service area. Jackson Purchase has arranged for three (3) consecutive weeks of newspaper publication, as required by Section 17(2)(b)(3), and it will file Proof of Notice within forty-five (45) days of the submission of its Application, as required by Section 17(3). A copy of both the full notice and the abbreviated notice are attached.

NOTICE

Jackson Purchase Energy Corporation (“JPEC”) intends to propose a general adjustment of its existing rates by filing an application with the Kentucky Public Service Commission (“KPSC”) on March 29, 2019, in Case No. 2019-00053. The application will request that the proposed rates become effective April 29, 2019.

JPEC intends to propose an adjustment only to certain rates paid by residential customers. The present and proposed rates for each customer classification to which the proposed rates will apply are set forth below:

Rate Class	Charge	Rates	
		Present	Proposed
R - Residential	Facilities Charge (per month)	12.45	16.78
	Energy Charge (per kWh per month)	0.100780	0.100780
C-1 Small Commercial Single Phase	Facilities Charge (per month)	13.86	13.86
	Energy Charge (per kWh per month)	0.102176	0.102176
C-3 Small Commercial Three Phase	Facilities Charge (per month)	24.90	24.90
	Energy Charge (per kWh per month)	0.097017	0.097017
D - Commercial and Industrial Demand < 3,000 kW	Facilities Charge (per month)	48.42	48.42
	Demand Charge (per kW per month)	9.00	9.00
	Energy Charge 1st 200 (per kWh)	0.062202	0.062202
	Energy Charge 2nd 200 (per kWh)	0.052104	0.052104
	Energy Charge 3rd 200 (per kWh)	0.046973	0.046973
	Energy Charge Over 600 (per kWh)	0.041993	0.041993
I-E - Large Commercial Existing	Service Charge (per month)	414.97	414.97
	Energy Charge (per kWh per month)	0.038125	0.038125
	Demand Charge 1st 3000 (\$)	47,721.03	47,721.03
	Demand Charge Over 3000 (per kW)	15.91	15.91
L - Large Commercial and Industrial 3,000 - 5,000 kW	Service Charge (per month)	414.97	414.97
	Energy Charge (per kWh per month)	0.038125	0.038125
	Demand Charge (per kW per month)	15.62	15.62
No changes are proposed to the following:			
Outdoor Lighting			
Non-Recurring Fees			
NM - Net Metering			
SPC-A Small Power Production or Cogen Less Than 100 kW			
SPC-B Small Power Production or Cogen Greater Than 100 kW			
CTAT - Cable Television Attachment Tariff			
BRTC - Ballard Rural Cooperative Corporation, Inc. Tariff			
DSM Tariffs			

The amount of the change requested in both dollar amounts and percentage change for each customer classification to which the proposed rates will apply is set forth below:

Rate Class	Increase	
	Dollars	Percent
R - Residential	\$1,326,530	3.2%
C-1 Small Commercial Single Phase	\$0	0.0%
C-3 Small Commercial Three Phase	\$0	0.0%
D - Commercial and Industrial Demand < 3,000 kW	\$0	0.0%
I-E - Large Commercial Existing	\$0	0.0%
L - Large Commercial and Industrial 3,000 - 5,000 kW	\$0	0.0%
OL - Outdoor Lighting	\$0	0.0%
Total	\$1,326,530	2.0%

The amount of the average usage and the effect upon the average bill for each customer classification to which the proposed rates will apply is set forth below:

Rate Class	Average Usage (kWh)	Increase	
		Dollars	Percent
R - Residential	1,134	\$4.33	3.2%
C-1 Small Commercial Single Phase	803	\$0.00	0.0%
C-3 Small Commercial Three Phase	2,020	\$0.00	0.0%
D - Commercial and Industrial Demand < 3,000 kW	24,085	\$0.00	0.0%
I-E - Large Commercial Existing	1,364,114	\$0.00	0.0%
L - Large Commercial and Industrial 3,000 - 5,000 kW	896,927	\$0.00	0.0%
OL - Outdoor Lighting	-	\$0.00	0.0%

A person may examine the application and any related documents JPEC has filed with the KPSC: (i) at the utility's principal office address of 2900 Irvin Cobb Dr., Paducah, Kentucky 42003, during normal business hours; (ii) at the KPSC's offices located at 211 Sower Boulevard, Frankfort, Kentucky 40601, Monday through Friday, 8:00 a.m. to 4:30 p.m.; or (iii) through the Public Service Commission's website at <http://psc.ky.gov>. Additional information and links may also be accessed via JPEC's website (<http://www.jpenergy.com/>) and social media (Facebook: @jacksonpurchaseenergy).

A person may submit a timely written request for intervention to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the status and interest of the party. If the Commission does not receive a written request for intervention within thirty (30) days of initial publication or mailing of the notice, the Commission may take final action on the application. The Commission is required to take action on JPEC's application within 75 days of its filing. Comments regarding the application may be submitted to the Public Service Commission through its Web site or by mail to Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602.

The rates contained in this notice are the rates proposed by Jackson Purchase Energy Corporation but the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice.

NOTICE

Jackson Purchase Energy Corporation (“JPEC”) intends to propose a general adjustment of its existing rates by filing an application with the Kentucky Public Service Commission (“KPSC”) on March 29, 2019, in Case No. 2019-00053. The application will request that the proposed rates become effective April 29, 2019.

JPEC intends to propose an adjustment only to certain rates paid by residential customers. The present and proposed rates for each customer classification to which the proposed rates will apply are set forth below:

Rate Class	Rates	
	Present	Proposed
Schedule R - Residential		
Facilities Charge (per month)	\$12.45	\$16.78
Energy Charge (per kWh per month)	\$0.100780	\$0.100780

The amount of the change requested in both dollar amounts and percentage change for each customer classification to which the proposed rates will apply is set forth below:

Rate Class	Increase	
	Dollars	Percent
Schedule R – Residential	\$1,326,530	3.2%
Total Impact to JPEC's Revenues	\$1,326,530	2.0%

Additional information, links, and a copy of JPEC’s full notice concerning its proposed rate adjustment can be found at JPEC’s principal offices (2900 Irvin Cobb Dr., Paducah, KY 42003), its website (<http://www.jpenergy.com/>), and via social media (Facebook @jacksonpurchaseenergy).

A person may submit a timely written request for intervention to the KPSC, 211 Sower Boulevard, Post Office Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the status and interest of the party. If the KPSC does not receive a written request for intervention within thirty (30) days of initial publication or mailing of the notice, the KPSC may take final action on the application. The KPSC’s phone number is (502) 564-3940 and its website is <http://psc.ky.gov>. The Commission is required to take action on JPEC’s application within 75 days of its filing.

The rates contained in this notice are the rates proposed by Jackson Purchase Energy Corporation but the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice.

Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List

Exhibit 5

807 KAR 5:001 Sec. 16(2) / KRS 278.180
Sponsoring Witness: Jeff Williams

Description of Filing Requirement:

Notice of intent. A utility with gross annual revenues greater than \$5,000,000 shall notify the commission in writing of its intent to file a rate application at least thirty (30) days, but not more than sixty (60) days, prior to filing its application.

(a) The notice of intent shall state if the rate application will be supported by a historical test period or a fully forecasted test period.

(b) Upon filing the notice of intent, an application may be made to the commission for permission to use an abbreviated form of newspaper notice of proposed rate increases provided the notice includes a coupon that may be used to obtain a copy from the applicant of the full schedule of increases or rate changes.

(c) Upon filing the notice of intent with the commission, the applicant shall mail to the Attorney General's Office of Rate Intervention a copy of the notice of intent or send by electronic mail in a portable document format, to rateintervention@ag.ky.gov.

Response:

Jackson Purchase, by counsel, notified the Commission in writing of its intent to file a rate application by letter dated February 15, 2019. A copy of this letter (in portable document format) was also sent by electronic mail to rateintervention@ag.ky.gov. Please see attached.

**Goss
Samford**

ATTORNEYS AT LAW PLLC

Mark David Goss
mdgoss@gosssamfordlaw.com
(859) 368-7740

February 15, 2019

RECEIVED

FEB 15 2019

PUBLIC SERVICE
COMMISSION

Via Hand Delivery

Gwen R. Pinson, Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, KY 40602

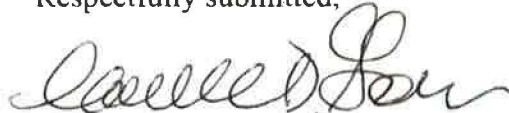
Re: IN THE MATTER OF: THE ELECTRONIC APPLICATION OF JACKSON
PURCHASE ENERGY CORPORATION FOR A GENERAL ADJUSTMENT OF
RATES PURSUANT TO STREAMLINED PROCEDURE PILOT PROGRAM
ESTABLISHED IN CASE NO. 2018-00407
Case No. 2019-00_053

Dear Ms. Pinson:

Please be advised that this law firm represents Jackson Purchase Energy Corporation ("Jackson Purchase") in connection with the above-referenced matter. In accordance with 807 KAR 5:001 Section 16(2), please accept this correspondence as written notification from Jackson Purchase to the Kentucky Public Service Commission that, no sooner than thirty (30) days and no later than sixty (60) from your receipt of this letter, Jackson Purchase intends to file an application requesting a general adjustment of its existing rates pursuant to the streamlined procedure pilot program outlined in the Commission's Order entered December 11, 2018, in Case No. 2018-00407. Consistent with that Order and 807 KAR 5:001 Section 16(2)(a), Jackson Purchase states that its rate application will be supported by a historical test year ended December 31, 2017.

Finally, please find enclosed a completed Notice of Election of Use of Electronic Filing Procedures. I appreciate your assistance with this matter, and please do not hesitate to contact me with any questions or concerns.

Respectfully submitted,



Mark David Goss

cc: Attorney General's Office of Rate Intervention
via email: rateintervention@ag.ky.gov

**Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List**

Exhibit 6

**807 KAR 5:001 Sec. 16(4)(a)
Sponsoring Witness: John Wolfram**

Description of Filing Requirement:

A complete description and quantified explanation for all proposed adjustments with proper support for proposed changes in price or activity levels, if applicable, and other factors that may affect the adjustment

Response:

A complete description and qualified explanation for all proposed rate adjustments are contained in the Application and Exhibits filed by Jackson Purchase. Please also see the testimony of John Wolfram provided at Exhibit 9 and, in particular, Exhibit JW-2 thereof.

Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List

Exhibit 7

807 KAR 5:001 Sec. 16(4)(b)
Sponsoring Witness: Greg Grissom

Description of Filing Requirement:

If the utility has gross annual revenues greater than \$5,000,000, the written testimony of each witness the utility proposes to use to support its application.

Response:

In support of its Application, Jackson Purchase provides written testimony from three (3) witnesses:

- Mr. Greg Grissom, Jackson Purchase's President and Chief Executive Officer, whose testimony is included with this Exhibit 7;
- Mr. Jeff Williams, Jackson Purchase's Chief Financial Officer and Vice President of Finance, Accounting & Member Services, whose testimony is included at Exhibit 8; and
- Mr. John Wolfram, expert consultant with Catalyst Consulting LLC, whose testimony is included at Exhibit 9.

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF JACKSON PURCHASE)	
ENERGY CORPORATION FOR A GENERAL ADJUSTMENT)	Case No.
OF RATES PURSUANT TO STREAMLINED PROCEDURE PILOT)	2019-00053
PROGRAM ESTABLISHED IN CASE NO. 2018-00407)	

DIRECT TESTIMONY OF GREG GRISSOM,
PRESIDENT AND CHIEF EXECUTIVE OFFICER,
ON BEHALF OF JACKSON PURCHASE ENERGY CORPORATION

Filed: March 29, 2019

1 **Q. PLEASE STATE YOUR NAME, POSITION, AND BUSINESS ADDRESS.**

2 A. My name is Greg Grissom and I serve as President and Chief Executive Officer of
3 Jackson Purchase Energy Corporation (“Jackson Purchase” or the “Cooperative”).
4 My business address is 2900 Irvin Cobb Dr., Paducah, Kentucky 42002.

5 **Q. PLEASE BRIEFLY DESCRIBE YOUR PROFESSIONAL EXPERIENCE**
6 **AND EDUCATIONAL BACKGROUND.**

7 A. I have enjoyed a nearly twenty (20) year affiliation with electric cooperatives as an
8 executive at multiple organizations and have developed a rich understanding for the
9 challenges and opportunities presented within this important industry. I served as
10 President and Chief Executive Officer of Hickman Fulton Electric Cooperative in
11 Hickman, Kentucky, from 2000 through 2015; after serving three (3) years as Chief
12 Executive Officer and President at Pennyrile Rural Electric Cooperative
13 Corporation in Hopkinsville, Kentucky, I assumed my current role at Jackson
14 Purchase in September of 2018. I am a graduate of Murray State University with a
15 degree in Area Occupational Safety & Health Engineering and also graduate of the
16 Management Internship Program of the National Rural Electric Cooperative
17 Association.

18 **Q. PLEASE BRIEFLY DESCRIBE YOUR DUTIES AT JACKSON**
19 **PURCHASE.**

20 A. As the chief executive, I oversee all departments at Jackson Purchase and lead an
21 experienced team responsible for the overall operational and financial success of
22 the organization. My primary duty is to ensure cooperative activities are completed
23 consistent with good business practices, established policies, regulatory oversight

1 and the direction provided by Jackson Purchase’s eight-member Board of
2 Directors.

3 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS**
4 **PROCEEDING?**

5 A. The purpose of my testimony is first to provide a general overview of the
6 Cooperative’s business and existing retail electric distribution system. I will
7 describe the events that preceded the filing of this case, discuss the Cooperative’s
8 financial and operational condition, and explain the reasons behind the
9 Cooperative’s need to revise its existing rates to ensure the continued provision of
10 safe, reliable retail electric service to its member-owners.

11 **Q. ARE YOU SPONSORING ANY EXHIBITS?**

12 A. Yes. Attached to my testimony and labeled Exhibit GG-1 is a Resolution of
13 Jackson Purchase’s Board of Directors dated February 28, 2019, pursuant to which
14 Jackson Purchase’s management was authorized and directed to prepare and submit
15 the Application my testimony supports.

16 **Q. PLEASE GENERALLY DESCRIBE THE COOPERATIVE’S BUSINESS.**

17 A. Jackson Purchase is a not-for-profit, member-owned rural electric cooperative
18 corporation with its headquarters in Paducah, Kentucky. The Cooperative provides
19 retail electric service to approximately 30,000 customers in all or a portion of
20 Ballard, Carlisle, Graves, Livingston, Marshall and McCracken Counties. The
21 Cooperative is one of three (3) member-owners of Big Rivers Electric Corporation
22 (“Big Rivers”), which serves as the wholesale electricity provider for the
23 Cooperative. Jackson Purchase owns and maintains approximately 2,964 miles of

1 distribution lines connecting 27 substations. During the test year in this case,
2 Jackson Purchase's average residential customer used 1,134 kWh per month.

3 **Q. WHEN DID JACKSON PURCHASE LAST SEEK A GENERAL**
4 **ADJUSTMENT OF ITS RATES?**

5 A. Jackson Purchase last sought a general adjustment of its rates and a complete tariff
6 revision in Case No. 2007-00116, with rates ultimately becoming effective on June
7 25, 2008. Since then, Jackson Purchase has utilized the flow-through mechanism
8 described in KRS 278.455 to allocate rate adjustments implemented by its
9 wholesale supplier, Big Rivers, on various occasions (*see* Case Nos. 2013-00384,
10 2013-00068, 2011-00057). The rates charged to Jackson Purchase's residential
11 customers have gone unchanged since February 1, 2014.

12 **Q. PLEASE DESCRIBE IN DETAIL IMPORTANT CHANGES THAT HAVE**
13 **OCCURRED AT THE COOPERATIVE SINCE THE EFFECTIVE DATE**
14 **OF ITS 2008 GENERAL BASE RATE ADJUSTMENT.**

15 A. Since the Cooperative's last general rate increase went into effect in 2008, the cost
16 of doing business and providing safe and reliable electric service has significantly
17 increased. For example, despite every attempt to hold the line on costs, Jackson
18 Purchase has experienced normal increases in depreciation expense, labor expense,
19 material, and contractor costs. In order to ensure that Jackson Purchase's excellent
20 service and reliability standards are maintained, several ordinary course technology
21 upgrades have been required such as fiber communications, IP-based telephone,
22 disaster recovery (data backup center and network redundancy), cybersecurity,
23 Advanced Metering Infrastructure pilot program (RF-capable), and similar

1 projects. Most of these technological improvements and their costs were not
2 contemplated 11 years ago but have become necessary since to conduct Jackson
3 Purchase's day-to-day business. Regarding workforce, Jackson Purchase requires
4 substantial employee contributions to such costly items as health, dental, vision,
5 and life insurance. However, while current employee wage levels are reasonable,
6 the cooperative has undergone multiple collective bargaining contracts since 2008,
7 affecting its union employees, and wages now are higher than they were 11 years
8 ago. In summary, Jackson Purchase believes it has done a very good job of
9 mitigating cost increases across all areas of its business, as evidenced by the length
10 of time between general rate adjustments. The Cooperative has also been assisted
11 by virtue of its wholesale power supplier Big Rivers, not raising rates for several
12 years. However, over time, basic costs have increased resulting in decreased
13 financial metrics such as TIER and OTIER. Jackson Purchase now finds itself
14 needing to obtain a modest rate increase to maintain its financial integrity and not
15 slip into a situation causing its lenders to declare a default, resulting in a quasi-
16 emergency for both the Company and this Commission to address.

17 **Q. PLEASE DESCRIBE SOME SIGNIFICANT COST-CONTAINMENT**
18 **MEASURES THE COOPERATIVE HAS TAKEN TO AVOID OR**
19 **MINIMIZE AN INCREASE OF ITS RATES.**

20 A. Jackson Purchase's Board of Directors and management have put several cost-
21 containment measures in place in recent years. These include paying careful
22 attention to and pursuing historically low interest rates when advantageous (see
23 Case No. 2016-00410). Management has been paying careful attention to budgets

1 and cost containment by tracking expenditures and cutting any unnecessary or
2 redundant costs. As a result of the most recent collective bargaining agreement
3 negotiated, bargaining employees now pay 10% of their healthcare (medical,
4 dental, and vision) premium. Management has also extended the life on our rolling
5 fleet to 12 years and has worked to ensure low to no increases on service contracts.

6 **Q. DESPITE ITS EFFORTS, WHAT ARE THE PRINCIPAL REASONS THAT**
7 **AN ADJUSTMENT OF JACKSON PURCHASE'S RATES IS**
8 **NECESSARY?**

9 A. Jackson Purchase's cost-cutting efforts, though certainly effective at delaying and
10 minimizing increased rates for the Cooperative's member-owners, simply cannot
11 keep pace with the increases in the cost of doing business that have occurred over
12 the past ~11 years. The Cooperative's existing rates are also inadequate in terms
13 of design, as evidenced by the Cost of Service Study conducted by the
14 Cooperative's expert consultant, John Wolfram, as detailed more fully in his
15 testimony submitted with this Application. Fundamentally, the rate relief requested
16 herein is necessary to ensure the continued financial health and viability of Jackson
17 Purchase.

18 **Q. HOW AND WHEN DID THE COOPERATIVE'S BOARD OF DIRECTORS**
19 **DETERMINE THAT A RATE ADJUSTMENT WAS NECESSARY?**

20 A. Jackson Purchase's Board of Directors, in conjunction with the Cooperative's
21 management, regularly monitors the performance and financial metrics of the
22 Cooperative. TIER and OTIER have continued to decline in recent years.
23 Management has updated the Board consistently in the past year on these falling

1 metrics. The Board has been aware that a rate increase was inevitable, considering
2 JPEC's rates were last adjusted in 2008, not considering pass-through adjustments.
3 Upon presentation of the Cost of Service Study by Mr. Wolfram in February 2019,
4 the Board unanimously adopted the resolution for a modest general rate adjustment.

5 **Q. DID THE COOPERATIVE'S BOARD OF DIRECTORS APPROVE AND**
6 **AUTHORIZE THE FILING OF THE APPLICATION IN THIS CASE?**

7 A. Yes. By formal Resolution of the Board of Directors dated February 28, 2019, the
8 management of Jackson Purchase was directed to seek the rate relief requested in
9 this case. The Board Resolution was the culmination of an ongoing deliberative
10 process involving expert guidance and extensive examination of the Cooperative's
11 financial condition, and I believe the Application and supporting documents filed
12 in this case strongly support the necessary rate relief Jackson Purchase now seeks.

13 **Q. PLEASE EXPLAIN THE DECISION BY JACKSON PURCHASE TO**
14 **PURSUE A RATE ADJUSTMENT UTILIZING THE COMMISSION'S**
15 **STREAMLINED PROCEDURE PILOT PROGRAM.**

16 A. As discussed above, Jackson Purchase's Board of Directors was already
17 considering a general rate adjustment filing when the Commission's December 11,
18 2018 Order in Case No. 2018-00407 was entered. The Board was instantly
19 intrigued by the thoughtful and common-sensical philosophy behind the
20 Streamlined Procedure Pilot Program, both for Kentucky's distribution
21 cooperatives and the Commission. After careful review and internal discussions of
22 the Order, it was preliminarily determined that Jackson Purchase could possibly
23 meet the several prerequisites for streamlined treatment even though its last rate

1 case was approaching eleven (11) years ago. Jackson Purchase takes pride in the
2 fact that it has been able to sustain adequate positive financial metrics without the
3 necessity of a rate increase even though its costs of conducting business have
4 substantially increased over the same period. Jackson Purchase’s request in this
5 case is intended to enhance its financial condition by “catching up” to eleven (11)
6 years’ worth of escalating costs across all categories of its business. Yet the 2.00%
7 requested rate adjustment is eminently reasonable and straightforward, properly
8 reflects cost-of-service principles, and is consistent with the concept of rate increase
9 gradualism.

10 **Q. DO YOU BELIEVE THE LENGTH OF TIME SINCE JACKSON**
11 **PURCHASE’S LAST GENERAL RATE ADJUSTMENT DIMINISHES THE**
12 **COMMISSION’S ABILITY TO ADEQUATELY PROCESS AND DECIDE**
13 **THIS MATTER UTILIZING THE STREAMLINED PROCEDURE PILOT**
14 **PROGRAM?**

15 A. No. In fact, just the opposite is true. First, had the Commission believed that the
16 length of time between rate cases was important to whether the streamlined
17 procedure could be employed, it would have presumably defined a maximum time
18 period in the “Prerequisites for Use of the Streamlined Process” outlined in its
19 Orders entered December 11, 2018, and March 26, 2019, in Case No. 2018-00407.
20 Second, the fact that Jackson Purchase has not requested a rate increase for
21 approximately eleven (11) years—even though nearly every significant cost-driver
22 has increased substantially over the same period—as well as the fact that Jackson
23 Purchase does not face any impending financial-metric defaults (TIER or DSC)

1 with respect to its lenders, should provide the Commission all of the comfort it
2 needs that Jackson Purchase is an efficiently-run company. Moreover, in the
3 “Excluded Items for Ratemaking Purposes” sections of the relevant Orders, several
4 items of importance to the Commission’s ratemaking authority and analysis are
5 excluded from the pro forma test year, including charitable and political
6 contributions, non-regulated activities, various expenses related to the board of
7 directors, and certain employer contributions to employee retirement and life
8 insurance. These requirements should also provide the Commission with additional
9 confidence that Jackson Purchase’s revenue requirement request does not contain
10 disallowed or unreasonable expenses.

11 **Q. WHY SHOULD THE COMMISSION GRANT THE COOPERATIVE’S**
12 **REQUESTED RELIEF?**

13 A. As discussed throughout this filing, the rate relief sought by Jackson Purchase in
14 this case is critical to ensure that its financial integrity is maintained in order to
15 provide its member-owners with reliable power at a reasonable cost. The requested
16 2.00% rate increase has been specifically designed to account for Jackson
17 Purchase’s cost of service to the various customer classes it serves with a
18 philosophy of moving towards appropriate cost recovery in a gradual fashion.
19 Jackson Purchase’s request in this case is reasonable, necessary and supported by
20 sound cost of service analyses. This case presents an excellent opportunity for the
21 Commission to employ its Streamlined Procedure Pilot Program.

22 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

23 A. Yes, it does.

RESOLUTION
OF THE BOARD OF DIRECTORS OF
JACKSON PURCHASE ENERGY CORPORATION

A meeting of the Board of Directors of Jackson Purchase Energy Corporation (JPEC) was held at the cooperative's Headquarters, 2900 Irvin Cobb Drive, Paducah, McCracken County, State of Kentucky, on February 28, 2019, during which meeting the Board continued to consider the cooperative's financial condition and its need for a general adjustment of its electric rates.

Upon motion by Lee Bearden, seconded by Jack Marshall, and duly carried, the following resolution was unanimously adopted:

WHEREAS, JPEC is owned by the Member-Owners it serves, and its purpose is to provide safe, efficient, and reliable electric service at rates and on terms that are fair, just and reasonable; and,

WHEREAS, the leadership and management of JPEC have closely monitored the cooperative's financial condition and, despite their efforts to reduce expenses and further delay an application for an increase in base electric rates, it has become apparent to the Board of Directors that seeking and obtaining additional revenue from rates is a prudent and necessary course of action in order to maintain that level of service to which JPEC's Member-Owners are entitled and have become accustomed; and,

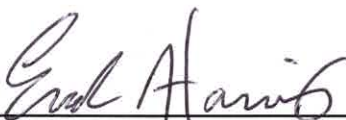
WHEREAS, the Board of Directors has solicited, obtained and reviewed the recommendations of management and retained consultants that support the request for a general adjustment of electric rates authorized herein;

NOW, THEREFORE, BE IT RESOLVED that the management of JPEC is authorized and directed to prepare and submit an application to the Kentucky Public Service Commission seeking and increase in base electric rates in a total amount not to exceed \$2,000,000.00, based upon an Operating Times Interest Earned Ratio (OTIER) of up to 1.85, with such rates to be effective when declared by an Order from the Kentucky Public Service Commission in Case No. 2019-00053.

BE IT FURTHER RESOLVED that the management of JPEC is authorized to take any and all actions necessary or advisable in connection with the application for a general rate increase hereby authorized and approved.

CERTIFICATION

I, Erick Harris, Chairman of Jackson Purchase Energy Corporation, do hereby certify that the above is true and correct excerpt from the minutes of the meeting of the Board of Directors of Jackson Purchase Energy Corporation held February 28, 2019, at which meeting a quorum was present.



CHAIRMAN

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF JACKSON PURCHASE)
ENERGY CORPORATION FOR A GENERAL ADJUSTMENT) Case No.
OF RATES PURSUANT TO STREAMLINED PROCEDURE PILOT) 2019-00053
PROGRAM ESTABLISHED IN CASE NO. 2018-00407)

VERIFICATION OF GREG GRISSOM


COMMONWEALTH OF KENTUCKY)
COUNTY OF McCracken)

Greg Grissom, President and Chief Executive Officer of Jackson Purchase Energy Corporation, being duly sworn, states that he has supervised the preparation of his Direct Testimony in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.



Greg Grissom

The foregoing Verification was signed, acknowledged and sworn to before me this 22nd day of March, 2019, by Greg Grissom.



Commission expiration: 8/25/2022



Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List

Exhibit 8

807 KAR 5:001 Sec. 16(4)(b)
Sponsoring Witness: Jeff Williams

Description of Filing Requirement:

If the utility has gross annual revenues greater than \$5,000,000, the written testimony of each witness the utility proposes to use to support its application.

Response:

In support of its Application, Jackson Purchase provides written testimony from three (3) witnesses:

- Mr. Greg Grissom, Jackson Purchase's President and Chief Executive Officer, whose testimony is included at Exhibit 7;
- Mr. Jeff Williams, Jackson Purchase's Chief Financial Officer and Vice President of Finance, Accounting & Member Services, whose testimony is included with this Exhibit 8; and
- Mr. John Wolfram, expert consultant with Catalyst Consulting LLC, whose testimony is included at Exhibit 9.

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF JACKSON PURCHASE)	
ENERGY CORPORATION FOR A GENERAL ADJUSTMENT)	Case No.
OF RATES PURSUANT TO STREAMLINED PROCEDURE PILOT)	2019-00053
PROGRAM ESTABLISHED IN CASE NO. 2018-00407)	

DIRECT TESTIMONY OF JEFFREY R. WILLIAMS,
CHIEF FINANCIAL OFFICER AND
VICE PRESIDENT OF FINANCE, ACCOUNTING & MEMBER SERVICES,
ON BEHALF OF JACKSON PURCHASE ENERGY CORPORATION

Filed: March 29, 2019

1 **Q. PLEASE STATE YOUR NAME, POSITION, AND BUSINESS ADDRESS.**

2 A. My name is Jeffrey R. Williams and I serve as Chief Financial Officer and Vice
3 President of Finance, Accounting & Member Services for Jackson Purchase Energy
4 Corporation (“Jackson Purchase” or the “Cooperative”). My business address is
5 2900 Irvin Cobb Dr., Paducah, Kentucky 42002.

6 **Q. PLEASE BRIEFLY DESCRIBE YOUR EDUCATION AND**
7 **PROFESSIONAL EXPERIENCE.**

8 A. I received my Bachelor of Business Administration in Finance from the University
9 of Kentucky in 1992 and a Master of Business Administration from Murray State
10 University in 2014. I have served in various roles in the utility industry for
11 approximately twenty years, including as a Senior Budget Analyst and Manager of
12 Budgeting at Big Rivers Electric Corporation. I accepted my current position at
13 Jackson Purchase in April of 2018.

14 **Q. PLEASE BRIEFLY DESCRIBE YOUR DUTIES AT THE COOPERATIVE.**

15 A. In my role as CFO at Jackson Purchase, I am responsible for all finance,
16 accounting, regulatory and member service activities for the Cooperative. This
17 includes managing Jackson Purchase’s debt portfolio through regular
18 communication with representatives of Rural Utilities Service (“RUS”),
19 Cooperative Finance Corporation (“CFC”), CoBank, and Federal Financing Bank
20 (“FFB”).

21 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS**
22 **PROCEEDING?**

1 A. The purpose of my testimony is first to provide a general overview of the
2 Cooperative's financial health. I will discuss notable financial metrics and detail
3 certain expense categories, as well as describe the Cooperative's debt portfolio,
4 depreciation practices, labor expenses, and various other relevant matters. Finally,
5 I will summarize and underscore the necessity of the rate relief requested by the
6 Cooperative in this processing.

7 **Q. ARE YOU SPONSORING ANY EXHIBITS?**

8 A. Yes. Attached to my testimony is Exhibit JRW-1, a detailed summary of Jackson
9 Purchase's relevant historical metrics, and Exhibit JRW-2, a copy of JPEC's 2017
10 Audited Financial Statements.

11 **Q. ARE YOU FAMILIAR WITH THE APPLICATION AND SUPPORTING**
12 **EXHIBITS FILED BY THE COOPERATIVE IN THIS CASE?**

13 A. Yes, I am familiar with the documents filed in support of this case and have been
14 closely involved in compiling and analyzing the necessary information with
15 Jackson Purchase's expert consultant, Mr. John Wolfram of Catalyst Consulting
16 LLC, so that he could complete his Cost of Service Study ("COSS"). Examples of
17 the types of information I have reviewed and provided to Mr. Wolfram included
18 income and expense data for the test year, customer usage data for Jackson
19 Purchase's several rate classes, and various categories of information utilized to
20 prepare all pro forma adjustments and COSS reports and exhibits.

21 **Q. PLEASE GENERALLY DESCRIBE THE RELIEF SOUGHT BY THE**
22 **COOPERATIVE IN THIS PROCEEDING.**

1 A. Fundamentally, Jackson Purchase requests approval to adjust the rates for service
2 paid by its residential customers in order to more accurately reflect the cost to the
3 cooperative to serve those customers. As further evidenced by Mr. Wolfram’s
4 testimony, member-owners served under commercial and industrial tariffs provide
5 the Cooperative somewhat more revenue than relevant and accepted cost-of-service
6 principles indicate they should. Moreover, the rates paid by Jackson Purchase’s
7 residential customers are heavily and disproportionally based on usage, despite the
8 fact that Mr. Wolfram’s COSS reveals an average fixed monthly cost to serve each
9 residential customer at \$30.24. Finally, as it has been roughly eleven years since
10 Jackson Purchase adjusted its base rates (excluding KRS 278.455 flow-throughs),
11 a reasonable increase in revenue is sought to ensure the Cooperative can
12 continue to provide safe, efficient, and reliable service.

13 **Q. IS THE COOPERATIVE’S APPLICATION SUPPORTED BY A**
14 **HISTORICAL TEST YEAR?**

15 A. Yes, the test year in this case consists of the twelve (12) month period ending
16 December 31, 2017.

17 **Q. WHY WAS THE PERIOD OF JANUARY 1, 2017 THROUGH DECEMBER**
18 **31, 2017 CHOSEN AS THE HISTORICAL TEST YEAR?**

19 A. Calendar Year 2017 was chosen as the relevant historical test year for two (2)
20 reasons. First, the Commission’s Orders entered December 11, 2018, and March
21 26, 2019, in Case No. 2018-00407 require that any proceeding filed pursuant to the
22 Streamlined Procedure Pilot Program “may only be based on a historical test year
23 that corresponds with the [cooperative’s] most recent annual report on file with the

1 Commission.”¹ Jackson Purchase planned, prepared, and has filed this case during
2 a time when its most recent annual report on file with the Commission covered
3 Calendar Year 2017, thus satisfying the relevant requirement. Additionally,
4 Jackson Purchase chose Calendar Year 2017 as its proposed test year because that
5 period reasonably reflects the performance of the Cooperative, when adjusted for
6 appropriate known and measurable changes, as contemplated by relevant law and
7 precedent.

8 **Q. PLEASE GENERALLY DESCRIBE THE LOAD SERVED BY THE**
9 **COOPERATIVE.**

10 A. The Cooperative serves at retail load of approximately 151 MW, based upon
11 coincident peak during 2017, in its six (6) county service territory, which includes
12 all or portions of Ballard, Carlisle, Graves, Livingston, Marshall and McCracken
13 Counties. The Cooperative’s customer base is primarily residential served under
14 Schedule R - Residential. As of the end of the test year, the residential load
15 comprised approximately 59% of the Cooperative’s total energy usage and
16 represented approximately 62% of the Cooperative’s total revenue from energy
17 sales. The Cooperative also serves a smaller number of commercial customer
18 loads, which also includes outdoor lighting and public lighting, under 1000 KVA
19 (representing approximately 35% of the Cooperative’s total energy usage and 32%
20 of the Cooperative’s total revenue) and industrial customer loads over 1000 KVA,
21 (representing approximately 6.6% of the Cooperative’s total energy usage and 6.6%
22 of the Cooperative’s total revenue from energy sales). A detailed discussion of

¹ See, e.g., December 11th Order, at 6.

1 Jackson Purchase's various rate classes, including an examination of the costs and
2 revenues associated with each, is included in the testimony of Mr. John Wolfram,
3 Exhibit 9 to the Application.

4 **Q. PLEASE GENERALLY DESCRIBE HOW THE COOPERATIVE'S LOAD
5 AND CUSTOMER BASE HAVE CHANGED IN RECENT YEARS.**

6 A. The structure of Jackson Purchase's customer base has remained consistent in
7 recent years. At the end of the test year, Residential customers make up 85% of the
8 Cooperative's customers and 59% of its energy usage. Commercial and Industrial
9 Customers make up approximately 15% of Jackson Purchase's customers and 41%
10 of its energy usage.

11 **Q. PLEASE GENERALLY DESCRIBE ANY NOTABLE TRENDS IN THE
12 COOPERATIVE'S REVENUES AND MARGINS IN RECENT YEARS.**

13 A. In order to provide the Commission with adequate context regarding Jackson
14 Purchase's financial condition since the effective date of its last general rate
15 increase in 2008 as a result of Case No. 2007-00116, a detailed summary of certain
16 relevant metrics is provided at Exhibit JRW-1 to my testimony. As evidenced by
17 this data, TIER and OTIER have been at low levels in recent years as a result of
18 lower margins and a lack of load growth.

19 **Q. HAVE THE COOPERATIVE'S OPERATIONAL EXPENSES INCREASED
20 IN RECENT YEARS?**

21 A. Yes. The Cooperative's last general rate increase went into effect in 2008 following
22 the Commission's approval of same in Case No. 2007-00116. Since that time, the
23 cost of doing business and providing safe, reliable electric service has significantly

1 increased. For example, Jackson Purchase has experienced increases in
2 depreciation expense, labor expense, material and contractor costs.

3 **Q. PLEASE DESCRIBE THE COOPERATIVE'S EXISTING DEBT**
4 **PORTFOLIO.**

5 A. Jackson Purchase is currently a borrower from CFC, CoBank and FFB. 100% of
6 Jackson Purchase's long-term debt is at fixed interest rates. At this time, Jackson
7 Purchase believes having its full portfolio in fixed interest rate debt appropriately
8 achieves the Cooperative's desire to avoid the financial risk presented by variable-
9 rate debt at this time.

10 **Q. WHAT EFFORTS HAS THE COOPERATIVE TAKEN TO REDUCE ITS**
11 **INTEREST EXPENSE?**

12 A. In Case No. 2016-00410, Jackson Purchase obtained approval from the Kentucky
13 Public Service Commission to refinance approximately \$18.8 million of RUS debt
14 with CFC. The reason for this refinancing was to take advantage of a favorable
15 interest rate environment. The effect of this approval will be savings of
16 approximately \$1.65 million during the term of the refinancing. A detailed account
17 of Jackson Purchase's current debt portfolio is provided in the 2017 Audited
18 Financial Statements attached hereto as Exhibit JRW-2 (please see page 10).

19 **Q. DOES THE COOPERATIVE PROPOSE TO ADJUST ITS**
20 **DEPRECIATION RATES AS PART OF THIS PROCEEDING?**

21 A. Jackson Purchase does not propose to adjust its depreciation rates as part of this
22 proceeding. Jackson Purchase's last depreciation study was completed as of 2006,
23 and its existing depreciation rates were approved by the Commission in Case No.

1 2007-00116. Additionally, as demonstrated within the testimony sponsored by Mr.
2 Wolfram (and specifically at Exhibit JW-2, Reference Schedule 1.14, lines 13-16),
3 Jackson Purchase continues to depreciate its automated metering infrastructure and
4 related assets at reasonable, industry-standard rates. Jackson Purchase's
5 depreciation and reserve are reviewed at least annually as part of the Cooperative's
6 annual audit, and the Cooperative is in compliance with the guideline range
7 acceptable to RUS and typically employed by distribution cooperatives like
8 Jackson Purchase.

9 **Q. WHEN DID THE COOPERATIVE LAST RETIRE CAPITAL CREDITS OF**
10 **ITS MEMBERS?**

11 A. Jackson Purchase last made a general retirement of capital credits in 2011 reflecting
12 capital credits earned during the period of 1946-1957 and totaling \$1,589,135.
13 Jackson Purchase had a total of \$925,024 in unclaimed retired capital credits as of
14 the end of the test period. Please refer to balance sheet account 238.200 in the
15 attachment to Exhibit 33 to the Application.

16 **Q. PLEASE GENERALLY DESCRIBE THE COOPERATIVE'S**
17 **WORKFORCE.**

18 A. As of the current date, the Cooperative employs a qualified and highly-skilled
19 workforce consisting of 68 individuals. Of this number, 37 are non-bargaining
20 salaried and hourly and 31 are members of a collective bargaining unit.

21 **Q. PLEASE PROVIDE ADDITIONAL DETAIL WITH RESPECT TO THE**
22 **COOPERATIVE'S LABOR EXPENSES, INCLUDING THE BENEFITS**
23 **OFFERED TO EMPLOYEES.**

1 A. The Cooperative offers its employees a competitive compensation package in order
2 to attract and retain a qualified workforce. Jackson Purchase's line and service
3 technicians and other outdoor workforce are members of the International
4 Brotherhood of Electrical Workers (IBEW), where compensation and benefits are
5 determined by a negotiated contract every three years. Jackson Purchase's non-
6 union workforce has healthcare including vision, dental, basic life insurance of 2
7 times the annual salary, short-term and optional, long-term disability. As
8 demonstrated in detail as part of Exhibit 35 to Jackson Purchase's Application, all
9 of the Cooperative's employees share 5 to 10% of the cost of the medical, dental
10 and vision insurance and 33% of optional long-term disability benefits. Our non-
11 union employees who have been employed prior to 2006 participate in the NRECA
12 retirement security plan, and also receive a 4% contribution to their 401k. Non-
13 union employees hired since 2006 receive a 14% contribution to their 401(k)
14 account, but do not participate in the NRECA retirement security plan. Employees
15 hired before January 1, 2006 who retire after 30 years of service or at age 62 who
16 have been employed at least 10 years will be eligible for healthcare for 10 years or
17 until age 65, whichever occurs first. Employees who retire at age 55 with 5 or more
18 years of service will be eligible to participate in our healthcare plan but may be
19 required to share premium cost based on hire date and years of service.

20 **Q. HOW DOES THE COOPERATIVE DETERMINE WHETHER AND WHEN**
21 **WAGE INCREASES SHOULD BE AWARDED TO EMPLOYEES?**

22 A. Wage increases for non-bargaining personnel are generally determined on an
23 annual basis based on individual employee performance. Because ranges for

1 employee wages at Jackson Purchase have been developed (and are updated) in
2 consultation with third-party experts, the Cooperative is confident its evaluation
3 and compensation standards have resulted in a fairly-paid (but not overly-paid) and
4 fully-competent workforce. Bargaining unit raises are guided by the labor
5 agreement and are implemented each November.

6 **Q. DOES THE COOPERATIVE AWARD BONUSES?**

7 A. At the direction and upon the approval of Jackson Purchase's Board of Directors,
8 each employee is awarded a \$100 Christmas bonus each year. No other bonuses or
9 incentive pay are awarded by the Cooperative to any of its employees.

10 **Q. HAS THE COOPERATIVE TAKEN ACTIONS TO LIMIT OR REDUCE**
11 **ITS LABOR EXPENSES?**

12 A. Yes. As discussed above, employees contribute to their healthcare, vision, dental
13 and optional long-term disability.

14 **Q. WHY IS IT IMPORTANT THAT THE COOPERATIVE MAINTAIN A**
15 **STRONG FINANCIAL CONDITION?**

16 A. As the Commission is aware, Jackson Purchase is owned by the Members it serves.
17 While it is always the Cooperative's goal to keep rates as low as possible, the
18 expense of providing safe and reliable service must be recovered; additionally,
19 prudent management and fairness demand that rates be designed in a way that better
20 aligns cost-causers with cost-payers, which is what Jackson Purchase's proposed
21 rates seek to accomplish. Jackson Purchase has taken seriously the Commission's
22 comments in several recent distribution cooperative rate cases that it looks with
23 disfavor on companies that wait until a financial emergency exists, such as a default

1 notice from its lenders, before seeking rate relief. In this case, Jackson Purchase
2 asks the Commission to approve a modest rate increase in order to bolster its overall
3 financial condition to prevent just such an emergency from developing.

4 **Q. PLEASE DESCRIBE THE REVISED RATES PROPOSED BY THE**
5 **COOPERATIVE FOR ITS RESIDENTIAL CUSTOMERS.**

6 A. JPEC is proposing to increase the monthly customer charge from \$12.45 to \$16.78
7 per month, with no change to the energy charge per kWh. This will result in an
8 increase of \$4.33 or 3.2% on the monthly bill for JPEC's average residential
9 member. This is discussed in further detail in the Direct Testimony of Mr. John
10 Wolfram.

11 **Q. BESIDES RESIDENTIAL RATES, WHAT OTHER RATE CHANGES**
12 **DOES THE COOPERATIVE PROPOSE?**

13 A. Jackson Purchase does not propose to adjust any of the other rates it charges.

14 **Q. DID THE COOPERATIVE CONSIDER ITS LOW-INCOME CUSTOMERS**
15 **WHEN DESIGNING ITS PROPOSED RATES?**

16 A. Yes. While Jackson Purchase's responsibility is to its membership as a whole, the
17 Cooperative certainly considered how its proposed rates and rate design may impact
18 various discreet groups within its membership, including low-income customers.
19 Ultimately, Jackson Purchase concluded that its rate design should seek to more
20 accurately and appropriately recover the costs of operating its distribution system;
21 as a result, all customers (including low-income customers) will benefit from a rate
22 design that better aligns cost-causers with cost-payers, avoids monthly bill

1 volatility, and allows the Cooperative to operate under a more predictable and
2 accurate budget.

3 **Q. OTHER THAN ADJUSTMENTS TO RATES, DOES THE COOPERATIVE**
4 **PROPOSE ANY OTHER TARIFF CHANGES AS PART OF THIS**
5 **PROCEEDING?**

6 A. No. Consistent with the Commission's Orders entered December 11, 2018, and
7 March 26, 2019, in Case No. 2018-00407, Jackson Purchase does not include any
8 request to change its tariff beyond that necessary to reflect changes in rates.

9 **Q. ARE ADJUSTMENTS NECESSARY TO ENSURE THE TEST YEAR**
10 **ACCURATELY REFLECTS THE COOPERATIVE'S INCOME AND**
11 **EXPENSES?**

12 A. Yes. These adjustments are part of the COSS and can be found in the Direct
13 Testimony of Mr. John Wolfram Exhibit 9 to the Application. All of the
14 adjustments proposed by Jackson Purchase are reasonable, reflect known and
15 measurable changes to the test year, and are necessary to ensure that the
16 Cooperative's rates are based on accurate and appropriate data. Moreover, the pro
17 forma adjustments made to the test year are entirely consistent with the
18 Commission's directives in its Orders entered in Case No. 2018-00407 concerning
19 items that must be excluded from cooperative revenue requirements in a
20 Streamlined Proceeding.

21 **Q. PLEASE FURTHER DESCRIBE CERTAIN OF THE RELEVANT**
22 **ADJUSTMENTS MADE TO THE TEST YEAR INCOME AND EXPENSES.**

1 A. Adjustments were made for Labor, Depreciation, Health Insurance, Board of
2 Directors' per diems for Industry training, Interest Expense, and other areas, each
3 of which are further described in the Direct Testimony of Mr. John Wolfram.

4 **Q. WHY SHOULD THE COMMISSION GRANT THE COOPERATIVE'S**
5 **REQUESTED RELIEF?**

6 A. As discussed throughout this filing, the rate relief sought by Jackson Purchase in
7 this case is critical to ensure that its financial integrity is maintained in order to
8 provide its owner-members with reliable power at a reasonable cost. The requested
9 2.00% rate increase has been specifically designed to account for Jackson
10 Purchase's cost of service to the various customer classes it serves. As the Cost of
11 Service Study indicates, the requested increase does not fully resolve the mismatch.
12 However, the rate relief sought does manifest Jackson Purchase's philosophy of
13 moving towards appropriate cost recovery in a gradual fashion. Jackson Purchase's
14 request in this case is reasonable, necessary and supported by sound cost of service
15 analyses. This case presents an excellent opportunity for the Commission to
16 administer the new Streamlined Procedure Pilot Program.

17 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

18 A. Yes.

YEAR	NET MARGINS	OPERATING MARGINS	TIER (1.25 Benchmark)	OTIER (1.10 Benchmark)	Equity to Assets	DSC (1.25 Benchmark)	RESIDENTIAL kWh SALES	YEAR-OVER-YEAR % CHANGE in RESIDENTIAL kWh SALES
2008	855,860	403,322	1.34	1.18	38.41%	1.56	415,656,065	0.2%
2009	710,823	159,512	1.26	1.12	34.15%	1.60	387,976,844	-6.7%
2010	4,104,369	2,876,171	2.51	2.11	37.39%	2.33	441,648,433	13.8%
2011	112,723	(652,832)	1.04	0.80	36.38%	1.50	411,230,492	-6.9%
2012	1,082,610	586,067	1.39	1.24	35.90%	1.73	395,868,914	-3.7%
2013	2,630,886	354,931	1.98	1.19	37.69%	1.95	401,517,859	1.4%
2014	1,622,673	966,998	1.63	1.43	39.26%	1.83	405,142,730	0.9%
2015	1,788,112	1,157,423	1.73	1.53	41.24%	1.91	379,942,863	-6.2%
2016	904,742	230,536	1.39	1.17	41.75%	1.73	377,369,832	-0.7%
2017	915,925	221,979	1.43	1.16	43.14%	1.79	355,607,699	-5.8%

Kentucky 20
Jackson Purchase Energy Corporation
Paducah, Kentucky
Audited Financial Statements
December 31, 2017 and 2016

Alan M. Zumstein
Certified Public Accountant
1032 Chetford Drive
Lexington, Kentucky 40509

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ALAN M. ZUMSTEIN
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MEMBER
• AMERICAN INSTITUTE OF CPA'S
• KENTUCKY SOCIETY OF CPA'S
• INDIANA SOCIETY OF CPA'S
• AICPA DIVISION FOR FIRMS

Independent Auditor's Report

To the Board of Directors
Jackson Purchase Energy Corporation
Paducah, Kentucky

Report on the Financial Statements

I have audited the accompanying financial statements of Jackson Purchase Energy Corporation, which comprise the balance sheets as of December 31, 2017 and 2016, and the related statements of revenue and comprehensive income, changes in equities, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audits. I conducted my audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. 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.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

To the Board of Directors
Jackson Purchase Energy Corporation

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Jackson Purchase Energy Corporation as of December 31, 2017 and 2016, and the results of its operations and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued a report dated March 2, 2018, on my consideration of Jackson Purchase Energy Corporation's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance.

Alan Zumstein

Alan M. Zumstein, CPA
March 2, 2018

Jackson Purchase Energy Corporation
Balance Sheets, December 31, 2017 and 2016

<u>Assets</u>	<u>2017</u>	<u>2016</u>
Electric Plant, at original cost:		
In service	\$ 159,055,261	\$ 155,146,424
Under construction	1,671,255	1,690,662
	<u>160,726,516</u>	<u>156,837,086</u>
Less accumulated depreciation	66,201,524	62,471,932
	<u>94,524,992</u>	<u>94,365,154</u>
Investments in Associated Organizations	<u>3,438,845</u>	<u>3,339,448</u>
Current Assets:		
Cash and cash equivalents	2,009,182	4,159,846
Accounts receivable, less allowance for 2017 of \$141,276 and 2016 of \$185,506	4,649,048	4,201,076
Other receivables	484,840	973,591
Accrued unbilled revenue	4,203,580	3,894,309
Material and supplies, at average cost	2,179,335	1,897,312
Other current assets	239,535	325,831
	<u>13,765,520</u>	<u>15,451,965</u>
Total	<u>\$ 111,729,357</u>	<u>\$ 113,156,567</u>
<u>Members' Equities and Liabilities</u>		
Members' Equities:		
Memberships	\$ 124,495	\$ 129,055
Patronage capital	48,195,365	47,279,440
Accumulated other comprehensive income	(118,379)	(160,642)
	<u>48,201,481</u>	<u>47,247,853</u>
Long Term Debt	<u>45,940,601</u>	<u>48,885,711</u>
Accumulated Postretirement Benefits	<u>2,547,483</u>	<u>2,407,784</u>
Current Liabilities:		
Notes payable	1,200,000	-
Accounts payable	6,272,510	6,701,946
Consumer deposits	2,288,656	2,222,973
Current portion of long term debt	2,628,000	2,760,000
Accrued expenses	1,756,600	2,036,033
	<u>14,145,766</u>	<u>13,720,952</u>
Advances for Construction and others	<u>894,026</u>	<u>894,267</u>
Total	<u>\$ 111,729,357</u>	<u>\$ 113,156,567</u>

The accompanying notes are an integral part of the financial statements.

Jackson Purchase Energy Corporation
Statements of Revenue and Comprehensive Income
for the years ended December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Operating Revenues		
Sales of electricity	\$69,594,979	\$65,533,805
Other electric revenue	<u>1,293,318</u>	<u>1,258,515</u>
	<u>70,888,297</u>	<u>66,792,320</u>
Operating Expenses:		
Cost of power	53,014,406	48,455,266
Distribution - operations	2,737,035	2,576,374
Distribution - maintenance	3,502,718	3,490,961
Consumer accounts	1,292,803	1,363,853
Consumer service and information	81,347	78,542
Administrative and general	2,116,296	2,492,455
Depreciation, excluding \$368,420 in 2017 and \$353,441 in 2016 charged to clearing accounts	5,696,129	5,578,335
Taxes	81,520	77,445
Interest on long-term debt	2,124,754	2,335,535
Other interest	17,395	7,801
Other deductions	<u>1,915</u>	<u>105,217</u>
Total cost of electric service	<u>70,666,318</u>	<u>66,561,784</u>
Operating Margins	<u>221,979</u>	<u>230,536</u>
Nonoperating Margins and Patronage Capital:		
Interest income	382,496	372,841
Other nonoperating income, net	59,456	38,827
Patronage capital from associated organizations	<u>251,994</u>	<u>262,538</u>
Net nonoperating margins	<u>693,946</u>	<u>674,206</u>
Net Margins	915,925	904,742
Items of Comprehensive Income:		
Postretirement benefits	<u>42,263</u>	<u>42,263</u>
Comprehensive Income	<u>\$ 958,188</u>	<u>\$ 947,005</u>

The accompanying notes are an integral part of the financial statements.

Jackson Purchase Energy Corporation
Statements of Members' Equities
for the years ended December 31, 2016 and 2017

	<u>Memberships</u>	<u>Patronage Capital Credits</u>			<u>Total</u>	<u>Accumulated Other Comprehensive Income</u>	<u>Total Members' Equity</u>
		<u>Assignable</u>	<u>Assigned</u>	<u>Retired</u>			
Balance - December 31, 2015	\$ 134,100	\$ 1,788,112	\$ 46,175,720	\$ (1,589,134)	\$ 46,374,698	\$ (202,905)	\$ 46,305,893
Comprehensive income:							
Net margins		904,742			904,742		904,742
Postretirement benefit obligation							
Amortization						42,263	
Adjustments						-	42,263
Total comprehensive income							947,005
Assignment of margins		(1,788,112)	1,788,112		-		-
Net change in memberships	(5,045)						(5,045)
Refunds of capital credits							-
Other equities							-
Balance - December 31, 2016	129,055	904,742	47,963,832	(1,589,134)	47,279,440	(160,642)	47,247,853
Comprehensive income:							
Net margins		915,925			915,925		915,925
Postretirement benefit obligation							
Amortization						42,263	
Adjustments						-	42,263
Total comprehensive income							958,188
Assignment of margins		(904,742)	904,742		-		-
Net change in memberships	(4,560)						(4,560)
Refunds of capital credits							-
Other equities							-
Balance - December 31, 2017	\$ 124,495	\$ 915,925	\$ 48,868,574	\$ (1,589,134)	\$ 48,195,365	\$ (118,379)	\$ 48,201,481

The accompanying notes are an integral part of the financial statements.

Jackson Purchase Energy Corporation
Statements of Cash Flows
for the years ended December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Cash Flows from Operating Activities:		
Net margins	\$ 915,925	\$ 904,742
Adjustments to reconcile to net cash provided by operating activities:		
Depreciation		
Charged to expense	5,696,129	5,578,335
Charged to clearing	368,420	353,441
Capital credits allocated	(251,994)	(262,538)
Accumulated postretirement benefits	181,962	183,384
Net change in current assets and liabilities:		
Receivables	(268,492)	(2,107,761)
Material and supplies	(282,023)	(8,732)
Other current assets	86,296	(166)
Accounts payable	(429,436)	2,634,326
Consumer deposits	65,683	207,967
Accrued expenses	(279,433)	222,705
Consumer advances for construction	(241)	29,668
	<u>5,802,796</u>	<u>7,735,371</u>
Cash Flows from Investing Activities:		
Construction of plant	(5,725,922)	(4,990,887)
Plant removal costs	(608,217)	(464,585)
Salvage recovered from plant	109,752	109,073
Receipts from investments, net	152,597	163,246
	<u>(6,071,790)</u>	<u>(5,183,153)</u>
Net Cash Flows from Financing Activities:		
Net decrease in memberships	(4,560)	(5,045)
Notes payable, net	1,200,000	-
Additional long-term borrowings	-	-
Advance payments	(316,145)	(300,929)
Payments on long-term debt	(2,760,965)	(2,734,159)
	<u>(1,881,670)</u>	<u>(3,040,133)</u>
Net increase in cash balances	(2,150,664)	(487,915)
Cash and cash equivalents - beginning	<u>4,159,846</u>	<u>4,647,761</u>
Cash and cash equivalents - ending	<u>\$ 2,009,182</u>	<u>\$ 4,159,846</u>
Supplemental disclosures of cash flow information:		
Interest on long-term debt	\$ 2,192,946	\$ 2,286,911

The accompanying notes are an integral part of the financial statements.

Jackson Purchase Electric Corporation
Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies

Jackson Purchase Energy Corporation (“the Corporation”) maintains its records in accordance with the policies prescribed or permitted by the Kentucky Public Service Commission (“PSC”) and the United States Department of Agriculture, Rural Utilities Service (“RUS”), which conform in all material respects with generally accepted accounting principles. The more significant of these policies are as follows:

Electric Plant Electric plant is stated at original cost, which is the cost when first dedicated to public service. Such amount includes applicable supervisory and overhead cost including any construction period interest and taxes. There was no interest required to be capitalized during the year.

The cost of maintenance and repairs, including renewals of minor items of property, is charged to operating expense. The cost of replacement of depreciable property units, as distinguished from minor items, is charged to electric plant. The units of property replaced or retired, including cost of removal, net of any salvage value, is charged to accumulated depreciation. Electric plant consists of:

	<u>2017</u>	<u>2016</u>
Distribution plant	\$148,703,495	\$144,945,073
General plant	<u>10,351,766</u>	<u>10,201,351</u>
Total	<u>\$159,055,261</u>	<u>\$155,146,424</u>

Depreciation Provision has been made for depreciation on the basis of the estimated lives of assets, using the straight-line method. Depreciation rates range from 1.48% to 12.09%, with a composite rate of 3.73% for distribution plant. General plant rates are as follows:

Structures and improvements	2.5%
Transportation equipment	10% - 20%
Other general plant	5% - 10%

Cash and Cash Equivalents The Corporation considers all short-term, highly liquid investments with original maturities of three months or less to be cash equivalents.

Off Balance Sheet Risk The Corporation has off-balance sheet risk in that it maintains cash deposits in financial institutions in excess of the amounts insured by the Federal Deposit Insurance Corporation (FDIC). At December 31, 2017, the financial institutions reported deposits in excess of the \$250,000 FDIC insured limit on several of the accounts. Deposits and repurchase agreements in excess of the FDIC limits are 100% secured with collateral from each respective financial institution.

Estimates The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates used in the preparation of the financial statements.

Revenue The Corporation records revenue as billed to its consumers based on monthly meter-reading cycles. All consumers are required to pay a refundable deposit that may be waived under certain circumstances. The Corporation’s sales are concentrated in a six county area of western Kentucky. There were no consumers whose individual account balance exceeded 10% of outstanding accounts receivable at December 31, 2017 or 2016. Consumers must pay their bill within 17 days of billing, then are subject to disconnect after another 10 days. Accounts are written off when they are deemed to be uncollectible. The allowance for uncollectible accounts is based on the aging of receivables.

Jackson Purchase Electric Corporation
Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies, continued

Taxes The Corporation is required to collect, on behalf of the State of Kentucky, sales taxes based on 6 percent of gross sales from non-residential consumers, a 3 percent school tax from certain counties on most gross sales, and franchise fees in certain cities. The Corporation's policy is to exclude sales tax from revenue when collected and expenses when paid and instead, record collection and payment of sales taxes through a liability account.

Cost of Power The Corporation is one of three (3) members of Big Rivers Electric Corporation ("Big Rivers"), a generation and transmission cooperative association. Under a wholesale power agreement, the Corporation is committed to purchase its electric power and energy requirements from Big Rivers until 2043. The rates charged by Big Rivers are subject to approval of the PSC. The cost of purchased power is recorded monthly during the period in which the energy is consumed, based upon billings from Big Rivers. There are certain surcharges, clauses, and credits that Big Rivers includes to the Corporation that are passed on to consumers using a methodology prescribed by the Commission.

Fair Value Measurements The Fair Value Measurements and Disclosures Topic of the FASB ASC 820, *Fair Value Measurements and Disclosures*, defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal, or most advantageous, market for the asset or liability in an orderly transaction between market participants at the measurement date. The Fair Values Measurements Topic establishes a three-level fair value hierarchy that prioritizes the inputs used to measure fair value. This hierarchy requires entities to maximize the use of observable inputs when possible. The three levels of inputs used to measure fair value are as follows:

Level 1: Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities

Level 2: Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly.

Level 3: Prices or valuations that require inputs that are both significant to the fair value measure and unobservable.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The carrying amounts of the Corporation's cash and cash equivalents, other receivables, accounts payable, accrued expenses, and other liabilities approximate fair value due to their short maturity. Investments in associated organizations are not considered a financial instrument because they represent nontransferable interests in associated organizations. Other assets and liabilities are not considered financial instruments because they represent activities specifically related to the Corporation. Long term debt can not be traded in the market, and is specifically for electric cooperatives and, therefore, a value other than its outstanding principal cannot be determined.

The Corporation may, and also does, invest idle funds in local banks and in National Rural Utilities Cooperative Finance Corporation ("CFC") commercial paper. The inputs used to measure idle funds are Level 1 measurements, as these funds are exchange traded funds in an active market.

Commitments The Corporation has various agreements outstanding with local contractors. Under these agreements, the contractors will perform certain construction and maintenance work at specified hourly rates or unit cost, or on an as needed basis. The duration of these contracts are generally one to three years.

Jackson Purchase Electric Corporation
Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies, continued

Advertising The Corporation expenses advertising costs as incurred.

Risk Management The Corporation is exposed to various forms of losses of assets associated with, but not limited to, fire, personal liability, theft, vehicular accidents, errors and omissions, fiduciary responsibility, workers compensation, etc. Each of these areas is covered through the purchase of commercial insurance.

Comprehensive Income Comprehensive income includes both net margin and other comprehensive income. Other comprehensive income represents the change in funded status of the accumulated postretirement benefit obligation.

Generation and Transmission Corporation As discussed in the preceding footnotes, the Corporation purchases electric power from Big Rivers, a generation and transmission cooperative association. The membership of Big Rivers is comprised of the Corporation and two other distribution cooperatives.

The Corporation has elected to continue valuing the non-cash allocations received from Big Rivers at zero for financial accounting purposes, a practice it has followed since Big Rivers emerged from bankruptcy in 1998 during which all previous booked non-cash allocations were reduced to zero. The Corporation will continue to make memorandum entries in its patronage subsidiary ledger of the face amount of the allocations received from Big Rivers. Refer to the subsequent footnote for the income tax treatment of these non-cash allocations.

Income Tax Status The Corporation is exempt from federal and state income taxes under provisions of Section 501(c)(12). Accordingly, the financial statements for the Corporation include no provision for income taxes. When applying the 85 percent test of IRC 501(c)(12), the Corporation excludes the Big Rivers non-cash allocations from "gross income". The Corporation's accounting policy provides that a tax expense/benefit from an uncertain tax position may be recognized when it is more likely than not that the position will be sustained upon examination, including resolutions of any related appeals or litigation processes, based on the technical merits. Management believes the Corporation has no uncertain tax positions resulting in an accrual of tax expense or benefit. The Corporation recognizes interest accrued related to unrecognized tax benefits in interest expense and penalties in operating expenses. The Corporation did not recognize any interest or penalties during the years ended December 31, 2017 and 2016. The Corporation's income tax return is subject to possible examination by taxing authorities until the expiration of related statutes of limitations on the return, which is generally three years.

Subsequent Events Management has evaluated subsequent events through March 2, 2018, the date the financial statements were available to be issued. There were no significant subsequent events to report.

Note 2. Investments in Associated Organizations

Investments in associated organizations consist of:

	<u>2017</u>	<u>2016</u>
CFC, CTCs	\$933,430	\$934,987
CFC, patronage capital	48,718	48,411
CoBank, patronage capital	818,310	776,820
National Rural Telecommunications Coop.	845,419	845,420
Others	792,968	733,810
Total	<u>\$3,438,845</u>	<u>\$3,339,448</u>

Jackson Purchase Electric Corporation
Notes to Financial Statements

Note 2. Investments in Associated Organizations, continued

The Corporation records patronage capital assigned by associated organizations in the year in which such assignments are received. The Capital Term Certificates (“CTCs”) of CFC are recorded at cost. The CTCs were purchased from CFC as a condition of obtaining long-term financing. The CTCs bear interest at 0%, 3% and 5% and are scheduled to mature at varying times from 2022 to 2080.

Note 3. Patronage Capital

Under provisions of the long-term debt agreement, return to patrons of capital contributed by them is limited to amounts which would not allow the total equities and margins to be less than 30% of total assets, except that distributions may be made to estates of deceased patrons. The debt agreement provides, however, that should such distributions to estates not exceed 25% of the net margins for the next preceding year, the Corporation may distribute the difference between 25% and the payments made to such estates. The equity at December 31, 2017 was 43% of total assets. The Corporation adopted a policy whereby it would refund capital credits to its members in any annual period that a Times Interest Earned Ratio (“TIER”) of 2.0 is exceeded. There are none anticipated for 2018.

Note 4. Long Term Debt

All assets, except vehicles, are pledged as collateral on the long term debt to RUS, Federal Financing Bank (“FFB”), CoBank, and CFC under a joint mortgage agreement. The long term debt is due in quarterly and monthly installments of varying amounts through 2039. RUS assesses 12.5 basis points to administer the FFB loans. During 2017 the Cooperative refinanced all the RUS debt with proceeds from CFC to take advantage of interest savings.

First mortgage notes are due as follows:

	<u>2017</u>	<u>2016</u>
RUS: 2.50% to 5.53%	\$ -	\$18,844,470
Advance payment @ 5%	(6,522,594)	(6,206,450)
	<u>(6,522,594)</u>	<u>12,638,020</u>
FFB: 0.733% to 5.158%	21,769,780	22,778,010
CoBank: 2.87% to 4.90%	14,850,428	16,004,656
CFC: 2.65%	145,400	225,025
CFC: Refinance RUS loans 2.35% to 3.75%	18,325,587	-
	<u>48,568,601</u>	<u>51,645,711</u>
Current portion	2,628,000	2,760,000
Long term portion	<u>\$45,940,601</u>	<u>\$48,885,711</u>

As of December 31, 2017, the annual principal portion of long term debt outstanding for the next five years are as follows: 2018 - \$2,628,000; 2019 - \$2,838,000; 2020 - \$2,826,000; 2021 - \$2,882,000; 2022 - \$2,938,000.

Note 5. Short Term Borrowings

The Corporation has a line of credit available from CFC in the amount of \$5,000,000. Advances at December 31, 2017 were \$1,200,000 at an interest rate of 2.75%. The Corporation also has a short term line of credit of \$10,000,000 available from CoBank. There were no advances against the CoBank line of credit during the audit period.

Jackson Purchase Electric Corporation
Notes to Financial Statements

Note 6. Pension Plans

Qualified union and non-union employees of the Corporation participate in the NRECA Retirement and Security Plan (“R&S Plan”), a defined benefit pension plan qualified under section 401 and tax exempt under section 501(a) of the Internal Revenue Code. It is a multiemployer plan under the accounting standards. The Plan sponsor’s identification number is 53-0116145 and the Plan Number is 333. A unique characteristic of a multiemployer plan compared to a single employer plan is that all plan assets are available to pay benefits of any plan participant. Separate asset accounts are not maintained for participating employers. This means that assets contributed by one employer may be used to provide benefits to employees of other participating employers.

The Corporation’s contributions to the R&S Plan in 2017 and 2016 represent less than 5 percent of the total contributions made to the plan by all participating employers. The Corporation made contributions to the plan of \$776,703 in 2017 and \$781,403 in 2016. There have been no significant changes that affect the comparability of 2017 and 2016 contributions.

For the R&S Plan, a “zone status” determination is not required, and therefore not determined, under the Pension Protection Act (“PPA”) of 2006. In addition, the accumulated benefit obligations and plan assets are not determined or allocated separately by individual employer. In total, the R&S Plan was over 80 percent funded at January 1, 2017 and 2016 based on the PPA funding target and PPA actuarial value of assets on those dates. Because the provisions of the PPA do not apply to the R&S Plan, funding improvement plans and surcharges are not applicable. Future contribution requirements are determined each year as part of the actuarial valuation of the plan and may change as a result of plan experience.

Qualified union employees participate in the International Brotherhood of Electrical Workers (“IBEW”) Savings Plan. The Corporation contributes 10% of base wages to the plan. The Corporation contributions to the plan totaled \$198,004 in 2017 and \$201,202 in 2016.

Qualified non-union employees participate in the NRECA 401(k) Plan. The Corporation contributes 4% of annual wages to the plan for employees hired prior to January 1, 2006, and 14% of annual wages for employees hired after January 1, 2006. Contributions for these plans totaled \$175,554 for 2017 and \$189,955 for 2016.

A summary of plan benefits are as follows:

	<u>Pre 2006</u>	<u>Post 2006</u>
Union Employees		
Union Savings Plan	10%	10%
R&S Benefit level	1.6%	1.0%
Non-Union Employees		
401(k), Employer contribution	4%	14%
R&S Benefit level	1.8%	none

Note 7. Postretirement Benefits

The Corporation sponsors a defined benefit plan that provides medical insurance coverage to retirees. The premiums are paid for a maximum of ten years or until age 65, whichever comes first. For measurement purposes, an annual rate of increase of 8% in 2017, then decreasing by 0.5% per year until 5% per year, in the per capita cost of covered health care benefit was assumed. The discount rate used in determining the accumulated postretirement benefit obligation was 4.50%. There have been no significant changes that affect the comparability of 2017 and 2016. This is a non-contributory plan.

Jackson Purchase Electric Corporation
Notes to Financial Statements

Note 7. Postretirement Benefits, continued

The funded status of the plan is as follows:

	<u>2017</u>	<u>2016</u>
Projected benefit obligation	(\$2,547,483)	(\$2,407,784)
Plan assets at fair value	-	-
Funded status	<u>(\$2,547,483)</u>	<u>(\$2,407,784)</u>

The components of net periodic postretirement benefit costs are as follows:

	<u>2017</u>	<u>2016</u>
Benefit obligation at beginning of year	<u>\$2,407,784</u>	<u>\$2,266,663</u>
Net periodic benefit cost:		
Service cost	59,161	65,480
Interest cost	<u>111,494</u>	<u>105,175</u>
	170,655	170,655
Benefits paid	(30,956)	(29,534)
Actuarial gain/loss	-	-
Benefit obligation at end of year	<u>\$2,547,483</u>	<u>\$2,407,784</u>

Amounts recognized in the balance sheet consists of:

Noncurrent liabilities	<u>\$2,547,483</u>	<u>\$2,407,784</u>
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Amounts included in other comprehensive income:

Unrecognized actuarial gain (loss)	<u>(\$118,379)</u>	<u>(\$160,642)</u>
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Effect of 1% increase in the health care trend:

Postemployment benefit obligation	\$2,725,000
Net periodic benefit cost	182,600

Projected retiree benefit payments for the next five years are expected to be as follows: 2018 - \$28,000; 2019 - \$26,000; 2020 - \$28,000; 2021 - \$26,000; 2022 - \$25,000.

Note 8. Related Party Transactions

Several of the Directors of the Corporation and its President & CEO are on the Boards of Directors of various associated organizations.

Note 9. Labor Force

Approximately 45% of the Corporation's labor force is subject to a collective bargaining agreement. A three (3) year agreement was negotiated and approved for the period starting November, 2016 between the Corporation and the IBEW.

Jackson Purchase Electric Corporation
Notes to Financial Statements

Note 10. Environmental Contingency

The Corporation from time to time is required to work with and handle PCBs, herbicides, automotive fluids, lubricants, and other hazardous materials in the normal course of business. As a result, there is the possibility that environmental conditions may arise which would require the Corporation to incur cleanup costs. The likelihood of such an event, or the amount of such costs, if any, cannot be determined at this time. However, management does not believe such costs, if any, would materially affect the Corporation's financial position or its future cash flows.

Note 11. Contingencies

The Corporation, on occasion, is involved in litigation arising in the normal course of business. While the results of such litigation cannot be predicted with certainty, management, based upon advice of counsel, believes that the final outcome will not have a material adverse effect on the financial statements.

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Report on Internal Control Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*

To the Board of Directors
Jackson Purchase Energy Corporation
Paducah, Kentucky

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Jackson Purchase Energy Corporation, which comprise the balance sheets as of December 31, 2017 and 2016, and the related statements of revenue and comprehensive income, members' equities and cash flows for the years then ended, and related notes to the financial statements, and have issued my report thereon dated March 2, 2018.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered the Corporation's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Corporation's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Board of Directors
Jackson Purchase Energy Corporation

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Corporation's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Alan Zumstein

Alan M. Zumstein, CPA
March 2, 2018

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Independent Auditor's Report on Compliance with Aspects of Contractual
Agreements and Regulatory Requirements for Electric Borrowers

Board of Directors
Jackson Purchase Energy Corporation
Paducah, Kentucky

I have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Jackson Purchase Energy Corporation ("the Corporation"), which comprise the balance sheet as of December 31, 2017, and the related statements of revenue and comprehensive income, patronage capital, and changes in cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated March 2, 2018. In accordance with *Government Auditing Standards*, we have also issued my report dated March 2, 2018, on my consideration of the Corporation's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. No reports other than the reports referred to above related to my audit have been furnished to management.

In connection with my audit, nothing came to my attention that caused me to believe that the Corporation failed to comply with the terms, covenants, provisions, or conditions of their loan, grant, and security instruments as set forth in 7 CFR Part 1773, *Policy on Audits of Rural Utilities Service Borrowers*, §1773.33 and clarified in the RUS policy memorandum dated February 7, 2013, insofar as they relate to accounting matters as enumerated below. However, my audit was not directed primarily toward obtaining knowledge of noncompliance. Accordingly, had I performed additional procedures, other matters may have come to my attention regarding the Corporation's noncompliance with the above-referenced terms, covenants, provisions, or conditions of the contractual agreements and regulatory requirements, insofar as they relate to accounting matters. In connection with my audit, I noted no matters regarding the Corporation's accounting and records to indicate that the Corporation did not:

- Maintain adequate and effective accounting procedures;
- Utilize adequate and fair methods for accumulating and recording labor, material, and overhead costs, and the distribution of these costs to construction, retirement, and maintenance or other expense accounts;
- Reconcile continuing property records to the controlling general ledger plant accounts;
- Clear construction accounts and accrue depreciation on completed construction;
- Record and properly price the retirement of plant;

Board of Directors
Jackson Purchase Energy Corporation

- Seek approval of the sale, lease, or transfer of capital assets and disposition of proceeds for the sale or lease of plant, material, or scrap;
- Maintain adequate control over material and supplies;
- Prepare accurate and timely Financial and Operating Reports;
- Obtain written RUS approval to enter into any contract for the management, operation, or maintenance of the borrower's system if the contract covers all or substantially all of the electric system;
- Disclose material related party transactions in the financial statements, in accordance with requirements for related parties in generally accepted accounting principles;
- Record depreciation in accordance with RUS requirements ("See RUS Bulletin 183-1, Depreciation Rates and Procedures");
- Comply with the requirements for the detailed schedule of deferred debits and deferred credits; and
- Comply with the requirements for the detailed schedule of investments, of which there were none.

There were no deferred debits, deferred credits are as follows:

Consumer advances for construction	\$167,570
FEMA disallowance reserve	<u>726,456</u>
	<u><u>\$894,026</u></u>

This report is intended solely for the information and use of the board of directors, management, RUS, and supplemental lenders and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distributions is not limited.

Alan Zumstein

Alan M. Zumstein, CPA
March 2, 2018

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF JACKSON PURCHASE)
ENERGY CORPORATION FOR A GENERAL ADJUSTMENT) Case No.
OF RATES PURSUANT TO STREAMLINED PROCEDURE PILOT) 2019-00053
PROGRAM ESTABLISHED IN CASE NO. 2018-00407)

VERIFICATION OF JEFFREY R. WILLIAMS

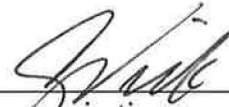
COMMONWEALTH OF KENTUCKY)
COUNTY OF McCracken)

Jeffrey R. Williams, CFO-VP, Accounting, Finance and Member Services of Jackson Purchase Energy Corporation, being duly sworn, states that he has supervised the preparation of his Direct Testimony in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.



Jeffrey R. Williams

The foregoing Verification was signed, acknowledged and sworn to before me this 22nd day of March, 2019, by Jeffrey R. Williams.


Commission expiration: 8/25/2022



Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List

Exhibit 9

807 KAR 5:001 Sec. 16(4)(b)
Sponsoring Witness: John Wolfram

Description of Filing Requirement:

If the utility has gross annual revenues greater than \$5,000,000, the written testimony of each witness the utility proposes to use to support its application.

Response:

In support of its Application, Jackson Purchase provides written testimony from three (3) witnesses:

- Mr. Greg Grissom, Jackson Purchase's President and Chief Executive Officer, whose testimony is included at Exhibit 7;
- Mr. Jeff Williams, Jackson Purchase's Chief Financial Officer and Vice President of Finance, Accounting & Member Services, whose testimony is included at Exhibit 8; and
- Mr. John Wolfram, expert consultant with Catalyst Consulting LLC, whose testimony is included with this Exhibit 9.

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF JACKSON PURCHASE)	
ENERGY CORPORATION FOR A GENERAL ADJUSTMENT)	Case No.
OF RATES PURSUANT TO STREAMLINED PROCEDURE PILOT)	2019-00053
PROGRAM ESTABLISHED IN CASE NO. 2018-00407)	

DIRECT TESTIMONY OF
JOHN WOLFRAM
PRINCIPAL, CATALYST CONSULTING LLC
ON BEHALF OF JACKSON PURCHASE ENERGY CORPORATION

Filed: March 29, 2019

**DIRECT TESTIMONY
OF
JOHN WOLFRAM**

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1 **DIRECT TESTIMONY**
2 **OF**
3 **JOHN WOLFRAM**
4

5 **I. INTRODUCTION**

6 **Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS, AND POSITION.**

7 A. My name is John Wolfram. I am the Principal of Catalyst Consulting LLC. My
8 business address is 3308 Haddon Road, Louisville, Kentucky, 40241.

9 **Q. ON WHOSE BEHALF ARE YOU TESTIFYING?**

10 A. I am testifying on behalf of Jackson Purchase Energy Corporation (“JPEC”).

11 **Q. BRIEFLY DESCRIBE YOUR EDUCATION AND WORK EXPERIENCE.**

12 A. I received a Bachelor of Science degree in Electrical Engineering from the
13 University of Notre Dame in 1990 and a Master of Science degree in Electrical
14 Engineering from Drexel University in 1997. I founded Catalyst Consulting LLC
15 in June 2012. I have developed cost of service studies and rates for numerous
16 electric and gas utilities, including electric distribution cooperatives, generation
17 and transmission cooperatives, municipal utilities and investor-owned utilities. I
18 have performed economic analyses, rate mechanism reviews, special rate designs,
19 and wholesale formula rate reviews. From March 2010 through May 2012, I was
20 a Senior Consultant with The Prime Group, LLC. I have also been employed by
21 the parent companies of Louisville Gas and Electric Company ("LG&E") and
22 Kentucky Utilities Company ("KU"), by the PJM Interconnection, and by the
23 Cincinnati Gas & Electric Company. A more detailed description of my
24 qualifications is included in Exhibit JW-1.

1 **Q. HAVE YOU EVER TESTIFIED BEFORE THE KENTUCKY PUBLIC**
2 **SERVICE COMMISSION (“COMMISSION”)?**

3 **A.** Yes. I have testified in numerous regulatory proceedings before this Commission.
4 A listing of my testimony in other proceedings is included in Exhibit JW-1.

5 **II. PURPOSE OF TESTIMONY**

6 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

7 **A.** The purpose of my testimony is to: (i) describe JPEC’s compliance with the
8 streamlined rate filing procedures; (ii) describe JPEC’s rate classes, (iii) describe
9 the calculation of JPEC’s revenue requirement; (iv) explain the pro forma
10 adjustments to the test period results; (v) describe the Cost of Service Study
11 (“COSS”) process and results; (vi) present the proposed allocation of the revenue
12 increase to the rate classes; (vii) describe the rate design, proposed rates, and
13 estimated billing impact by rate class, and (viii) support certain filing
14 requirements from 807 KAR 5:001.

15 **Q. ARE YOU SPONSORING ANY EXHIBITS?**

16 **A.** Yes. I have prepared the following exhibits to support my testimony:

17 Exhibit JW-1 – Qualifications of John Wolfram

18 Exhibit JW-2 – Revenue Requirements & Pro Forma Adjustments

19 Exhibit JW-3 – COSS: Summary of Results

20 Exhibit JW-4 – COSS: Functionalization & Classification

21 Exhibit JW-5 – COSS: Allocation to Rate Classes & Returns

22 Exhibit JW-6 – COSS: Billing Determinants

23 Exhibit JW-7 – COSS: Purchased Power, Meters, & Services

1 Exhibit JW-8 – COSS: Zero Intercept Analysis

2 Exhibit JW-9 – Present & Proposed Rates

3 **III. RATE FILING PROCEDURE**

4 **Q. IS JPEC FILING THIS CASE UNDER THE RATE CASE PROCEDURE**
5 **FOR ELECTRIC DISTRIBUTION COOPERATIVES DESCRIBED IN**
6 **CASE NO. 2018-00407?**

7 A. Yes. As described in the Application, JPEC is filing this case under the
8 procedures set forth in the Commission’s Order dated December 11, 2018 in Case
9 No. 2018-00407 (“Streamlined Rate Order”), which I refer to herein as the
10 “streamlined” rate filing procedures or process for convenience. Of course, the
11 Commission also entered an Order on March 26, 2019, in Case No. 2018-00407
12 in which it clarified certain aspects of the Streamlined Rate Order; however, the
13 subsequent Order did not impact the streamlined requirements or matters I discuss
14 in this testimony, and thus my references herein are primarily to the content of the
15 Streamlined Rate Order.

16 **Q. DOES JPEC COMPLY WITH ALL OF THE REQUIREMENTS SET**
17 **FORTH IN THE COMMISSION’S ORDER ON THE STREAMLINED**
18 **PROCEDURE?**

19 A. Yes. JPEC meets all of the elements of the streamlined process set forth in the
20 Commission’s order. These requirements are discussed in the body of the order
21 and are enumerated in Appendix A to the order.

22 Part A of Appendix A sets forth the Prerequisites for Use of the
23 Streamlined Process. JPEC’s compliance with each of these items is described in

1 Table 1. The other requirements set forth in Parts B and C of Appendix A are also
 2 met, as explained in the Application. The requirements of Part D of Appendix A
 3 are also met; I will describe how JPEC complies with the “Excluded Items for
 4 Ratemaking Purposes” later in my testimony.

5 **Table 1. Prerequisites for Use of the Streamlined Process**

#	Requirement	Comment
1	At least 12 months have elapsed since the effective date of the Distribution Cooperative's most recent base rate increase	JPEC’s most recent base rate increase became effective more than 12 months ago, with the Commission’s Order dated June 17, 2008 in Case No. 2007-00116.
2	The application requests a maximum rate increase of 0.75 percent per 12 months	The application requests an overall increase of 2.0 percent, which is less than the prescribed limit;
3	Any rate increase procedure cannot result in an OTIER of no greater than 1.85;	The proposed rates would result in an OTIER of 1.74, which is less than the prescribed limit;
4	While multiple 12-month periods may be aggregated in one rate increase application, the overall cumulative increase shall not exceed four (4) percent;	The application requests an overall increase of 2.0%, which is less than the prescribed limit;
5	The Distribution Cooperative's Cost of Service Study (COSS) must be less than five (5) years old;	The COSS for this filing was performed within the last six months;
6	The application is limited to seeking adjustments in revenue requirements and rate design and does not include any request for a certificate of public convenience and necessity (CPCN) or changes in the Distribution Cooperative's tariff beyond those necessary to reflect changes in rates;	The application is limited to seeking adjustments in revenue requirements and rate design and does not include any other changes beyond those;
7	The application shall be filed electronically per the requirements of 807 KAR 5:001, Section 8.	The application is filed electronically pursuant to 807 KAR 5:001, Section 8.

1 **IV. CLASSES OF SERVICE**

2 **Q. PLEASE DESCRIBE THE CUSTOMER CLASSES SERVED BY JPEC.**

3 A. JPEC currently has members taking service pursuant to eight major rate
4 classifications. These include Rate R – Residential, Rate C-1 Small Commercial
5 Single Phase, Rate C-3 Small Commercial Three Phase, Rate D - Commercial and
6 Industrial Demand < 3,000 kW, Rate I-E - Large Commercial Existing, Rate I-E -
7 Large Commercial Existing – Direct Serve, Rate L - Large Commercial and
8 Industrial 3,000 - 5,000 kW, and Rate OL - Outdoor Lighting. JPEC’s residential
9 members comprise 57% of test year energy usage and 60% of test year revenues
10 from energy sales, as shown in the following table.

11 **Table 2. Rate Class Data ¹**

Rate Class	Members	kWh	%	Revenue	%
R - Residential	25,530	347,394,765	57.4%	\$41,386,469	59.7%
C-1 Small Commercial	3,286	31,651,234	5.2%	\$4,037,363	5.8%
C-3 Small Commercial	461	11,175,864	1.9%	\$1,313,725	1.9%
D - Commercial and Industrial	616	178,038,374	29.4%	\$17,694,907	25.5%
I-E - Large Commercial	1	16,369,364	2.7%	\$1,656,679	2.4%
I-E - Large Commercial Direct Serve ²	1	5,156,881	0.9%	\$825,819	1.2%
L - Large Commercial and Industrial	1	6,930,000	1.2%	\$925,734	1.3%
OL - Outdoor Lighting		8,151,324	1.4%	\$1,446,964	2.1%
TOTAL	29,896	604,867,806	100%	\$69,287,660	100%

12
¹ Table 2 represents billed amounts for 2017, excluding amounts delivered but not billed within 2017.

² JPEC’s tariff does not contain a separate schedule for I-E Direct Serve customers but because these customers pay slightly different charges under Big Rivers’ tariff, the two are distinguished in the COSS.

1 **V. REVENUE REQUIREMENT**

2 **Q. PLEASE DESCRIBE HOW JPEC’S PROPOSED REVENUE INCREASE**
3 **WAS DETERMINED.**

4 A. JPEC is proposing a general adjustment in rates using a historical test period. The
5 proposed revenue increase was determined by analyzing the revenue deficiency
6 based on financial results for the test period after the application of certain pro
7 forma adjustments described herein. The revenue deficiency was determined as
8 the difference between (i) JPEC’s net margins for the adjusted test period without
9 reflecting a general adjustment in rates, and (ii) JPEC’s net margin requirement
10 necessary to provide a Times Interest Earned Ratio (“TIER”) of 2.00 for the test
11 period. Based on the adjusted test year, the revenue deficiency is \$1,325,207.

12 **Q. WHAT IS THE HISTORICAL TEST PERIOD FOR THE RATE CASE**
13 **APPLICATION?**

14 A. The historical test period for the filing is the 12 months ended December 31,
15 2017.

16 **Q. HAVE YOU PREPARED AN EXHIBIT THAT SHOWS HOW JPEC’S**
17 **REVENUE DEFICIENCY IS CALCULATED?**

18 A. Yes. Exhibit JW-2 shows the calculation of JPEC’s revenue deficiency.

19 **Q. PLEASE EXPLAIN THE REVENUE DEFICIENCY CALCULATION IN**
20 **EXHIBIT JW-2 IN DETAIL.**

21 A. The purpose of Exhibit JW-2 is to calculate the difference between JPEC’s net margin
22 for the adjusted test year and the margin necessary for JPEC to achieve a 2.00 TIER.
23 Page 1 of the exhibit presents revenues and expenses for JPEC for the actual test year,

1 the pro forma adjustments, the adjusted test year at present rates, and the adjusted test
2 year at proposed rates. The revenues include total sales of electric energy and other
3 electric revenue.

4 Expenses are tabulated next. The Total Cost of Electric Service is shown on
5 line 22. Total Cost of Electric Service includes operation expenses, maintenance
6 expenses, depreciation and amortization expenses, taxes, interest expenses on long-
7 term debt, other interest expenses, and other deductions. Utility Operating Margins
8 are calculated by subtracting Total Cost of Electric Service from Total Operating
9 Revenue. Non-operating margins and capital credits are added to Utility Operating
10 Margins to determine JPEC's Net Margins.

11 The TIER, OTIER, Margins at Target TIER, and Revenue Deficiency
12 amounts are calculated at the bottom of page 1 of Exhibit JW-2.

13 **Q. WHAT IS THE TIER FOR JPEC FOR THE ADJUSTED TEST YEAR?**

14 A. Exhibit JW-2 shows that the TIER for the adjusted test year is 1.43, which is
15 below the target TIER of 2.00.

16 **Q. WHAT IS THE REVENUE DEFICIENCY CALCULATED IN EXHIBIT**
17 **JW-2?**

18 A. Based on a TIER of 2.00, JPEC has a net margin requirement of \$2,041,806.
19 Because the adjusted net margin before applying the TIER is \$716,599 and the
20 margin requirement is \$2,041,806, JPEC's total revenue deficiency is \$1,325,207.
21 This amount is used in the COSS and in the design of new rates that I describe
22 later in my testimony.

1 **VI. PRO FORMA ADJUSTMENTS**

2 **Q. PLEASE BROADLY DESCRIBE THE NATURE OF THE PRO FORMA**
3 **ADJUSTMENTS MADE TO JPEC’S ELECTRIC OPERATIONS FOR**
4 **THE TEST YEAR SHOWN IN EXHIBIT JW-2.**

5 A. JPEC has made adjustments which remove revenues and expenses that are
6 addressed in other rate mechanisms, are ordinarily excluded from rates, or are
7 non-recurring on a prospective basis, consistent with standard Commission
8 practices, or are to be excluded at the direction of the Commission in Case No.
9 2018-00407. The pro forma adjustments are listed in Exhibit JW-2 on page 2 and
10 are detailed starting on page 5 of the exhibit. The pro forma adjustments are
11 summarized below for convenience.

12 **Table 3. Pro Forma Adjustments**

Reference Schedule	Pro Forma Adjustment Item
1.01	FAC
1.02	ES
1.03	MRSM
1.04	Non-FAC PPA
1.05	Rate Switching
1.06	Donations, Promo Ads & Dues
1.07	401k Contributions
1.08	Life Insurance
1.09	Rate Case Costs
1.10	Interest
1.11	Year End Customers
1.12	Wages & Salaries
1.13	Non-Operating Income
1.14	Depreciation Normalization
1.15	Directors Expenses

1 **Q. DID YOU PREPARE A DETAILED INCOME STATEMENT AND**
2 **BALANCE SHEET RELECTING THE IMPACT OF ALL PROPOSED**
3 **ADJUSTMENTS?**

4 A. Yes. These are included in Exhibit JW-2 pages 3 and 4.

5 **Q. PLEASE EXPLAIN THE ADJUSTMENT TO OPERATING REVENUES**
6 **OR EXPENSES SHOWN IN REFERENCE SCHEDULE 1.01.**

7 A. This adjustment has been made to account for the fuel cost expenses and revenues
8 included in the Fuel Adjustment Clause ("FAC") for the test period. Consistent
9 with Commission practice, FAC expenses and revenues included in the test year
10 have been eliminated.

11 **Q. PLEASE EXPLAIN THE ADJUSTMENT TO OPERATING REVENUES**
12 **OR EXPENSES SHOWN IN REFERENCE SCHEDULE 1.02.**

13 A. This adjustment has been made to remove Environmental Surcharge ("ES")
14 revenues and expenses because these are addressed by a separate rate mechanism.
15 This is consistent with the Commission's practice of eliminating the revenues and
16 expenses associated with full-recovery cost trackers.

17 **Q. PLEASE EXPLAIN THE ADJUSTMENT TO OPERATING REVENUES**
18 **OR EXPENSES SHOWN IN REFERENCE SCHEDULE 1.03.**

19 A. This adjustment has been made to remove the Member Rate Stability Mechanism
20 ("MRSM") revenues and expenses because these are addressed by a separate rate
21 mechanism. This is consistent with the Commission's practice of eliminating the
22 revenues and expenses associated with full-recovery cost trackers.

1 **Q. PLEASE EXPLAIN THE ADJUSTMENT TO OPERATING REVENUES**
2 **OR EXPENSES SHOWN IN REFERENCE SCHEDULE 1.04.**

3 A. This adjustment has been made to remove Non-FAC Purchased Power
4 Adjustment (“Non-FAC PPA”) revenues and expenses because these are
5 addressed by a separate rate mechanism. This is consistent with the Commission's
6 practice of eliminating the revenues and expenses associated with full-recovery
7 cost trackers.

8 **Q. PLEASE EXPLAIN THE ADJUSTMENT TO OPERATING REVENUES**
9 **OR EXPENSES SHOWN IN REFERENCE SCHEDULE 1.05.**

10 A. This adjustment reflects the revenue effects of rate switching. One JPEC member
11 signed a new contract with JPEC in late 2018 and will move from Rate I-E -
12 Large Commercial Existing to Rate D - Commercial and Industrial Demand <
13 3,000 kW. This adjustment reflects the change in revenue that will result from this
14 rate switching on an annualized basis.

15 **Q. PLEASE EXPLAIN THE ADJUSTMENT TO OPERATING REVENUES**
16 **OR EXPENSES SHOWN IN REFERENCE SCHEDULE 1.06.**

17 A. This adjustment eliminates donations, promotional advertising, and dues expenses
18 pursuant to 807 KAR 5:016, consistent with Commission practice.

19 **Q. PLEASE EXPLAIN THE ADJUSTMENT TO OPERATING REVENUES**
20 **OR EXPENSES SHOWN IN REFERENCE SCHEDULE 1.07.**

21 A. This adjustment removes the contribution for the least generous plans for
22 employer retirement contributions for employees participating in multiple benefit
23 packages at JPEC. Specifically, for non-union employees under R&S Pension

1 Plan and 401k match, the adjustment removes the 401k match for non-union
2 (non-contractual) employees.

3 **Q. PLEASE EXPLAIN THE ADJUSTMENT TO OPERATING REVENUES**
4 **OR EXPENSES SHOWN IN REFERENCE SCHEDULE 1.08.**

5 A. This adjustment removes life insurance premiums for coverage above the lesser of
6 an employee's annual salary or \$50,000 from the test period.

7 **Q. PLEASE EXPLAIN THE ADJUSTMENT TO OPERATING REVENUES**
8 **OR EXPENSES SHOWN IN REFERENCE SCHEDULE 1.09.**

9 A. This adjustment estimates the rate case costs amortized over a 3-year period for
10 inclusion in the revenue requirement, consistent with standard Commission
11 practice.

12 **Q. PLEASE EXPLAIN THE ADJUSTMENT TO OPERATING REVENUES**
13 **OR EXPENSES SHOWN IN REFERENCE SCHEDULE 1.10.**

14 A. This adjustment normalizes the interest on Long Term Debt and Other Interest
15 Expense from the test year to recent amounts. In particular, 2017 Interest on Long
16 Term Debt for RUS, RUS/FFB, CFC and CoBank and the Other Interest on the
17 CFC Line of Credit are normalized to 2018 levels.

18 **Q. PLEASE EXPLAIN THE ADJUSTMENT TO OPERATING REVENUES**
19 **OR EXPENSES SHOWN IN REFERENCE SCHEDULE 1.11.**

20 A. This adjustment adjusts the test year expenses and revenues to reflect the number
21 of customers at the end of the test year. The numbers of customers served at the
22 end of the test period for some rate classes differed from the average number of
23 customers for the test year. The change in revenue is calculated by applying the

1 average revenue per kWh for each rate class to the difference between average
2 customer count and test-year-end customer count (at average kWh/customer) for
3 each class. The change in operating expenses was calculated by applying an
4 operating ratio to the revenue adjustment, consistent with the approach accepted
5 by the Commission for other utilities in rate proceedings (*e.g.* Case Nos. 2012-
6 00221 & 2012-00222, and Case No. 2017-00374).

7 **Q. PLEASE EXPLAIN THE ADJUSTMENT TO OPERATING REVENUES**
8 **OR EXPENSES SHOWN IN REFERENCE SCHEDULE 1.12.**

9 A. This adjustment normalizes JPEC's employee wages and salaries to account for
10 changes due to wage increases, departures, or new hires for a standard year of
11 2,080 hours. The exhibit shows adjustment data for salaried, hourly, and
12 bargaining-unit employee based on regular time, overtime, and other/vacation
13 payout time adjusted from test year 2017 to 2018.

14 **Q. PLEASE EXPLAIN THE ADJUSTMENT TO OPERATING REVENUES**
15 **OR EXPENSES SHOWN IN REFERENCE SCHEDULE 1.13.**

16 A. This adjustment removes certain Miscellaneous Non-Operating Income. The test
17 year included income from collecting Paducah Water payments; JPEC is no
18 longer collecting these payments and therefore will not receive this non-operating
19 income on a prospective basis.

20 **Q. PLEASE EXPLAIN THE ADJUSTMENT TO OPERATING REVENUES**
21 **OR EXPENSES SHOWN IN REFERENCE SCHEDULE 1.14.**

22 A. This adjustment normalizes depreciation expenses by replacing test year actual
23 expenses with test year-end balances (less any fully depreciated items) at

1 approved depreciation rates, consistent with typical Commission practice and with
2 the requirements of the Commission in the Streamlined Rate Order. This
3 adjustment mirrors the depreciation expense adjustment accepted by the
4 Commission in Case No. 2017-00374. The Commission approved JPEC's
5 depreciation rates in Case No. 2007-00116. Additionally, JPEC continues to
6 depreciate its automated metering infrastructure and related assets at reasonable,
7 industry-standard rates. As noted in the Direct Testimony of Mr. Jeffrey R.
8 Williams, JPEC's depreciation and reserve are reviewed at least annually as part
9 of the Cooperative's annual audit, and the Cooperative is in compliance with the
10 guideline range acceptable to RUS and typically employed by distribution
11 cooperatives like JPEC.

12 **Q. PLEASE EXPLAIN THE ADJUSTMENT TO OPERATING REVENUES**
13 **AND EXPENSES SHOWN IN REFERENCE SCHEDULE 1.15.**

14 A. This adjustment removes certain Director expenses, including costs for directors
15 attending Big Rivers / KAEC / NRECA annual meeting(s), training, or tours when
16 the director is not the JPEC representative for the respective organization.
17 Expenses that are not removed for rate-making purposes include all costs of
18 attending NRECA director training/education seminars (especially for new
19 directors). These seminars help directors to meet their fiduciary duties to the
20 membership by educating them on industry issues. Also included is Liability
21 Insurance that protects the directors for decisions they make on a routine basis.

22 **Q. DID JPEC INCLUDE AN ADJUSTMENT TO OPERATING EXPENSES**
23 **TO REFLECT HEALTHCARE INSURANCE PREMIUMS ADJUSTED**

1 **FOR EMPLOYEE CONTRIBUTIONS BASED ON THE NATIONAL**
2 **AVERAGE FOR COVERAGE TYPE, CONSISTENT WITH RECENT**
3 **COMMISSION ORDERS AND WITH THE STREAMLINED RATE**
4 **ORDER?**

- 5 A. No. JPEC did not include this adjustment because it is not required pursuant to the
6 Streamlined Rate Order; the employee health care insurance premium
7 contribution is not zero. See Application Exhibit 35.

8 **VII. COST OF SERVICE STUDY**

9 **Q. DID YOU PREPARE A COSS FOR JPEC BASED ON FINANCIAL AND**
10 **OPERATING RESULTS FOR THE TEST YEAR?**

- 11 A. Yes. I prepared a fully allocated, embedded COSS based on pro forma operating
12 results for the test year. The objective in performing the COSS is to assess JPEC's
13 overall rate of return on rate base and to determine the relative rates of return that
14 JPEC is earning from each rate class. Additionally, the COSS provides an
15 indication of whether each class is contributing its appropriate share towards
16 JPEC's cost of providing service.

17 **Q. WHAT PROCEDURE WAS USED IN PERFORMING THE COSS?**

- 18 A. The three traditional steps of an embedded COSS – functionalization,
19 classification, and allocation – were utilized. The COSS was prepared using the
20 following procedure: (1) costs were functionally assigned to the major functional
21 groups; (2) costs were classified as energy-related, demand-related, or customer-
22 related; and then (3) costs were allocated to the rate classes.

1 **Q. IS THIS A STANDARD APPROACH USED IN THE ELECTRIC UTILITY**
2 **INDUSTRY?**

3 A. Yes.

4 **Q. HAS THIS APPROACH BEEN USED IN PREVIOUS CASES BEFORE**
5 **THIS COMMISSION?**

6 A. Yes. The same approach has been employed and accepted in several cases filed by
7 other utilities in Kentucky, including rate cases noted in Exhibit JW-1.

8 **Q. IN THE COST OF SERVICE MODEL, HOW ARE COSTS**
9 **FUNCTIONALLY ASSIGNED AND CLASSIFIED?**

10 A. JPEC's test-year costs are functionally assigned and classified according to the
11 practices specified in *The Electric Utility Cost Allocation Manual* published by
12 the National Association of Regulatory Utility Commissioners ("NARUC") dated
13 January, 1992. Costs are functionally assigned to the categories of power supply,
14 transmission, station equipment, primary and secondary distribution plant,
15 customer services, meters, lighting, meter reading and billing, and load
16 management.

17 **Q. IS THE COSS UNBUNDLED?**

18 A. Yes. This unbundling distinguishes between the functionally-classified costs
19 components, i.e. purchased power demand, purchased power energy, distribution
20 demand, and distribution customer – which allows the development of rates based
21 on these separate cost components.

22 **Q. HOW WERE COSTS CLASSIFIED AS ENERGY-RELATED, DEMAND-**
23 **RELATED OR CUSTOMER-RELATED?**

1 A. Costs are classified in connection with how they vary. Costs classified as *energy-*
2 *related* vary with the amount of kilowatt-hours consumed. Costs classified as
3 *demand-related* vary with the capacity needs of customers, such as the amount of
4 transmission or distribution equipment necessary to meet a customer’s needs, or
5 other elements that are related to facility size. Transmission lines and distribution
6 substation transformers are examples of costs typically classified as demand costs.
7 Costs classified as *customer-related* include costs incurred to serve customers
8 regardless of the quantity of electric energy purchased or the peak requirements of
9 the customers and vary with the number of customers. These include the cost of the
10 minimum system necessary to provide a customer with access to the electric grid.
11 Costs related to Distribution Poles, Lines and Line Transformers were split between
12 demand-related and customer-related using the “zero-intercept” method or
13 “minimum system” method, which I explain further below. Customer Services,
14 Meters, Lighting, Meter Reading, Billing, Customer Account Service, and Load
15 Management costs were classified as customer-related.

16 **Q. WHAT METHODS ARE COMMONLY USED TO CLASSIFY**
17 **DISTRIBUTION PLANT?**

18 A. Two commonly used methods for determining demand/customer splits of
19 distribution plant are the “minimum system” method and the “zero-intercept”
20 method. In the minimum system approach, “minimum” standard poles, conductor,
21 and line transformers are selected and the minimum system is obtained by pricing
22 all of the applicable distribution facilities at the unit cost of the minimum size plant.
23 The minimum system determined in this manner is then classified as customer-

1 related and allocated on the basis of the number of customers in each rate class. All
2 costs in excess of the minimum system are classified as demand-related. The theory
3 here is that in order for a utility to serve even the smallest customer, it would have
4 to install a minimum size system. Therefore, the costs associated with the minimum
5 system are related to the number of customers that are served, instead of the demand
6 imposed by the customers on the system.

7 In preparing this study, the “zero-intercept” method was used to determine
8 the customer components of overhead conductor, underground conductor, and line
9 transformers. Because the zero-intercept method uses linear regression and is less
10 subjective than the minimum system approach, the zero-intercept method is
11 preferred over the minimum system method when the necessary data are available.
12 With the zero-intercept method, one is not forced to choose a minimum size pole,
13 conductor or line transformer to determine the customer component. In the zero-
14 intercept method, a zero-size conductor or line transformer is the absolute minimum
15 system.

16 **Q. IS THE ZERO-INTERCEPT METHOD A STANDARD APPROACH**
17 **GENERALLY ACCEPTED WITHIN THE ELECTRIC UTILITY**
18 **INDUSTRY?**

19 A. Yes. The NARUC *Electric Utility Cost Allocation Manual* identifies the zero-
20 intercept (or “minimum intercept”) as one of two standard methodologies for
21 classifying distribution fixed costs. The manual states on page 92 that the zero-
22 intercept method “requires considerably more data and calculation than the

1 minimum-size method. In most instances, it is more accurate, although the
2 differences may be relatively small.”

3 **Q. HAVE YOU PREPARED EXHIBITS SHOWING THE RESULTS OF THE**
4 **ZERO-INTERCEPT ANALYSIS?**

5 A. Yes. The zero-intercept analysis for poles, overhead conductor, underground
6 conductor, and line transformers are included in Exhibit JW-8.

7 **Q. DID THE ZERO INTERCEPT PROVIDE REASONABLE RESULTS?**

8 A. The zero-intercept method provided reasonable results for overhead conductor,
9 underground conductor, and line transformers. The zero intercept analysis did not
10 provide reasonable results for poles, so for this category, the minimum system
11 method was applied. See Exhibit JW-8.

12 **Q. HAVE YOU PREPARED AN EXHIBIT SHOWING THE RESULTS OF**
13 **THE FUNCTIONALIZATION AND CLASSIFICATION STEPS OF THE**
14 **COSS?**

15 A. Yes. Exhibit JW-4 shows the results of the first two steps of the COSS –
16 functionalization and classification.

17 **Q. IN THE COST OF SERVICE MODEL, ONCE COSTS ARE**
18 **FUNCTIONALLY ASSIGNED AND CLASSIFIED, HOW ARE THESE**
19 **COSTS ALLOCATED TO THE CUSTOMER CLASSES?**

20 A. Once costs for all of the major accounts are functionally assigned and classified,
21 the resultant cost matrix for the major groupings (e.g., Plant in Service, Rate Base,
22 Operation and Maintenance Expenses) is then transposed and allocated to the

1 customer classes using allocation vectors. The results of the class allocation step
2 of the COSS are included in Exhibit JW-5.

3 **Q. HOW ARE ENERGY-RELATED, CUSTOMER-RELATED AND**
4 **DEMAND-RELATED COSTS ALLOCATED TO THE RATE CLASSES IN**
5 **THE COSS?**

6 A. Power supply energy-related costs are allocated on the basis of total test year kWh
7 sales to each customer class. Power supply and transmission demand-related costs
8 are allocated using a 12CP methodology, to mirror the basis of cost allocation
9 used in the applicable Big Rivers wholesale tariff. With the 12CP methodology,
10 these demand-related costs are allocated on the basis of the demand for each rate
11 class at the time of Big Rivers' system peak (also known as "Coincident Peak" or
12 "CP") for each of the twelve months. Customer-related costs are allocated on the
13 basis of the average number of customers served in each rate class during the test
14 year. Distribution demand-related costs are allocated on the basis of the relative
15 demand levels of each rate class. Specifically, the demand cost component is
16 allocated by the maximum class demands for primary and secondary voltage and
17 by the sum of individual customer demands for secondary voltage. The customer
18 cost component of customer services is allocated on the basis of the average
19 number of customers for the test year. Meter costs were specifically assigned by
20 relating the costs associated with various types of meters to the class of customers
21 for whom these meters were installed. The demand analysis is provided in Exhibit
22 JW-6. The purchased power, meter, and service analyses are provided in Exhibit
23 JW-7.

1 **Q. HOW IS THE TARGET MARGIN INCORPORATED INTO THE COSS?**

2 A. The COSS first determines results on an actual or unadjusted basis. The COSS
3 then takes into account the pro forma adjustments and a target margin. The target
4 margin is based on the rate of return on rate base that will yield the target revenue
5 requirement. In this case a rate of return on rate base of 4.52% yields a total
6 revenue requirement of \$68,137,069, which is consistent with the target revenue
7 requirement noted on Page 1, Line 40 of Exhibit JW-2.

8 **Q. PLEASE SUMMARIZE THE RESULTS OF THE COSS.**

9 A. The results of the COSS are provided in Exhibit JW-3 on page 1. The following
10 table summarizes the rates of return for each customer class in the study. The Pro
11 Forma Rate of Return on Rate Base was calculated by dividing the net utility
12 operating margin (including the pro forma adjustments) by the net cost rate base
13 for each customer class. The Unitized Pro Forma Return on Rate Base is the
14 previous column normalized to a total return on rate base equal to one (1.00).

15 **Table 4. COSS Results: Rates of Return**

#	Rate	Pro Forma Return on Rate Base	Unitized Pro Forma Return on Rate Base
1	R - Residential	0.08%	0.04
2	C-1 Small Commercial	3.11%	1.42
3	C-3 Small Commercial	2.16%	0.98
4	D - Commercial and Industrial	4.21%	1.92
5	I-E - Large Commercial	31.48%	14.33
6	I-E - Large Commercial Direct Serve	37.54%	17.09
7	L - Large Commercial and Industrial	7.17%	3.26
8	OL - Outdoor Lighting	40.67%	18.52
9	TOTAL	2.20%	1.00

1 The negative values for pro forma rate of return on rate base indicate that
2 expenses exceed revenues. Also, any rate class for which the rate of return is
3 greater than the total system rate of return is providing a subsidy to the other rate
4 classes; any class with a rate of return that is less than the total system rate of
5 return is receiving a subsidy.

6 **Q. DOES THE COSS PROVIDE INFORMATION CONCERNING THE UNIT**
7 **COSTS INCURRED BY JPEC TO PROVIDE SERVICE UNDER EACH**
8 **RATE SCHEDULE?**

9 A. Yes. Customer-related, demand-related and energy-related costs for each rate class
10 are shown in Exhibit JW-3 page 2 and at the end of Exhibit JW-5. Customer-related
11 costs are stated as a cost per member per month. Energy-related costs are stated as
12 a cost per kWh. For rate classes with a demand charge, demand-related costs are
13 stated as a cost per kW per month. (For rate classes without a demand charge, the
14 demand-related costs are incorporated into the per kWh charge.)

15 **Q. BASED ON THE COSS, DO JPEC'S EXISTING RATES**
16 **APPROPRIATELY REFLECT THE COST OF PROVIDING SERVICE TO**
17 **EACH RATE CLASS?**

18 A. No. The wide range of rates of return for the rate classes indicates that existing rates
19 foster a relatively high degree of subsidization between the rate classes. The
20 unbundled costs within each rate class indicate an imbalance within the current rate
21 structure between the recovery of fixed costs and variable costs, particularly within
22 the residential class.

23 **Q. WHAT GUIDANCE DOES THE COSS PROVIDE FOR RATE DESIGN?**

1 A. First, the COSS indicates that rates for the residential class are insufficient and
2 should be increased. The need to increase residential returns far exceeds that of
3 any other rate class.

4 Second, the COSS supports a fixed monthly charge of \$30.24 for the
5 residential class. This is shown on Exhibit JW-3, page 2. Since the current charge
6 is \$12.45 per month, the fixed customer charge should be increased. This is a
7 significant issue for JPEC because the current charge is so far below cost-based
8 rates. This means that the current rate structure places too little recovery of fixed
9 costs in the fixed charge, which results in significant under-recovery of fixed
10 costs, particularly when members embrace conservation or energy efficiency or
11 otherwise reduce overall consumption. At bottom, this is a fundamental challenge
12 facing JPEC from a cost recovery standpoint, and it is essential for JPEC's
13 financial well-being to address this issue.

14 **VIII. ALLOCATION OF THE PROPOSED INCREASE**

15 **Q. PLEASE SUMMARIZE HOW JPEC PROPOSES TO ALLOCATE THE**
16 **REVENUE INCREASE TO THE CLASSES OF SERVICE.**

17 A. JPEC relied on the results of the COSS as a guide to determine the allocation of
18 the proposed revenue increase to the classes of service. Generally, JPEC is
19 proposing to allocate the revenue increase in greater proportion to the rate classes
20 whose returns are more negative and in less proportion to those classes whose
21 return are less negative.

22 **Q. What is the proposed base rate revenue increase for each rate class?**

23 A. JPEC is proposing the base rate revenue increases in the following table.

1

Table 5. Proposed Base Rate Increases

Rate Class	Increase	
	Dollars	Percent
R - Residential	\$1,325,207	3.2%
C-1 Small Commercial	0	0%
C-3 Small Commercial	0	0%
D - Commercial and Industrial	0	0%
I-E - Large Commercial	0	0%
I-E - Large Commercial Direct Serve	0	0%
L - Large Commercial and Industrial	0	0%
OL - Outdoor Lighting	0	0%
TOTAL	\$1,325,207	2%

2

3

IX. PROPOSED RATES

4

Q. HAVE YOU PREPARED AN EXHIBIT SHOWING THE RECONSTRUCTION OF JPEC’S TEST-YEAR BILLING DETERMINANTS?

5

6

7

A. Yes. The reconstruction of JPEC’s billing determinants is shown on Exhibit JW-9, beginning on page 2.

8

9

Q. WHAT ARE THE PROPOSED CHARGES FOR JPEC’S RESIDENTIAL RATE CLASS?

10

11

A. JPEC is proposing to increase the customer charge from \$12.45 to \$16.78 per month, with no change to the energy charge per kWh.

12

13

Q. HOW WERE THE PROPOSED RATES CALCULATED?

14

A. The rates were calculated such that two constraints were met. The first constraint was that the total incremental revenue resulting from the proposed rates must equal the revenue deficiency (as close as possible with rounding). The second was that the combination of revisions to the customer charge and the energy charge for

15

16

17

1 each rate class must achieve a reasonable overall revenue increase for the class,
2 consistent with the guidance from the COSS and with the principle of gradualism.

3 **Q. DO THE PROPOSED RATES GENERATE THE EXACT REVENUE**
4 **DEFICIENCY OF \$1,325,207?**

5 A. No, but it is extremely close. Due to rate rounding, the proposed rates generate
6 \$1,326,530 which varies by \$1,323 or 0.1% from the exact revenue deficiency for
7 the test period, based on test year consumption.

8 **Q. WHAT IS THE PROPOSED AVERAGE BILLING INCREASE FOR**
9 **EACH RATE CLASS?**

10 A. JPEC is proposing the average billing increases in the following table.

11 **Table 6. Proposed Average Billing Increases**

Rate Class	Average Usage (kWh)	Increase	
		Dollars	Percent
R - Residential	1,134	\$4.33	3.2%
C-1 Small Commercial	803	0	0%
C-3 Small Commercial	2,020	0	0%
D - Commercial and Industrial	24,085	0	0%
I-E - Large Commercial	1,364,114	0	0%
I-E - Large Commercial Direct Serve	429,740	0	0%
L - Large Commercial and Industrial	577,500	0	0%
OL - Outdoor Lighting		0	0%

12

13 **Q. WILL THE RATES PROPOSED BY JPEC IN THIS PROCEEDING**
14 **ELIMINATE ALL INTER-CLASS SUBSIDIZATION?**

15 A. No. The proposed rates move JPEC's rate structures in the direction of cost-based
16 rates without fully adopting those rates. This is consistent with the ratemaking
17 principle of gradualism and will allow the avoidance of rate shock while still

1 making some movement to improve the price signal to members consistent with
2 how JPEC actually incurs costs.

3 **Q. IS JPEC PROPOSING CHANGES TO THE MISCELLANEOUS SERVICE**
4 **CHARGES IN THIS CASE?**

5 A. No.

6 **Q. IS JPEC PROPOSING CHANGES TO THE LIGHTING SCHEDULE IN**
7 **THIS CASE?**

8 A. No.

9 **X. FILING REQUIREMENTS**

10 **Q. HAVE YOU REVIEWED THE ANSWERS PROVIDED IN THE FILED**
11 **EXHIBITS WHICH ADDRESS JPEC'S COMPLIANCE WITH THE**
12 **HISTORICAL PERIOD FILING REQUIREMENTS UNDER 807 KAR**
13 **5:001 AND ITS VARIOUS SUBSECTIONS?**

14 A. Yes. I hereby incorporate and adopt those portions of exhibits for which I am
15 identified as the sponsoring witness as part of this Direct Testimony.

16 **XI. CONCLUSION**

17 **Q. DO YOU HAVE ANY CLOSING COMMENTS?**

18 A. Yes. JPEC's rates of return in the COSS clearly demonstrate that the proposed
19 increase in base rates is necessary for JPEC's financial health. JPEC's revenue
20 deficiency, based on a target TIER of 2.00, is \$1,325,207. This increase is necessary
21 to meet the financial obligations described in the Direct Testimony of Mr. Williams.
22 The proposed rates are designed to produce revenues that achieve the revenue
23 requirement. In particular, the increase in customer charges is needed to begin

1 moving the rate structure towards cost-based rates, in order to reduce the revenue
2 erosion that results from having too great a portion of utility fixed cost recovery
3 embedded in the variable charge. The Commission has recognized in recent orders
4 that for an electric cooperative that is strictly a distribution utility, there is a need
5 for a means to guard against the revenue erosion that often occurs due to the
6 decrease in sales volumes that accompanies poor regional economics, changes in
7 weather patterns, and the implementation or expansion of demand-side
8 management and energy-efficiency programs. For JPEC at this juncture, this is
9 certainly the case. The proposed rates are just and reasonable and should be
10 approved as filed.

11 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

12 A. Yes, it does.

Exhibit JW-1

Qualifications of John Wolfram

JOHN WOLFRAM

Summary of Qualifications

Provides consulting services to investor-owned utilities, rural electric cooperatives, and municipal utilities regarding utility rate and regulatory filings, cost of service studies, wholesale and retail rate designs, tariffs and special contracts, formula rates, and other analyses.

Employment

CATALYST CONSULTING LLC

Principal

June 2012 – Present

Provide consulting services in the areas of tariff development, regulatory analysis, economic development, revenue requirements, cost of service, rate design, and other utility regulatory areas.

Provide utility clients assistance regarding regulatory policy and strategy; project management support for utilities involved in complex regulatory proceedings; process audits; state and federal regulatory filing development; cost of service development and support; the development of special rates, including economic development rates, to achieve strategic objectives; the development of rate alternatives for use with customers; and energy efficiency program development.

Prepare retail and wholesale rate schedules and/or filings submitted to the Federal Energy Regulatory Commission (“FERC”), state regulators, and/or Boards of Directors for electric and gas utilities.

THE PRIME GROUP, LLC

Senior Consultant

March 2010 – May 2012

E.ON U.S., LLC, Louisville, KY

1997 - 2010

(Louisville Gas & Electric Company and Kentucky Utilities Company)

Director, Customer Service & Marketing (2006 - 2010)

Manager, Regulatory Affairs (2001 - 2006)

Lead Planning Engineer, Generation Planning (1998 - 2001)

Power Trader, LG&E Energy Marketing (1997 - 1998)

PJM INTERCONNECTION, LLC, Norristown, PA

1990 - 1993; 1994 - 1997

Project Lead – PJM OASIS Project

Chair, Data Management Working Group

CINCINNATI GAS & ELECTRIC COMPANY, Cincinnati, OH

1993 - 1994

Electrical Engineer - Energy Management System

Education

Bachelor of Science Degree in Electrical Engineering, University of Notre Dame, 1990

Master of Science Degree in Electrical Engineering, Drexel University, 1997

Leadership Louisville, 2006

Associations

Senior Member, Institute of Electrical and Electronics Engineers (IEEE)
IEEE Power Engineering Society

Expert Witness Testimony & Proceedings

FERC: Submitted direct testimony for Cheyenne Light, Fuel & Power in FERC Docket No. ER19-697 regarding a proposed Transmission Formula Rate.

Supported Westar Energy and Kansas Gas & Electric Company in FERC Docket No. ER19-269-000 regarding revisions to fixed depreciation rates in the Westar Transmission Formula Rate.

Submitted direct testimony for Midwest Power Transmission Arkansas, LLC in FERC Docket No. ER15-2236 regarding a proposed Transmission Formula Rate.

Submitted direct testimony for Kanstar Transmission, LLC in FERC Docket No. ER15-2237 regarding a proposed Transmission Formula Rate.

Supported Westar Energy and Kansas Gas & Electric Company in FERC Docket Nos. FA15-9-000 and FA15-15-000 regarding an Audit of Compliance with Rates, Terms and Conditions of Westar's Open Access Transmission Tariff and Formula Rates, Accounting Requirements of the Uniform System of Accounts, and Reporting Requirements of the FERC Form No. 1.

Submitted direct testimony for Westar Energy in FERC Docket Nos. ER14-804 and ER14-805 regarding proposed revisions to a Generation Formula Rate.

Supported Intermountain Rural Electric Association and Tri-State G&T in FERC Docket No. ER12-1589 regarding revisions to Public Service of Colorado's Transmission Formula Rate.

Supported Intermountain Rural Electric Association in FERC Docket No. ER11-2853 regarding revisions to Public Service of Colorado's Production Formula Rate.

Supported Kansas Gas & Electric Company in FERC Docket No. FA14-3-000 regarding an Audit of Compliance with Nuclear Plant Decommissioning Trust Fund Regulations and Accounting Practices.

Supported LG&E Energy LLC in FERC Docket No. PA05-9-000 regarding an Audit of Code of Conduct, Standards of Conduct, Market-Based Rate Tariff, and MISO's Open Access Transmission Tariff at LG&E Energy LLC.

Submitted remarks and served on expert panel in FERC Docket No. RM01-10-000 on May 21, 2002 in Standards of Conduct for Transmission Providers staff conference, regarding proposed rulemaking on the functional separation of wholesale transmission and bundled sales functions for electric and gas utilities.

Kansas: Submitted direct and rebuttal testimony for Westar Energy, Inc. in Docket No. 18-WSEE-328-RTS regarding overall rate design, prior rate case settlement commitments, lighting

tariffs, an Electric Transit rate schedule, Electric Vehicle charging tariffs, and tariff general terms and conditions.

Submitted direct and rebuttal testimony for Westar Energy, Inc. in Docket No. 18-KG&E-303-CON regarding the Evaluation, Measurement and Verification (“EM&V”) of an energy efficiency demand response program offered pursuant to a large industrial customer special contract.

Submitted report for Westar Energy, Inc. in Docket No. 18-WCNE-107-GIE regarding plans and options for funding the decommissioning trust fund, depreciation expenses, and overall cost recovery in the event of premature closing of the Wolf Creek nuclear plant.

Submitted direct and rebuttal testimony for Westar Energy, Inc. in Docket No. 15-WSEE-115-RTS regarding rate designs for large customer classes, establishment of a balancing account related to new rate options, establishment of a tracking mechanism for costs related to compliance with mandated cyber and physical security standards, other rate design issues, and revenue allocation.

Kentucky: Submitted direct testimony and data request responses on behalf of Big Rivers Electric Corporation in Case No. 2018-00146 regarding ratemaking issues associated with the anticipated termination of contracts regarding the operation of an electric generating plant owned by the City of Henderson, Kentucky.

Submitted direct testimony on behalf of fifteen distribution cooperative owner-members of East Kentucky Power Cooperative in Case No. 2018-00050 regarding the economic evaluation of and potential cost shift resulting from a purchased power agreement proposed by South Kentucky R.E.C.C.

Submitted direct testimony on behalf of Big Sandy R.E.C.C. in Case No. 2017-00374 regarding revenue requirements, pro forma adjustments, cost of service and rate design in a base rate case.

Submitted direct testimony on behalf of Progress Metal Reclamation Company in Kentucky Power Company Case No. 2017-00179 regarding the potential implementation of a Load Retention Rate or revisions to an Economic Development Rate.

Submitted direct testimony on behalf of Kenergy Corp. and Big Rivers Electric Corporation in Case No. 2016-00117 regarding a marginal cost of service study in support of an economic development rate for a special contracts customer.

Submitted rebuttal testimony on behalf of Big Rivers Electric Corporation in Case No. 2014-00134 regarding ratemaking treatment of revenues associated with proposed wholesale market-based-rate purchased power agreements with entities in Nebraska.

Submitted direct and rebuttal testimony on behalf of Big Rivers Electric Corporation in Case No. 2013-00199 regarding revenue requirements, pro forma adjustments, cost of service and rate design in a base rate case.

Submitted direct and rebuttal testimony on behalf of Big Rivers Electric Corporation in Case No. 2012-00535 regarding revenue requirements, pro forma adjustments, cost of service and rate design in a base rate case.

Submitted direct and rebuttal testimony on behalf of Big Rivers Electric Corporation in Case No. 2012-00063 regarding an Environmental Compliance Plan and Environmental Surcharge rate mechanism.

Submitted direct, rebuttal, and rehearing direct testimony on behalf of Big Rivers Electric Corporation in Case No. 2011-00036 regarding revenue requirements and pro forma adjustments in a base rate case.

Submitted direct testimony for Louisville Gas & Electric Company in Case No. 2009-00549 and for Kentucky Utilities Company in Case No. 2009-00548 for adjustment of electric and gas base rates, in support of a new service offering for Low Emission Vehicles, revised special charges, and company offerings aimed at assisting customers.

Submitted discovery responses for Kentucky Utilities and/or Louisville Gas & Electric Company in various customer inquiry matters, including Case Nos. 2009-00421, 2009-00312, and 2009-00364.

Submitted discovery responses for Louisville Gas & Electric Company and Kentucky Utilities Company in Case No. 2008-00148 regarding the 2008 Joint Integrated Resource Plan.

Submitted discovery responses for Louisville Gas & Electric Company and Kentucky Utilities Company in Administrative Case No. 2007-00477 regarding an investigation of the energy and regulatory issues in Kentucky's 2007 Energy Act.

Submitted direct testimony for Louisville Gas & Electric Company and Kentucky Utilities Company in Case No. 2007-00319 for the review, modification, and continuation of Energy Efficiency Programs and DSM Cost Recovery Mechanisms.

Submitted direct testimony for Louisville Gas & Electric Company and Kentucky Utilities Company in Case No. 2007-00067 for approval of a proposed Green Energy program and associated tariff riders.

Submitted direct testimony for Louisville Gas & Electric Company and Kentucky Utilities Company in Case No. 2005-00467 and 2005-00472 regarding a Certificate of Public Convenience and Necessity for the construction of transmission facilities.

Submitted discovery responses for Kentucky Utilities in Case No. 2005-00405 regarding the transfer of a utility hydroelectric power plant to a private developer.

Submitted discovery responses for Louisville Gas & Electric Company and Kentucky Utilities Company in Case No. 2005-00162 for the 2005 Joint Integrated Resource Plan.

Presented company position for Louisville Gas & Electric Company and Kentucky Utilities Company at public meetings held in Case Nos. 2005-00142 and 2005-00154 regarding routes for proposed transmission lines.

Supported Louisville Gas & Electric Company and Kentucky Utilities Company in an Investigation into their Membership in the Midwest Independent Transmission System Operator, Inc. ("MISO") in Case No. 2003-00266.

Supported Louisville Gas & Electric Company and Kentucky Utilities Company in a Focused Management Audit of Fuel Procurement practices by Liberty Consulting in 2004.

Supported Louisville Gas & Electric Company and Kentucky Utilities Company in a Focused Management Audit of its Earning Sharing Mechanism by Barrington-Wellesley Group in 2002-2003.

Submitted direct testimony for Louisville Gas & Electric Company and Kentucky Utilities Company in Case No. 2002-00381 regarding a Certificate of Public Convenience and Necessity for the acquisition of four combustion turbines.

Submitted direct testimony for Louisville Gas & Electric Company and Kentucky Utilities Company in Case No. 2002-00029 regarding a Certificate of Public Convenience and Necessity for the acquisition of two combustion turbines.

Virginia: Submitted direct testimony for Kentucky Utilities Company d/b/a Old Dominion Power in Case No. PUE-2002-00570 regarding a Certificate of Public Convenience and Necessity for the acquisition of four combustion turbines.

Presentations

“Electric Rates: New Approaches to Ratemaking” presented to CFC Statewide Workshop for Directors, January 2019.

“The Great Rate Debate: Residential Demand Rates” presented to CFC Forum, June 2018.

“New Developments in 2018 Rate Filings” presented to Kentucky Electric Cooperatives Accountants' Association Summer Meeting, June 2018.

“Benefits of Cost of Service Studies” presented to Tri-State Electric Cooperatives Accountants' Association Spring Meeting, April 2017.

“Proper Design of Utility Rate Incentives” presented to APPA/Area Development's Public Power Consultants Forum, March 2017.

“Utility Hot Topics and Economic Development” presented to APPA/Area Development's Public Power Consultants Forum, March 2017.

“Emerging Rate Designs” presented to CFC Independent Borrowers Executive Summit, November 2016.

“Optimizing Economic Development” presented to Grand River Dam Authority Municipal Customer Annual Meeting, September 2016.

“Tomorrow's Electric Rate Designs, Today” presented to CFC Forum, June 2016.

“Reviewing Rate Class Composition to Support Sound Rate Design” presented to EEI Rate and Regulatory Analysts Group Meeting, May 2016.

“Taking Public Power Economic Development to the Next Level” presented to APPA/Area Development’s Public Power Consultants Forum, March 2016.

“Ratemaking for Environmental Compliance Plans” presented to NARUC Staff Subcommittee on Accounting and Finance Fall Conference, September 2015.

“Top Utility Strategies for Successful Attraction, Retention & Expansion” presented to APPA/Area Development’s Public Power Consultants Forum, March 2015.

“Economic Development and Load Retention Rates” presented to NARUC Staff Subcommittee on Accounting and Finance Fall Conference, September 2013.

“The Case for Economic Development Rates: Theory and Regulatory Considerations” presented to 2011 Electric Cooperative Rate Conference, October 2011.

“Rates for Distributed Generation” presented to 2010 Electric Cooperative Rate Conference, October 2010.

“What Utilities Can Do to Advance Energy Efficiency in Kentucky” panel session of Second Annual Kentucky Energy Efficiency Conference, October 2007.

Articles

“Economic Development Rates: Public Service or Piracy?” *IAEE Energy Forum*, International Association for Energy Economics, 2016 Q1 (January 2016), 17-20.

Exhibit JW-2

Revenue Requirements

& Pro Forma Adjustments

JACKSON PURCHASE ENERGY CORPORATION
Statement of Operations & Revenue Requirement
For the 12 Months Ended December 31, 2017

Line #	Description (1)	Actual Rates Actual Test Yr (2)	Pro Forma Adjustment (3)	Present Rates Adj Test Yr (4)	Proposed Rates Adj Test Yr (5)
1	<u>Operating Revenues</u>				
2	Total Sales of Electric Energy	69,594,978	(4,728,533)	64,866,445	66,191,651
3	Other Electric Revenue	1,293,318	-	1,293,318	1,293,318
4	<u>Total Operating Revenue</u>	<u>70,888,296</u>	<u>(4,728,533)</u>	<u>66,159,763</u>	<u>67,484,969</u>
5					
6	<u>Operating Expenses:</u>				
7	Purchased Power	53,014,406	(4,718,706)	48,295,700	48,295,700
8	Distribution Operations	2,737,035	63,314	2,800,349	2,800,349
9	Distribution Maintenance	3,502,718	96,441	3,599,159	3,599,159
10	Customer Accounts	1,292,803	54,183	1,346,986	1,346,986
11	Customer Service	81,347	4,583	85,930	85,930
12	Sales Expense	-	-	-	-
13	A&G	2,116,296	(79,382)	2,036,914	2,036,914
14	<u>Total O&M Expense</u>	<u>62,744,605</u>	<u>(4,579,566)</u>	<u>58,165,039</u>	<u>58,165,039</u>
15					
16	Depreciation	5,696,129	51,519	5,747,648	5,747,648
17	Taxes - Other	81,520	-	81,520	81,520
18	Interest on LTD	2,124,754	(82,948)	2,041,806	2,041,806
19	Interest - Other	17,395	39,941	57,336	57,336
20	Other Deductions	1,915	-	1,915	1,915
21					
22	<u>Total Cost of Electric Service</u>	<u>70,666,318</u>	<u>(4,571,055)</u>	<u>66,095,263</u>	<u>66,095,263</u>
23					
24	<u>Utility Operating Margins</u>	<u>221,978</u>	<u>(157,479)</u>	<u>64,499</u>	<u>1,389,706</u>
25					
26	Non-Operating Margins - Interest	382,496	-	382,496	382,496
26a	Income(Loss) from Equity Investments	-	-	-	-
27	Non-Operating Margins - Other	59,456	(41,846)	17,610	17,610
28	G&T Capital Credits	-	-	-	-
29	Other Capital Credits	251,994	-	251,994	251,994
30					
31	<u>Net Margins</u>	<u>915,924</u>	<u>(199,325)</u>	<u>716,599</u>	<u>2,041,806</u>
32					
33	Cash Receipts from Lenders	124,779		124,779	124,779
34	OTIER	1.16		1.09	1.74
35	TIER	1.43		1.35	2.00
36	TIER excluding GTCC	1.43		1.35	2.00
37					
38	Target TIER	2.00		2.00	2.00
39	Margins at Target TIER	2,124,754		2,041,806	2,041,806
40	Revenue Requirement	72,791,072		68,137,069	68,137,069
41	Revenue Deficiency	1,208,830		1,325,207	-
42					
43	Increase Needed to Achieve Revenue Requirement (\$) >				1,325,207
44	Increase Needed to Achieve Revenue Requirement (%) >				2.00%

JACKSON PURCHASE ENERGY CORPORATION
Summary of Pro Forma Adjustments

Reference Schedule #	Item (1)	Revenue (2)	Expense (3)	Non- Operating Income (4)	Net Margin (5)
1.01	FAC	(728,838)	(788,072)	-	59,234
1.02	ES	(4,343,730)	(4,205,571)	-	(138,160)
1.03	MRSM	1,345,647	973,186	-	372,461
1.04	Non-FAC PPA	(857,090)	(849,293)	-	(7,797)
1.05	Rate Switching	(331,975)	-	-	(331,975)
1.06	Donations, Promo Ads & Dues	-	(145,020)	-	145,020
1.07	401k Contributions	-	(39,901)	-	39,901
1.08	Life Insurance	-	(5,186)	-	5,186
1.09	Rate Case Costs	-	25,333	-	(25,333)
1.10	Interest	-	(43,007)	-	43,007
1.11	Year End Customers	187,453	151,043	-	36,409
1.12	Wages & Salaries	-	320,127	-	(320,127)
1.13	Non-Operating Income	-	-	(41,846)	(41,846)
1.14	Depreciation Normalization	-	51,519	-	(51,519)
1.15	Directors Expenses	-	(16,214)	-	16,214
	Total	(4,728,533)	(4,571,055)	(41,846)	(199,325)

JACKSON PURCHASE ENERGY CORPORATION
Summary of Adjustments to Test Year Balance Sheet

Line #	Description (1)	Actual Test Yr (2)	Pro Forma Adjs (3)	Pro Forma Test Yr (4)
1	Assets and Other Debits			
2	Total Utility Plant in Service	159,055,260	-	159,055,260
3	Construction Work in Progress	1,671,256	-	1,671,256
4	Total Utility Plant	160,726,516	-	160,726,516
5	Accum Provision for Depr and Amort	(66,201,524)	-	(66,201,524)
6	Net Utility Plant	94,524,992	-	94,524,992
7				
8	Investment in Assoc Org - Patr Capital	1,685,964	-	1,685,964
9	Investment in Assoc Org - Other Gen Fnd	-	-	-
10	Investment in Assoc Org - Non Gen Fnd	1,752,880	-	1,752,880
11	Other Investment	-	-	-
12	Total Other Prop & Investments	3,438,844	-	3,438,844
13				
14	Cash - General Funds	2,009,182	-	2,009,182
15	Cash - Construction Fund Trust	-	-	-
16	Special Deposits	-	-	-
17	Temporary Investments	-	-	-
18	Accts Receivable - Sales Energy (Net)	4,649,049	-	4,649,049
19	Accts Receivable - Other (Net)	484,840	-	484,840
20	Renewable Energy Credits	-	-	-
21	Material & Supplies - Elec & Other	2,179,335	-	2,179,335
22	Prepayments	218,013	-	218,013
23	Other Current & Accr Assets	4,215,277	-	4,215,277
24	Total Current & Accr Assets	13,755,696	-	13,755,696
25				
26	Other Regulatory Assets	-	-	-
27	Other Deferred Debits	9,825	-	9,825
28				
29	Total Assets & Other Debits	111,729,357	-	111,729,357
30				
31	Liabilities & Other Credits			
32	Memberships	124,495	-	124,495
33	Patronage Capital	47,279,439	-	47,279,439
34	Operating Margins - Current Year	220,328	-	220,328
35	Non-Operating Margins	695,598	-	695,598
36	Other Margins & Equities	(118,379)	-	(118,379)
37	Total Margins & Equities	48,201,481	-	48,201,481
38				
39	Long Term Debt - RUS (Net)	-	-	-
40	Long Term Debt - FFB - RUS GUAR	20,761,550	-	20,761,550
41	Long Term Debt - Other - RUS GUAR	-	-	-
42	Long Term Debt - Other (Net)	31,568,681	-	31,568,681
43	Long Term Debt - RUS -Econ Dev - Net	-	-	-
44	Payments - Unapplied	(6,522,595)	-	(6,522,595)
45	Total Long Term Debt	45,807,636	-	45,807,636
46				
47	Accum Operating Provisions	2,547,483	-	2,547,483
48				
49	Notes Payable	1,200,000	-	1,200,000
50	Accounts Payable	6,272,510	-	6,272,510
51	Consumer Deposits	2,288,656	-	2,288,656
52	Current Maturities - Long Term Debt	2,760,965	-	2,760,965
53	Other Current & Accr Liabilities	1,756,600	-	1,756,600
54	Total Current & Accr Liabilities	14,278,731	-	14,278,731
55				
56	Regulatory Liabilities	894,026	-	894,026
57	Other Deferred Credits	-	-	-
58	Total Liabilities & Other Credits	111,729,357	-	111,729,357

JACKSON PURCHASE ENERGY CORPORATION
Summary of Adjustments to Test Year Statement of Operations

Reference Schedule >	1.01	1.02	1.03	1.04	1.05	1.06	1.07	1.08	1.09	1.10	1.11	1.12	1.13	1.14	1.15	
Adjustment Item >	FAC	ES	MRSM	Non-FAC PPA	Rate Switching	Donations, Promo Ads & Dues	401k Contributions	Life Insurance	Rate Case Costs	Interest	Year End Customers	Wages & Salaries	Non-Operating Income	Depreciation Normalization	Directors Expenses	TOTAL
1																
2	Operating Revenues:															
3	-	-	-	-	(331,975)	-	-	-	-	-	187,453	-	-	-	-	(144,522)
4	(728,838)	(4,343,730)	1,345,647	(857,090)	-	-	-	-	-	-	-	-	-	-	-	(4,584,011)
5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	(728,838)	(4,343,730)	1,345,647	(857,090)	(331,975)	-	-	-	-	-	187,453	-	-	-	-	(4,728,533)
7																
8	Operating Expenses:															
9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-	-	-	151,043	-	-	-	-	151,043
11	(788,072)	(4,205,571)	973,186	(849,293)	-	-	-	-	-	-	-	-	-	-	-	(4,869,749)
12	-	-	-	-	-	(9,611)	(23,128)	(2,353)	-	-	-	98,406	-	-	-	63,314
13	-	-	-	-	-	-	(4,569)	-	-	-	-	101,010	-	-	-	96,441
14	-	-	-	-	-	-	-	(1,028)	-	-	-	55,211	-	-	-	54,183
15	-	-	-	-	-	(321)	-	-	-	-	-	4,904	-	-	-	4,583
16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	-	-	-	-	-	(135,088)	(12,204)	(1,805)	25,333	-	-	60,594	-	-	(16,214)	(79,382)
18	(788,072)	(4,205,571)	973,186	(849,293)	-	(145,020)	(39,901)	(5,186)	25,333	-	151,043	320,127	-	-	(16,214)	(4,579,566)
19																
20	-	-	-	-	-	-	-	-	-	-	-	-	-	51,519	-	51,519
21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	-	-	-	-	-	-	-	-	-	(82,948)	-	-	-	-	-	(82,948)
23	-	-	-	-	-	-	-	-	-	39,941	-	-	-	-	-	39,941
24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	(788,072)	(4,205,571)	973,186	(849,293)	-	(145,020)	(39,901)	(5,186)	25,333	(43,007)	151,043	320,127	-	51,519	(16,214)	(4,571,055)
26																
27	59,234	(138,160)	372,461	(7,797)	(331,975)	145,020	39,901	5,186	(25,333)	43,007	36,409	(320,127)	-	(51,519)	16,214	(157,479)
28																
29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	-	-	-	-	-	-	-	-	-	-	-	-	(41,846)	-	-	(41,846)
31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	-	-	-	-	-	-	-	-	-	-	-	-	(41,846)	-	-	(41,846)
34																
35	59,234	(138,160)	372,461	(7,797)	(331,975)	145,020	39,901	5,186	(25,333)	43,007	36,409	(320,127)	(41,846)	(51,519)	16,214	(199,325)

JACKSON PURCHASE ENERGY CORPORATION
For the 12 Months Ended December 31, 2017

Fuel Adjustment Clause

Line #	Year (1)	Month (2)	Revenue (3)	Expense (4)
1	2017	Jan	\$ 175,663	\$ 38,615
2	2017	Feb	\$ (49,640)	\$ 62,128
3	2017	Mar	\$ 40,631	\$ 82,149
4	2017	Apr	\$ 8,494	\$ 37,949
5	2017	May	\$ 75,811	\$ 23,620
6	2017	Jun	\$ 61,488	\$ 19,270
7	2017	Jul	\$ 33,349	\$ 101,666
8	2017	Aug	\$ 24,781	\$ 112,959
9	2017	Sep	\$ 69,445	\$ 89,487
10	2017	Oct	\$ 89,359	\$ 93,410
11	2017	Nov	\$ 73,349	\$ 95,663
12	2017	Dec	\$ 126,108	\$ 31,155
13		TOTAL	\$ 728,838	\$ 788,072
14				
15		Test Year Amount	\$ 728,838	\$ 788,072
16				
17		Pro Forma Year Amount	\$ -	\$ -
18				
19		Adjustment	\$ (728,838)	\$ (788,072)

This adjustment removes the FAC revenues and expenses from the test period.

JACKSON PURCHASE ENERGY CORPORATION
For the 12 Months Ended December 31, 2017

Environmental Surcharge

Line #	Year (1)	Month (2)	Revenue (3)	Expense (4)
1	2017	Jan	\$ 498,469	\$ 484,853
2	2017	Feb	\$ 564,210	\$ 303,239
3	2017	Mar	\$ 336,465	\$ 226,112
4	2017	Apr	\$ 140,493	\$ 234,140
5	2017	May	\$ 260,292	\$ 290,017
6	2017	Jun	\$ 417,830	\$ 449,645
7	2017	Jul	\$ 410,695	\$ 585,713
8	2017	Aug	\$ 504,094	\$ 404,887
9	2017	Sep	\$ 387,513	\$ 192,563
10	2017	Oct	\$ 256,644	\$ 285,081
11	2017	Nov	\$ 124,404	\$ 308,839
12	2017	Dec	\$ 442,622	\$ 440,484
13		TOTAL	\$ 4,343,730	\$ 4,205,571
14				
15		Test Year Amount	\$ 4,343,730	\$ 4,205,571
16				
17		Pro Forma Year Amount	\$ -	\$ -
18				
19		Adjustment	\$ (4,343,730)	\$ (4,205,571)

This adjustment removes the ES revenues and expenses from the test period.

JACKSON PURCHASE ENERGY CORPORATION
For the 12 Months Ended December 31, 2017

Member Rate Stability Mechanism

Line #	Year (1)	Month (2)	Revenue (3)	Expense (4)
1	2017	Jan	\$ (281,850)	\$ (72,489)
2	2017	Feb	\$ (201,891)	\$ (71,901)
3	2017	Mar	\$ (72,968)	\$ (64,917)
4	2017	Apr	\$ (52,478)	\$ (75,867)
5	2017	May	\$ (115,044)	\$ (75,122)
6	2017	Jun	\$ (119,180)	\$ (75,837)
7	2017	Jul	\$ (94,578)	\$ (90,849)
8	2017	Aug	\$ (108,283)	\$ (93,153)
9	2017	Sep	\$ (62,853)	\$ (93,156)
10	2017	Oct	\$ (59,806)	\$ (85,509)
11	2017	Nov	\$ (74,275)	\$ (89,191)
12	2017	Dec	\$ (102,440)	\$ (85,194)
13		TOTAL	\$ (1,345,647)	\$ (973,186)
14				
15		Test Year Amount	\$ (1,345,647)	\$ (973,186)
16				
17		Pro Forma Year Amount	\$ -	\$ -
18				
19		Adjustment	\$ 1,345,647	\$ 973,186

This adjustment removes the MRSM revenues and expenses from the test period.

JACKSON PURCHASE ENERGY CORPORATION
For the 12 Months Ended December 31, 2017

Non-FAC Purchased Power Adjustment

Line #	Year (1)	Month (2)	Revenue (3)	Expense (4)
1	2017	Jan	\$ 102,450	\$ 79,613
2	2017	Feb	\$ 97,107	\$ 61,529
3	2017	Mar	\$ 52,628	\$ 63,624
4	2017	Apr	\$ 28,239	\$ 55,531
5	2017	May	\$ 68,839	\$ 64,533
6	2017	Jun	\$ 88,522	\$ 76,167
7	2017	Jul	\$ 90,212	\$ 92,462
8	2017	Aug	\$ 86,479	\$ 78,724
9	2017	Sep	\$ 58,143	\$ 68,214
10	2017	Oct	\$ 47,354	\$ 60,861
11	2017	Nov	\$ 50,646	\$ 64,251
12	2017	Dec	\$ 86,471	\$ 83,784
13		TOTAL	\$ 857,090	\$ 849,293
14				
15		Test Year Amount	\$ 857,090	\$ 849,293
16				
17		Pro Forma Year Amount	\$ -	\$ -
18				
19		Adjustment	\$ (857,090)	\$ (849,293)

This adjustment removes the Non-FAC PPA revenues and expenses from the test period.

JACKSON PURCHASE ENERGY CORPORATION
For the 12 Months Ended December 31, 2017

Rate Switching

1 **Test Year Revenues**

2 **I-E Rate Schedule Charges:**

3		
4	Service Charge	\$ 414.97
5	Demand Charge - 0 to 3,000 kW	\$ 47,721.03
6	Demand Charge over 3,000 kW	\$ 15.91
7	All Energy - Per kWh per month	\$ 0.038125

8

9 **Pro Forma Revenue**

10 **D Rate Schedule Charges:**

11		
12	Facilities Charge	\$ 48.42
13	Demand Charge	\$ 9.00
14	Energy: First 200 kWh per kW per month	\$ 0.062202
15	Next 200 kWh per kW per month	\$ 0.052104
16	Next 200 kWh per kW per month	\$ 0.046973
17	Over 600 kWh per kW per month	\$ 0.041993

18				I-E	D	
19				Base Rev*	Base Rev*	Lost Rev
20	2017 Usage:	kW	kWh			
21	January	3,067.00	575,940	\$ 71,159.68	51,843.93	\$ 19,315.75
22	February	1,825.00	484,690	\$ 66,614.81	36,834.07	\$ 29,780.74
23	March	1,782.00	356,410	\$ 61,724.13	31,060.21	\$ 30,663.93
24	April	1,793.00	555,581	\$ 69,317.53	39,522.99	\$ 29,794.53
25	May	3,154.00	954,140	\$ 86,962.73	68,508.68	\$ 18,454.05
26	June	1,901.00	445,288	\$ 65,112.61	35,863.46	\$ 29,249.15
27	July	3,089.00	568,965	\$ 71,243.78	51,749.03	\$ 19,494.75
28	August	1,814.00	420,619	\$ 64,172.10	34,044.53	\$ 30,127.57
29	September	1,771.00	371,648	\$ 62,305.08	31,601.09	\$ 30,703.99
30	October	1,760.00	136,445	\$ 53,337.97	21,625.21	\$ 31,712.75
31	November	1,804.00	201,987	\$ 55,836.75	24,773.52	\$ 31,063.23
32	December	1,793.00	85,168	\$ 51,383.03	19,768.94	\$ 31,614.09
33				\$ 779,170.19	\$ 447,195.66	\$ 331,974.52

34

35 ** Riders were not considered in this analysis as they are identical based upon kWh*

36		
37	Test Year Revenue	\$ 779,170.19
38	Pro Forma Revenue	\$ 447,195.66
39	Adjustment	\$ (331,974.52)

This adjustment reflects the revenue effects of rate switching. Marathon signed a new contract with JPEC in late 2018 and will move from a 'I-E' Rate Schedule to a 'D' Rate Schedule

JACKSON PURCHASE ENERGY CORPORATION
For the 12 Months Ended December 31, 2017

Donations, Promotional Advertising & Dues

Month	Donations 426.100	Media Ad Exp 909.400	Advertising - Ann Mtg 930.224	Prizes Ann. Mtg. 930.225	Printing - Ann Mtg 930.226	Member Newsletter 930.230	Sponsorships/Me mberships 930.300	NRECA dues 930.200	KAEC dues 588.200	KAEC dues 930.200	TOTAL EXP ADJ L
A	B	C	D	E	F	G	H	I	J	K	L
Jan	\$ (200)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (9,200)	\$ (3,324)	\$ (801)	\$ (5,261)	\$ (18,785)
Feb	\$ (100)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,324)	\$ (801)	\$ (5,261)	\$ (9,485)
Mar	\$ (200)	\$ -	\$ -	\$ -	\$ -	\$ (1,541)	\$ -	\$ (3,324)	\$ (801)	\$ (5,261)	\$ (11,126)
Apr	\$ -	\$ (274)	\$ -	\$ -	\$ -	\$ -	\$ (250)	\$ (3,324)	\$ (801)	\$ (5,261)	\$ (9,910)
May	\$ (100)	\$ (16)	\$ -	\$ (5,361)	\$ (1,099)	\$ -	\$ (675)	\$ (3,324)	\$ (801)	\$ (5,261)	\$ (16,636)
Jun	\$ -	\$ -	\$ (2,141)	\$ (4,910)	\$ (1,976)	\$ -	\$ (300)	\$ (3,324)	\$ (801)	\$ (5,261)	\$ (18,712)
Jul	\$ -	\$ -	\$ (300)	\$ -	\$ -	\$ -	\$ -	\$ (3,326)	\$ (801)	\$ (5,261)	\$ (9,688)
Aug	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,326)	\$ (801)	\$ (5,261)	\$ (9,388)
Sep	\$ -	\$ (31)	\$ -	\$ -	\$ -	\$ (1,499)	\$ (350)	\$ (3,326)	\$ (801)	\$ (5,261)	\$ (11,268)
Oct	\$ (300)	\$ -	\$ -	\$ -	\$ -	\$ (1,594)	\$ (350)	\$ (3,326)	\$ (801)	\$ (5,261)	\$ (11,631)
Nov	\$ (1,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ (3,326)	\$ (801)	\$ (5,261)	\$ (8,888)
Dec	\$ (15)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (100)	\$ (3,326)	\$ (801)	\$ (5,261)	\$ (9,503)
Total	\$ (1,915)	\$ (321)	\$ (2,441)	\$ (10,271)	\$ (3,075)	\$ (4,633)	\$ (9,725)	\$ (39,895)	\$ (9,611)	\$ (63,133)	\$ (145,020)

This adjustment removes charitable donations, promotional advertising expenses, and dues from the revenue requirement consistent with standard Commission practices.

JACKSON PURCHASE ENERGY CORPORATION
For the 12 Months Ended December 31, 2017

401(k) Contribution Match Expense

Empl #	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1	\$ 186	\$ 169	\$ 211	\$ 178	\$ 169	\$ 220	\$ 181	\$ 174	\$ 226	\$ 181	\$ 182	\$ 226	\$ 2,303
2	284	284	355	284	284	355	290	292	365	292	292	365	3,741
3	286	286	358	286	286	358	292	294	368	279	221	368	3,681
4	128	128	159	130	128	161	130	131	164	131	132	167	1,688
5	217	217	272	217	217	272	224	226	283	226	226	283	2,881
6	225	225	281	225	225	281	229	231	288	231	231	288	2,958
7	193	193	242	193	193	242	197	199	248	199	199	248	2,546
8	147	150	187	154	148	183	153	151	188	151	155	188	1,954
9	134	130	162	134	131	164	135	135	167	134	134	168	1,727
10	197	197	247	197	197	251	202	203	254	203	203	253	2,604
11	159	152	187	150	152	189	153	154	192	154	154	192	1,986
12	165	157	198	165	158	205	169	162	211	163	169	204	2,126
13	191	174	207	182	174	224	178	175	222	171	180	231	2,311
14	164	164	205	165	164	205	167	169	211	169	176	227	2,187
15	219	219	273	219	219	273	223	225	281	225	225	281	2,880
16	418	416	521	431	416	125	-	-	-	-	-	-	2,327
Total	\$ 3,312	\$ 3,262	\$ 4,064	\$ 3,310	\$ 3,261	\$ 3,707	\$ 2,925	\$ 2,918	\$ 3,668	\$ 2,907	\$ 2,877	\$ 3,689	\$ 39,901

Test Year 401k Match Expense	\$ 39,901
Pro Forma 401k Match Expense	\$ -
Adjustment	<u>\$ (39,901)</u>

This adjustment removes the contribution for the least generous plans for employer retirement contributions for employees participating in multiple benefit packages. Specifically, for Non-Union employees under R&S Pension Plan and 401k match, removes the 401k match for non-union (non-contractual) employees.

JACKSON PURCHASE ENERGY CORPORATION
For the 12 Months Ended December 31, 2017

Life Insurance

A	B	C	D	E	F	G (E * 2)	H ((G-F)/G)*B
Empl #	Total Premium	Acct	Ending 2017 Rate	Ending 2017 Salary	Lesser of \$50k or Salary	Coverage - 2x Salary	Amount to Exclude
1	\$ 248.04	580	\$ 27.13	\$ 56,430.40	\$ 50,000.00	\$ 112,860.80	\$ 138.15
2	419.52	580	45.59	94,820.96	50,000.00	189,641.92	308.91
3	423.96	580	48.08	99,996.00	50,000.00	199,992.00	317.97
4	189.48	903	20.47	42,577.60	42,577.60	85,155.20	94.74
5	320.28	901	35.36	73,548.80	50,000.00	147,097.60	211.41
6	333.84	580	36.05	74,981.92	50,000.00	149,963.84	222.53
7	284.16	920	31.03	64,536.16	50,000.00	129,072.32	174.08
8	216.48	583	23.53	48,942.40	48,942.40	97,884.80	108.24
9	193.92	588	20.89	43,451.20	43,451.20	86,902.40	96.96
10	293.16	920	31.66	65,852.80	50,000.00	131,705.60	181.87
11	206.30	920	24.01	49,940.80	49,940.80	99,881.60	103.15
12	225.48	588	24.64	51,251.20	50,000.00	102,502.40	115.49
13	102.49	580	26.74	55,619.20	50,000.00	111,238.40	56.42
14	153.36	910	16.48	34,278.40	34,278.40	68,556.80	76.68
15	243.60	920	26.33	54,766.40	50,000.00	109,532.80	132.40
16	324.72	925	35.10	73,008.00	50,000.00	146,016.00	213.53
17	184.92	580	20.07	41,745.60	41,745.60	83,491.20	92.46
18	157.92	903	17.10	35,568.00	35,568.00	71,136.00	78.96
19	134.19	920	24.72	51,417.60	50,000.00	102,835.20	68.94
20	175.92	580	30.04	62,483.20	50,000.00	124,966.40	105.53
21	175.92	903	18.90	39,312.00	39,312.00	78,624.00	87.96
22	207.48	920	22.59	46,987.20	46,987.20	93,974.40	103.74
23	221.04	588	23.92	49,753.60	49,753.60	99,507.20	110.52
24	166.92	903	18.00	37,440.00	37,440.00	74,880.00	83.46
25	157.92	910	16.86	35,068.80	35,068.80	70,137.60	78.96
26	266.16	920	39.69	82,561.44	50,000.00	165,122.88	185.57
27	166.92	903	18.13	37,710.40	37,710.40	75,420.80	83.46
28	563.88	580	62.48	129,958.40	50,000.00	259,916.80	455.41
29	162.36	903	20.44	42,515.20	42,515.20	85,030.40	81.18
30	148.80	903	15.72	32,697.60	32,697.60	65,395.20	74.40
31	153.36	903	17.05	35,464.00	35,464.00	70,928.00	76.68
32	676.56	920	75.72	157,499.68	50,000.00	314,999.36	569.17
33	239.04	580	27.52	57,237.44	50,000.00	114,474.88	134.63
34	180.48	588	20.87	43,409.60	43,409.60	86,819.20	90.24
35	100.38	920	42.79	88,994.88	50,000.00	177,989.76	72.18
Total	\$ 8,418.96						\$ 5,185.99

Allowed Total \$ 3,232.97

Test Year Amount \$ 8,418.96

Pro Forma Amount \$ 3,232.97

Adjustment \$ (5,185.99)

This adjustment removes Life insurance premiums for coverage above the lesser of an employee's annual salary or \$50,000 from the test period.

JACKSON PURCHASE ENERGY CORPORATION
For the 12 Months Ended December 31, 2017

Rate Case Expenses

Line #	Item (1)	Expense (2)
1	Legal - Goss Samford PLLC	\$ 45,000
2	Consulting - Catalyst Consulting LLC	\$ 25,000
3	Advertising / Notices	\$ 6,000
4	Subtotal	\$ 76,000
5		
6	Total Amount	\$ 76,000
7	Amortization Period (Years)	\$ 3
8	Annual Amortization Amount	\$ 25,333
9		
10	Test Year Amount	\$ -
11		
12	Pro Forma Year Amount	\$ 25,333
13		
14	<u>Adjustment</u>	<u>\$ 25,333</u>

This adjustment estimates the rate case costs amortized over a 3 year period, consistent with standard Commission practice.

JACKSON PURCHASE ENERGY CORPORATION
For the 12 Months Ended December 31, 2017

Interest Expense

1	Account 427	Test - Period		Pro-Forma	Note
2	Interest on Long-Term Debt	2017	2018	Adjustment	
3	RUS	\$ 52,704.63	\$ -	\$ (52,704.63)	
4	RUS/FFB	\$ 803,895.30	\$ 799,952.66	\$ (3,942.64)	
5	CFC	\$ 573,393.27	\$ 598,596.30	\$ 25,203.03	
6	CoBank	\$ 694,761.08	\$ 643,257.10	\$ (51,503.98)	
7	Subtotal	\$ 2,124,754.28	\$ 2,041,806.06	\$ (82,948.22)	A
8					
9					
10					
11	Account 431.01	Test - Period		Pro-Forma	
12	Other Interest Expense	2017	\$ 2,018.00	Adjustment	
13	CFC Line of Credit	\$ 2,222.59	\$ 42,163.36	\$ 39,940.77	
14					
15	Subtotal	\$ 2,222.59	\$ 42,163.36	\$ 39,940.77	B
16					
17	TOTAL	\$ 2,126,976.87	\$ 2,083,969.42	\$ (43,007.45)	

18
19 A 'is Proforma for Interest on LTD

20 B' is Proforma for Other Interest Expense

This adjustment normalizes the interest on Long Term Debt and Other Interest Expense from test year to recent amounts.

JACKSON PURCHASE ENERGY CORPORATION
For the 12 Months Ended December 31, 2017

Year-End Customers

Line #	Year (1)	Month (2)	Res - R (3)	Com - C1 (4)	Com - C3 (5)	C&I - D (6)	LC I-E (7)	Total (8)
1	2017	Jan	25,489	3,259	462	615	1	
2	2015	Feb	25,505	3,290	461	618	1	
3	2015	Mar	25,516	3,286	456	617	1	
4	2015	Apr	25,499	3,275	453	617	1	
5	2015	May	25,509	3,267	458	612	1	
6	2016	Jun	25,537	3,269	460	612	1	
7	2016	Jul	25,542	3,270	458	612	1	
8	2016	Aug	25,545	3,273	460	613	1	
9	2016	Sep	25,550	3,276	464	618	1	
10	2016	Oct	25,551	3,297	466	619	1	
11	2016	Nov	25,569	3,312	466	621	1	
12	2016	Dec	25,546	3,356	468	618	1	
13	Average		25,530	3,286	461	616	1	
14								
15	End of Period Increase over Avg		16	70	7	2	-	
16								
17	Total kWh		347,394,765	31,651,234	11,175,864	178,038,374	16,369,364	
18	Average kWh		13,607	9,632	24,243	289,023	16,369,364	
19	Year-End kWh Adjustment		217,717	674,250	169,699	578,047	-	1,639,713
20								

(continued)

JACKSON PURCHASE ENERGY CORPORATION
For the 12 Months Ended December 31, 2017

Year-End Customers

Line #	Year (1)	Month (2)	Res - R (3)	Com - C1 (4)	Com - C3 (5)	C&I - D (6)	LC I-E (7)	Total (8)
21	Revenue Adjustment							
22			\$ 38,824,602	\$ 3,780,496	\$ 2,721,694	\$ 12,707,902	\$ 940,309	
23			\$ 0.11176	\$ 0.11944	\$ 0.24353	\$ 0.07138	\$ 0.05744	
24			\$ 24,332	\$ 80,534	\$ 41,327	\$ 41,259	\$ -	187,453
25								
26	Expense Adjustment							
27			0.09212	0.09212	0.09212	0.09212	0.09212	
28			\$ 20,055	\$ 62,109	\$ 15,632	\$ 53,247	\$ -	151,043
29								
30								
31			Revenue	Expense		Net Rev		
32			\$ -	\$ -		\$ -		
33								
34			\$ 187,453	\$ 151,043		\$ 36,409		
35								
36			\$ 187,453	\$ 151,043		\$ 36,409		
37								
38								
39	<u>For Expense Adjustment:</u>			<u>Test Period Total</u>				
40				\$ 53,014,406				
41				\$ 788,072				
42				\$ 4,205,571				
43				\$ (123,418)				
44				\$ 57,884,631				
45				628,390,665				

This adjustment adjusts the test year expenses and revenues to reflect the number of customers at the end of the test year.

Jackson Purchase Energy Corporation
For the 12 Months Ended December 2017

Wages & Salaries

Line #	Employee			Hours Worked			Actual Test Year Wages				2018 Wage Rate (11)	Pro Forma Wages at 2,080 Hours				Pro Forma Adjustment (16)
	Count (1)	ID (2)	Note (3)	Regular (4)	Overtime (5)	Other/Vac. P. Out (6)	Regular (7)	Overtime (8)	Other/Vac. P. Out (9)	Total (10)		Regular (12)	Overtime (13)	Other/Vac. P. Out (14)	Total (15)	
1	Salary Employees															
2	1	S01		2,080.00		32.00	76,365		1,381	77,746	39.69	82,561		1,270	83,832	\$ 6,086
3	1	S02		2,080.00		152.00	151,010		26,862	177,872	129.81	270,005		19,731	289,736	\$ 111,864
4	1	S03	OC	2,032.00		52.00	92,037		5,818	97,856	45.94	95,547		6,614	102,161	\$ 4,305
5	1	S04	OC	2,080.00		88.00	93,527		9,971	103,497	45.59	94,821		8,237	103,058	\$ (440)
6	1	S05	OC2	2,080.00		168.00	72,013		12,176	84,189	35.36	73,549		12,440	85,989	\$ 1,800
7	1	S06		632.00		-	27,041		111	27,151	42.79	88,995		0	88,995	\$ 61,843
8	1	S07		2,080.00		136.00	63,655		4,330	67,986	31.03	64,536		4,220	68,756	\$ 770
9	1	S08		2,080.00		40.00	73,959		1,829	75,788	36.05	74,982		1,442	76,424	\$ 636
10	1	S09	OC	2,080.00		104.00	54,835		2,973	57,808	27.52	57,237		2,862	60,099	\$ 2,291
11	1	S10	OC	2,080.00		144.00	127,239		14,675	141,914	62.48	129,958		8,997	138,956	\$ (2,958)
12	1	S11		2,080.00		82.01	72,011		2,988	74,999	35.10	73,008		2,879	75,887	\$ 888
13	1	S12	O							-	69.71	145,000		0	145,000	\$ 145,000
14	1	S13	R						75,605	75,605		0		0	0	\$ (75,605)
15	13	Subtotal		21,384.00	-	998.01	903,691	-	158,718	1,062,409		1,250,200	0	68,691	1,318,891	\$ 256,482
16																
17	Hourly Employees															
18	1	H01		2,154.50	202.50	0.00	48,011	6,772	111	54,894	22.59	46,987	6,862	0	53,849	\$ (1,045)
19	1	H02		2,084.50	228.50	96.05	65,096	10,648	3,152	78,896	31.66	65,853	10,851	3,041	79,745	\$ 850
20	1	H03		2,104.50	224.50	25.02	54,666	8,722	769	64,157	26.33	54,766	8,867	659	64,292	\$ 134
21	1	H04		2,074.00	30.00	52.13	32,432	704	804	33,940	15.72	32,698	707	819	34,224	\$ 284
22	1	H05		2,088.50	33.00	36.00	33,952	810	704	35,466	16.48	34,278	816	593	35,687	\$ 222
23	1	H06		2,196.00	1,008.50	176.00	57,765	39,831	4,980	102,576	26.74	55,619	40,451	4,706	100,776	\$ (1,799)
24	1	H07		2,092.50	67.50	146.00	34,803	1,673	2,572	39,047	16.86	35,069	1,707	2,462	39,237	\$ 190
25	1	H08		2,100.00	47.50	45.00	39,050	1,323	961	41,334	18.90	39,312	1,347	851	41,509	\$ 175
26	1	H09		2,094.00	40.50	0.00	35,317	1,021	221	36,560	17.10	35,568	1,039	0	36,607	\$ 47
27	1	H10		2,085.00	122.00	111.98	34,176	3,085	2,019	39,280	17.05	35,464	3,120	1,909	40,493	\$ 1,214
28	1	H11		2,090.50	31.50	0.00	42,206	955	111	43,272	20.47	42,578	967	0	43,545	\$ 273
29	1	H12		2,153.50	100.00	40.00	45,206	3,138	945	49,289	20.87	43,410	3,131	835	47,375	\$ (1,914)
30	1	H13		2,145.00	153.50	44.00	51,905	5,523	1,163	58,591	23.92	49,754	5,508	1,052	56,314	\$ (2,277)
31	1	H14		2,103.50	44.00	71.46	37,614	1,175	1,406	40,196	18.13	37,710	1,197	1,296	40,203	\$ 7
32	1	H15	R	1,329.84	13.50	0.00	32,173	489	-	32,663	0.00	0	0	0	0	\$ (32,663)
33	1	H16		2,105.00	103.50	85.00	48,848	3,583	2,110	54,541	23.53	48,942	3,653	2,000	54,595	\$ 54
34	1	H17		2,086.50	29.00	76.00	37,047	770	1,479	39,296	18.00	37,440	783	1,368	39,591	\$ 295
35	1	H18		2,097.00	26.50	0.00	49,658	937	111	50,705	24.01	49,941	954	0	50,895	\$ 190
36	1	H19		2,208.50	434.00	36.00	43,621	12,860	832	57,312	20.07	41,746	13,066	723	55,534	\$ (1,778)
37	1	H20		2,089.50	53.00	36.00	37,101	1,480	847	39,428	20.44	42,515	1,625	736	44,876	\$ 5,448
38	1	H21		2,130.50	157.00	176.00	53,164	5,844	4,447	63,455	24.64	51,251	5,803	4,337	61,391	\$ (2,064)
39	1	H22		2,000.00	379.00	80.00	77,775	26,900	3,219	107,895	38.87	80,850	22,098	3,110	106,057	\$ (1,838)

(continued)

Jackson Purchase Energy Corporation
For the 12 Months Ended December 2017

Wages & Salaries

Line #	Employee			Hours Worked			Actual Test Year Wages				2018 Wage Rate (11)	Pro Forma Wages at 2,080 Hours				Pro Forma Adjustment (16)
	Count (1)	ID (2)	Note (3)	Regular (4)	Overtime (5)	Other/Vac. P. Out (6)	Regular (7)	Overtime (8)	Other/Vac. P. Out (9)	Total (10)		Regular (12)	Overtime (13)	Other/Vac. P. Out (14)	Total (15)	
40	1	H23		2,151.00	410.00	176.00	57,567	16,450	4,886	78,902	27.13	56,430	16,685	4,775	77,890	\$ (1,012)
41	1	H24		2,100.50	67.50	120.00	43,185	2,080	2,617	47,882	20.89	43,451	2,115	2,507	48,073	\$ 191
42	1	H25	O							-	25.98	54,030	0	0	54,030	\$ 54,030
43	1	H26	O							-	20.26	42,141	0	0	42,141	\$ 42,141
44	1	H27	O							-	31.25	65,000	0	0	65,000	\$ 65,000
45	1	H28	O								24.04	50,003	0	0	50,003	\$ 50,003
46	1	H29	O								27.27	56,731	0	0	56,731	\$ 56,731
47	1	H30	BU	1,112.00	156.50	32.00	38,677	8,923	675	48,276	35.34	73,507	9,054	1,131	83,693	\$ 35,417
48	1	H31	BU	2,056.00	180.50	65.57	67,429	8,956	2,311	78,695	33.57	69,826	9,165	2,201	81,192	\$ 2,497
49	1	H32	BU/R	806.15	58.50	-	21,806	2,402	-	24,208	0.00	0	0	0	0	\$ (24,208)
50	1	H33	BU	2,032.00	264.00	14.67	57,159	11,357	550	69,067	30.04	62,483	12,114	441	75,038	\$ 5,971
51	1	H34	BU	2,040.00	352.00	6.67	55,563	14,856	310	70,729	30.04	62,483	16,336	200	79,020	\$ 8,291
52	1	H35	BU	1,824.00	873.50	120.67	65,513	54,068	133	119,715	35.34	73,507	53,312	4,264	131,084	\$ 11,369
53	1	H36	BU	1,992.00	447.00	72.67	77,192	31,333	2,934	111,459	38.87	80,850	31,413	2,825	115,087	\$ 3,628
54	1	H37	BU	2,008.50	323.00	72.00	77,372	23,366	2,908	103,646	38.87	80,850	23,534	2,799	107,183	\$ 3,536
55	1	H38	BU	2,064.00	59.50	-	67,690	3,112	109	70,911	33.57	69,826	3,181	0	73,007	\$ 2,095
56	1	H39	BU	2,005.00	446.00	40.00	71,373	30,103	1,523	102,999	35.34	73,507	29,931	1,414	104,852	\$ 1,852
57	1	H40	BU/R	129.00	-	-	4,436	-	-	4,436	0.00	0	0	0	0	\$ (4,436)
58	1	H41	BU	1,980.50	482.00	30.50	70,290	29,721	1,187	101,198	35.34	73,507	29,611	1,078	104,196	\$ 2,998
59	1	H42	BU	1,952.00	692.00	29.21	70,996	43,135	1,142	115,273	35.34	73,507	42,064	1,032	116,604	\$ 1,331
60	1	H43	BU	1,936.00	854.00	125.94	55,768	36,697	3,934	96,400	30.04	62,483	38,278	3,783	104,545	\$ 8,145
61	1	H44	BU	2,064.00	144.00	51.00	55,572	5,829	1,516	62,917	27.57	57,346	5,968	1,406	64,720	\$ 1,802
62	1	H45	BU	2,040.00	407.00	136.00	78,928	26,584	5,396	110,908	38.87	80,850	26,694	5,286	112,830	\$ 1,922
63	1	H46	BU	80.00	9.00	-	1,414	239	-	1,652	17.67	36,754	239	0	36,992	\$ 35,340
64	1	H47	BU/R	1,948.04	901.00	-	70,871	58,629	1,753	131,254	0.00	0	0	0	0	\$ (131,254)
65	1	H48	BU	1,984.00	507.50	40.00	70,972	33,558	1,633	106,163	35.34	73,507	33,229	1,414	108,150	\$ 1,987
66	1	H49	BU	2,008.00	410.00	40.00	72,126	28,430	1,523	102,079	35.34	73,507	28,074	1,414	102,994	\$ 916
67	1	H50	BU	1,960.00	545.50	-	69,375	34,567	110	104,051	35.34	73,507	34,522	0	108,029	\$ 3,978
68	1	H51	BU	2,000.00	435.00	-	54,911	18,616	109	73,637	30.04	62,483	20,302	0	82,786	\$ 9,149
69	1	H52	BU	2,032.00	379.50	5.34	72,319	25,437	309	98,064	35.34	73,507	25,294	189	98,990	\$ 926
70	1	H53	BU	80.00	9.00	-	1,414	239	-	1,652	17.67	36,754	239	0	36,992	\$ 35,340
71	1	H54	BU	1,808.00	1,462.50	72.00	53,042	64,419	2,272	119,733	30.04	62,483	65,960	2,163	130,606	\$ 10,872
72	1	H55	BU	80.00	9.00	-	1,979	334	-	2,313	24.74	51,459	334	0	51,793	\$ 49,480
73	1	H56	BU	2,000.00	409.00	-	72,965	27,854	110	100,929	35.34	73,507	27,154	0	100,661	\$ (268)
74	1	H57	BU	2,032.00	278.00	-	78,630	20,433	110	99,173	38.87	80,850	20,505	0	101,355	\$ 2,182
75	1	H58	BU	2,008.00	324.50	1.40	70,783	20,708	159	91,650	35.34	73,507	20,751	49	94,308	\$ 2,658
76	1	H59	BU	2,008.00	310.50	24.00	56,458	13,161	109	69,729	30.04	62,483	14,056	721	77,261	\$ 7,532
77	1	H60	BU	2,032.00	409.50	70.17	79,543	28,385	3,056	110,984	38.87	80,850	28,216	2,728	111,793	\$ 809
78	1	H61	BU	2,008.00	372.00	36.67	77,961	27,109	1,808	106,879	38.87	80,850	27,134	1,425	109,409	\$ 2,530
79	1	H62	BU	2,086.00	277.00	60.00	51,695	9,193	1,913	62,801	30.04	62,483	11,378	1,802	75,663	\$ 12,862
80	1	H63	BU	2,000.00	481.50	92.69	72,266	32,969	3,385	108,621	35.34	73,507	32,397	3,276	109,180	\$ 559
81	63	Subtotal		108,059.53	17,276.00	2,867.81	3,056,828	931,494	83,454	4,071,776		3,456,067	873,789	80,818	4,410,674	338,898

(continued)

**Jackson Purchase Energy Corporation
For the 12 Months Ended December 2017**

Wages & Salaries

Line #	Employee			Hours Worked			Actual Test Year Wages				2018 Wage Rate (11)	Pro Forma Wages at 2,080 Hours				Pro Forma Adjustment (16)
	Count (1)	ID (2)	Note (3)	Regular (4)	Overtime (5)	Other/Vac. P. Out (6)	Regular (7)	Overtime (8)	Other/Vac. P. Out (9)	Total (10)		Regular (12)	Overtime (13)	Other/Vac. P. Out (14)	Total (15)	
82																
83																
84	76	TOTAL		129,443.53	17,276.00	3,865.82	3,960,519	931,494	242,172	5,134,186		4,706,267	873,789	149,509	5,729,565	\$ 595,379
85																
86				Total (Expensed and Capitalized)											\$ 595,379	

NOTES: BU is Bargaining Unit Employees, O is Open Position in 2017, but filled since, R is no longer employed at beginning of 2018 and pro-forma adjusted out. OC is on-call pay 13 weeks per year @ \$325 per week, OC2 is on-call pay 52 weeks per year @ \$125 per week - both are added to Other column.

This adjustment normalizes wages and salaries to account for changes due to wage increases, departures, or new hires for standard year of 2,080 hours.

<u>Labor Expense Summary</u>			<u>Labor \$</u>	<u>Alloc</u>	<u>Adjustment</u>
87	580-589	Operations	\$ 836,156	16.5%	\$ 98,406
88	590-598	Maintenance	\$ 858,280	17.0%	\$ 101,010
89	901-905	Consumer Accounts	\$ 469,129	9.3%	\$ 55,211
90	907-910	Customer Service	\$ 41,673	0.8%	\$ 4,904
91	920-935	Administrative & General	\$ 514,869	10.2%	\$ 60,594
92		Total Expense Adj	\$ 2,720,108	53.8%	\$ 320,127
93		Non-Expense Accounts (Balance Sheet)	\$ 2,338,812	46.2%	\$ 275,253
94					
95		Subtotal		46.2%	\$ 275,253
96					
97		Total	\$ 5,058,920	100.0%	\$ 595,379

JACKSON PURCHASE ENERGY CORPORATION
For the 12 Months Ended December 31, 2017

Non-Operating Income

#	Month	Misc. Non- Operating Income 421.0	Gains on Disposition of Property 421.1	Losses on Disposition of Property 421.11	Total Pro Forma Adjustment 421
1	January	\$ (28.00)	\$ -	\$ 20.35	\$ (7.65)
2	February	(24.50)	-	1,630.65	1,606.15
3	March	(24.00)	-	-	(24.00)
4	April	(28.25)	-	-	(28.25)
5	May	(22.75)	-	-	(22.75)
6	June	(29.75)	-	-	(29.75)
7	July	(34.75)	(24,000.00)	-	(24,034.75)
8	August	(29.00)	-	-	(29.00)
9	September	(30.25)	(6,000.00)	-	(6,030.25)
10	October	(35.00)	(6,750.00)	-	(6,785.00)
11	November	(431.26)	-	-	(431.26)
12	December	(29.75)	(6,000.00)	-	(6,029.75)
13	Total	\$ (747.26)	\$ (42,750.00)	\$ 1,651.00	\$ (41,846.26)

Misc. Non-Operating Income contains Income from collecting Paducah Water payments
 JPEC is no longer collecting these payments and therefore will not receive the misc. income.

JACKSON PURCHASE ENERGY CORPORATION
For the 12 Months Ended December 31, 2017

Depreciation Expense Normalization

Line #	Acct # (1)	Description (2)	Test Yr End Bal (3)	Fully Depr Items (4)	Rate (5)	Normalized Expense (6)	Test Year Expense (7)	Pro Forma Adj (8)
1		<u>Distribution Plant</u>						
2	361	Land	274,958	-				
3	362	Station equipment	19,765,635	-	1.60%	316,242		
4	362.161	Station hardware	47,989	-	5.00%	2,399		
5	362.162	Station software	33,207	-	5.00%	1,660		
6	364	Poles, towers & fixtures	42,304,679	-	4.31%	1,823,349		
7	365	Overhead conductors & devices	21,480,757	-	3.59%	771,168		
8	366	Underground conduit	4,835,304	-	1.69%	81,715		
9	367	Underground conductor & devices	16,412,291	-	2.90%	475,963		
10	368	Line transformers	21,900,800	-	5.31%	1,162,932		
11	369	Services	10,005,610	-	1.48%	148,043		
12	370	Meters	1,983,061	-	3.99%	79,124		
13	370.1	AMI meters	5,111,176	-	6.67%	340,745		
14	370.161	AMI hardware	53,644	-	20.00%	10,729		
15	370.162	AMI software	65,234	-	20.00%	13,047		
16	370.2	AMI substation equipment	1,422,426	-	6.67%	94,828		
17	371	Installations on customer premises	2,383,140	-	12.09%	288,122		
18	373	Street Lights & Signs	623,583	-	3.47%	21,638		
19		Subtotal	\$ 148,703,495	\$ -		\$ 5,631,705	\$ 5,548,462	\$ 83,243
20								
21		<u>General Plant</u>						
22	389	Land	86,866					
23	390	Structures and improvements	2,801,668	1,056,841	2.50%	43,621	43,641	\$ (20)
24	391	Office furniture and equipment	315,064	219,608	5.00%	4,773	8,005	\$ (3,232)
25	391.1	Computer hardware/software	441,829	396,204	20.00%	9,125	11,322	\$ (2,197)
26	394	Tools, shop and garage	711,789	372,106	6.67%	22,646	22,624	\$ 21
27	395	Laboratory	246,491	137,279	6.67%	7,281	6,978	\$ 303
28	397	Communications	884,272	-	5.00%	44,214	44,217	\$ (4)
29	398	Miscellaneous	214,219	91,922	10.00%	12,230	10,879	\$ 1,350
30		Subtotal	5,702,197	2,273,960		143,888	147,667	(3,779)
31	A	Distribution & General Total	\$ 154,405,693	\$ 2,273,960		\$ 5,775,593	\$ 5,696,129	\$ 79,464
32								
33		<u>Charged to Clearing</u>						
34	392	Transportation equipment	3,252,382	1,167,523	10.00%	208,486	251,545	\$ (43,059)
35	392.1	Light duty transportation equipment	645,786	303,631	20.00%	68,431	73,224	\$ (4,793)
36	393	Stores	99,882	46,664	5.00%	2,661	2,670	\$ (10)
37	396	Power operated	651,517	282,830	10.00%	36,869	40,980	\$ (4,112)
38		Subtotal	4,649,568	1,800,648		316,447	368,420	(51,973)
39	B	Allocation of Clearing to O&M						(27,945)
40								
41								
42	A + B	TOTAL						\$ 51,519
43								

This adjustment normalizes depreciation expenses by replacing test year actual expenses with test year end balances (less any fully depreciated items) at approved depreciation rates.

	Allocation of Clearing to O&M	Alloc	Depr \$	
46	Operations	16.5%	\$ (8,590)	Allocation based on Labor Allocators from Reference Schedule 1.12
47	Maintenance	17.0%	\$ (8,818)	
48	Consumer Accounts	9.3%	\$ (4,820)	
49	Customer Service	0.8%	\$ (428)	
50	Administrative & General	10.2%	\$ (5,290)	
51	Subtotal	53.8%	\$ (27,945)	
52	Non-Expense Accounts	46.2%	\$ (24,028)	
53	Total	100.0%	\$ (51,973)	

JACKSON PURCHASE ENERGY CORPORATION
For the 12 Months Ended December 31, 2017

Directors Expenses

#	Item	Bearden	Birney	Crouch	Elliott	Harris	Joiner	Marshall	Thompson	Mullen
1	NRECA Annual Conference	\$ 4,084.73	\$ 3,926.49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,893.86	\$ -
2	NRECA Summer School	-	-	-	-	-	-	-	3,160.26	-
3	CFC Training - Louisville	378.99	1,039.75	-	1,154.64	-	-	-	-	-
4	KAEC Annual Meeting	1,873.27	1,711.12	-	-	-	-	-	2,051.54	-
5	BREC Annual Meeting	219.20	228.89	-	-	-	-	205.38	211.77	-
6	BREC Plant Tour	210.27	241.14	-	225.09	224.02	325.09	217.60	224.02	-
7		<u>\$ 6,766.46</u>	<u>\$ 7,147.39</u>	<u>\$ -</u>	<u>\$ 1,379.73</u>	<u>\$ 224.02</u>	<u>\$ 325.09</u>	<u>\$ 422.98</u>	<u>\$ 9,541.45</u>	<u>\$ -</u>
8										
9										
10										
11	Items to be removed:	Amount								
12	NRECA Annual Conference (Bearden/Birney)	8,011.22								
13	NRECA Summer School (only 1 attended)	-								
14	CFC Training (Birney/ Elliott)	2,194.39					Test Year Amount		\$ 73,623.69	
15	KAEC Annual meeting (Bearden/Thompson)	3,924.81								
16	BREC Annual meeting (all)	865.24					Pro Forma Amount		\$ 57,409.91	
17	BREC Plant Tour (all except Elliot/Harris)	1,218.12								
18	<u>Total to be removed:</u>	<u>\$ 16,213.78</u>							<u>Adjustment</u>	<u>\$ (16,213.78)</u>

This adjustment removes certain Director expenses consistent with recent Commission orders and standard Commission practices.

Exhibit JW-3

COSS: Summary of Results

JACKSON PURCHASE ENERGY CORPORATION
Summary of Rates of Return by Class

#	Rate	Code	Pro Forma Operating Revenue	Pro Forma Operating Expenses	Margin	Rate Base	Pro Forma Rate of Return on Rate Base	Unitized Rate of Return on Rate Base
1	R - Residential	R	\$ 40,110,579	\$ 40,055,061	\$ 55,519	\$ 69,019,279	0.08%	0.04
2	C-1 Small Commercial Single Phase	C1	\$ 4,008,207	\$ 3,799,031	\$ 209,176	\$ 6,715,144	3.11%	1.42
3	C-3 Small Commercial Three Phase	C3	\$ 1,277,432	\$ 1,229,140	\$ 48,293	\$ 2,236,898	2.16%	0.98
4	D - Commercial and Industrial Demand < 3,000 kW	D	\$ 16,485,292	\$ 15,692,004	\$ 793,287	\$ 18,839,697	4.21%	1.92
5	I-E - Large Commercial Existing	I-E	\$ 1,212,883	\$ 1,037,113	\$ 175,771	\$ 558,370	31.48%	14.33
6	I-E - Large Commercial Existing - DIRECT SERVE	I-E	\$ 791,940	\$ 543,328	\$ 248,612	\$ 662,314	37.54%	17.09
7	L - Large Commercial and Industrial 3,000 - 5,000 kW	L	\$ 879,389	\$ 804,906	\$ 74,483	\$ 1,038,725	7.17%	3.26
8	OL - Outdoor Lighting	OL	\$ 1,394,040	\$ 790,616	\$ 603,424	\$ 1,483,633	40.67%	18.52
9			\$ 66,159,763	\$ 63,951,199	\$ 2,208,564	\$ 100,554,060	2.20%	1.00

#	Rate	Code	Rev Share
1	R - Residential	R	61%
2	C-1 Small Commercial Single Phase	C1	6%
3	C-3 Small Commercial Three Phase	C3	2%
4	D - Commercial and Industrial Demand < 3,000 kW	D	25%
5	I-E - Large Commercial Existing	I-E	2%
6	I-E - Large Commercial Existing - DIRECT SERVE	I-E	1%
7	L - Large Commercial and Industrial 3,000 - 5,000 kW	L	1%
8	OL - Outdoor Lighting	OL	2%
9			100%

JACKSON PURCHASE ENERGY CORPORATION
Summary of Cost-Based Rates

#	Rate	Two-Part Rates		Three-Part Rates		
		Customer \$/Month	Energy \$/KWH	Customer \$/Month	Energy \$/KWH	Demand \$/KW
1	R - Residential	30.24	0.096841			
2	C-1 Small Commercial Single Phase	34.38	0.085762			
3	C-3 Small Commercial Three Phase	45.09	0.096016			
4	D - Commercial and Industrial Demand < 3,000 kW			62.48	0.048624	11.95
5	I-E - Large Commercial Existing			99.83	0.048635	13.49
6	I-E - Large Commercial Existing - DIRECT SERVE			99.83	0.039371	14.39
7	L - Large Commercial and Industrial 3,000 - 5,000 kW			99.83	0.048635	13.28
8	OL - Outdoor Lighting					

Exhibit JW-4

COSS: Functionalization
& Classification

JACKSON PURCHASE ENERGY CORPORATION
Cost of Service Study
Functional Assignment and Classification

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	Power Supply		Transmission	Station Equipment
				Demand	Energy	Demand	Demand
Plant in Service							
Intangible Plant							
301.00 ORGANIZATION	P301	PT&D	\$ -	-	-	-	-
302.00 FRANCHISES	P302	PT&D	-	-	-	-	-
303.00 MISC. INTANGIBLE	P303	PT&D	-	-	-	-	-
Total Intangible Plant	PINT		\$ -	\$ -	\$ -	\$ -	\$ -
Steam Production							
310.00 LAND AND LAND RIGHTS	P310	F016	\$ -	-	-	-	-
311.00 STRUCTURES AND IMPROVEMENTS	P311	F016	-	-	-	-	-
312.00 BOILER PLANT EQUIPMENT	P312	F016	-	-	-	-	-
313.00 ENGINES AND ENGINE DRIVEN GENERATORS	P313	F016	-	-	-	-	-
314.00 TURBOGENERATOR UNITS	P314	F016	-	-	-	-	-
315.00 ACCESSORY ELEC EQUIP	P315	F016	-	-	-	-	-
316.00 MISC POWER PLANT EQUIPMENT	P316	F016	-	-	-	-	-
317.00 ASSET RETIREMENT COST FOR STEAM PROD	P317	F016	-	-	-	-	-
Total Steam Production Plant	PPROD		\$ -	\$ -	\$ -	\$ -	\$ -
Transmission							
350.00 LAND AND LAND RIGHTS	P350	F011	\$ -	-	-	-	-
352.00 STRUCTURES AND IMPROVEMENTS	P352	F011	-	-	-	-	-
353.00 STATION EQUIPMENT	P353	F011	-	-	-	-	-
354.00 TOWERS AND FIXTURES	P354	F011	-	-	-	-	-
355.00 POLES AND FIXTURES	P355	F011	-	-	-	-	-
356.00 CONDUCTORS AND DEVICES	P356	F011	-	-	-	-	-
359.00 ROADS AND TRAILS	P359	F011	-	-	-	-	-
Total Transmission Plant	PTRAN		\$ -	\$ -	\$ -	\$ -	\$ -

JACKSON PURCHASE ENERGY CORPORATION
Cost of Service Study
Functional Assignment and Classification

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Pri & Sec. Distr Plant		Customer Services		Meters	Lighting	Meter Reading Billing and Cust Acct Service	Load Management
			Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer
Plant in Service										
Intangible Plant										
301.00 ORGANIZATION	P301	PT&D	-	-	-	-	-	-	-	-
302.00 FRANCHISES	P302	PT&D	-	-	-	-	-	-	-	-
303.00 MISC. INTANGIBLE	P303	PT&D	-	-	-	-	-	-	-	-
Total Intangible Plant	PINT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Steam Production										
310.00 LAND AND LAND RIGHTS	P310	F016	-	-	-	-	-	-	-	-
311.00 STRUCTURES AND IMPROVEMENTS	P311	F016	-	-	-	-	-	-	-	-
312.00 BOILER PLANT EQUIPMENT	P312	F016	-	-	-	-	-	-	-	-
313.00 ENGINES AND ENGINE DRIVEN GENERATORS	P313	F016	-	-	-	-	-	-	-	-
314.00 TURBOGENERATOR UNITS	P314	F016	-	-	-	-	-	-	-	-
315.00 ACCESSORY ELEC EQUIP	P315	F016	-	-	-	-	-	-	-	-
316.00 MISC POWER PLANT EQUIPMENT	P316	F016	-	-	-	-	-	-	-	-
317.00 ASSET RETIREMENT COST FOR STEAM PROD	P317	F016	-	-	-	-	-	-	-	-
Total Steam Production Plant	PPROD		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission										
350.00 LAND AND LAND RIGHTS	P350	F011	-	-	-	-	-	-	-	-
352.00 STRUCTURES AND IMPROVEMENTS	P352	F011	-	-	-	-	-	-	-	-
353.00 STATION EQUIPMENT	P353	F011	-	-	-	-	-	-	-	-
354.00 TOWERS AND FIXTURES	P354	F011	-	-	-	-	-	-	-	-
355.00 POLES AND FIXTURES	P355	F011	-	-	-	-	-	-	-	-
356.00 CONDUCTORS AND DEVICES	P356	F011	-	-	-	-	-	-	-	-
359.00 ROADS AND TRAILS	P359	F011	-	-	-	-	-	-	-	-
Total Transmission Plant	PTRAN		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

JACKSON PURCHASE ENERGY CORPORATION

Cost of Service Study

Functional Assignment and Classification

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	Power Supply		Transmission	Station Equipment
				Demand	Energy	Demand	Demand
Plant in Service (Continued)							
Distribution							
360.00 LAND AND LAND RIGHTS	P360	F001	\$ 274,958	-	-	-	274,958
361.00 STRUCTURES AND IMPROVEMENTS	P361	F001	-	-	-	-	-
362.00 STATION EQUIPMENT	P362	F001	19,846,831	-	-	-	19,846,831
364.00 POLES, TOWERS AND FIXTURES	P364	F002	42,304,679	-	-	-	-
365.00 OVERHEAD CONDUCTORS AND DEVICE	P365	F003	21,480,757	-	-	-	-
366.00 UNDERGROUND CONDUIT	P366	F004	4,835,304	-	-	-	-
367.00 UNDERGROUND CONDUCTORS AND DEV	P367	F004	16,412,291	-	-	-	-
368.00 LINE TRANSFORMERS	P368	F005	21,900,800	-	-	-	-
369.00 SERVICES	P369	F006	10,005,610	-	-	-	-
370.00 METERS	P370	F007	8,635,542	-	-	-	-
371.00 INSTALLATIONS ON CONSUMERS PRE	P371	F013	2,383,140	-	-	-	-
372.00 LEASED PROP. ON CONSUMERS PREMISES	P372	F013	-	-	-	-	-
373.00 STREET LIGHTING AND SIGNAL SYS	P373	F008	623,583	-	-	-	-
Total Distribution Plant	PDIST		\$ 148,703,495	\$ -	\$ -	\$ -	20,121,790
Total Transmission and Distribution Plant	PT&D		\$ 148,703,495	\$ -	\$ -	\$ -	20,121,790
Total Production, Transmission & Distribution Plant	PPT&D		\$ 148,703,495	\$ -	\$ -	\$ -	20,121,790 ##

JACKSON PURCHASE ENERGY CORPORATION
Cost of Service Study
Functional Assignment and Classification

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Pri & Sec. Distr Plant		Customer Services		Meters	Lighting	Meter Reading Billing and Cust Acct Service	Load Management
			Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer
Plant in Service (Continued)										
Distribution										
360.00	LAND AND LAND RIGHTS	P360	F001	-	-	-	-	-	-	-
361.00	STRUCTURES AND IMPROVEMENTS	P361	F001	-	-	-	-	-	-	-
362.00	STATION EQUIPMENT	P362	F001	-	-	-	-	-	-	-
364.00	POLES, TOWERS AND FIXTURES	P364	F002	30,701,335	11,603,344	-	-	-	-	-
365.00	OVERHEAD CONDUCTORS AND DEVICE	P365	F003	2,713,418	18,767,339	-	-	-	-	-
366.00	UNDERGROUND CONDUIT	P366	F004	4,351,353	483,951	-	-	-	-	-
367.00	UNDERGROUND CONDUCTORS AND DEV	P367	F004	14,769,633	1,642,657	-	-	-	-	-
368.00	LINE TRANSFORMERS	P368	F005	10,700,854	11,199,946	-	-	-	-	-
369.00	SERVICES	P369	F006	-	-	10,005,610	-	-	-	-
370.00	METERS	P370	F007	-	-	-	8,635,542	-	-	-
371.00	INSTALLATIONS ON CONSUMERS PRE	P371	F013	-	-	-	-	2,383,140	-	-
372.00	LEASED PROP. ON CONSUMERS PREMISES	P372	F013	-	-	-	-	-	-	-
373.00	STREET LIGHTING AND SIGNAL SYS	P373	F008	-	-	-	-	623,583	-	-
	Total Distribution Plant	PDIST		\$ 63,236,594	\$ 43,697,237	\$ -	\$ 10,005,610	\$ 8,635,542	\$ 3,006,723	\$ -
	Total Transmission and Distribution Plant	PT&D		\$ 63,236,594	\$ 43,697,237	\$ -	\$ 10,005,610	\$ 8,635,542	\$ 3,006,723	\$ -
	Total Production, Transmission & Distribution Plant	PPT&D		\$ 63,236,594	\$ 43,697,237	\$ -	\$ 10,005,610	\$ 8,635,542	\$ 3,006,723	\$ -

JACKSON PURCHASE ENERGY CORPORATION
Cost of Service Study
Functional Assignment and Classification

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	Power Supply		Transmission	Station Equipment
				Demand	Energy	Demand	Demand
Plant in Service (Continued)							
General Plant							
389.00 LAND AND LAND RIGHTS	P389	PT&D	\$ 86,866	-	-	-	11,754
390.00 STRUCTURES AND IMPROVEMENTS	P390	PT&D	2,801,668	-	-	-	379,107
391.00 OFFICE FURNITURE AND EQUIPMENT	P391	PT&D	756,893	-	-	-	102,419
392.00 TRANSPORTATION EQUIPMENT	P392	PT&D	3,898,168	-	-	-	527,480
393.00 STORES EQUIPMENT	P393	PT&D	99,882	-	-	-	13,516
394.00 TOOLS, SHOP & GARAGE EQUIPMENT	P394	PT&D	711,789	-	-	-	96,316
395.00 LABORATORY EQUIPMENT	P395	PT&D	246,491	-	-	-	33,354
396.00 POWER OPERATED EQUIPMENT	P396	PT&D	651,517	-	-	-	88,160
397.00 COMMUNICATION EQUIPMENT	P397	PT&D	884,272	-	-	-	119,655
398.00 MISCELLANEOUS EQUIPMENT	P398	PT&D	214,219	-	-	-	28,987
399.00 OTHER TANGIBLE PROPERTY	P399	PT&D	-	-	-	-	-
Total General Plant	PGP		\$ 10,351,765	\$ -	\$ -	\$ -	\$ 1,400,747
Total Plant in Service	TPIS		\$ 159,055,261	\$ -	\$ -	\$ -	\$ 21,522,537
Construction Work in Progress (CWIP)							
CWIP Production	CWIP1	PPROD	\$ -	-	-	-	-
CWIP Transmission	CWIP2	PTRAN	-	-	-	-	-
CWIP Distribution	CWIP3	PDIST	1,671,255	-	-	-	226,146
CWIP General Plant	CWIP4	PGP	-	-	-	-	-
CWIP Other	CWIP5	PDIST	-	-	-	-	-
Total Construction Work in Progress	TCWIP		\$ 1,671,255	\$ -	\$ -	\$ -	\$ 226,146
Total Utility Plant			\$ 160,726,516	\$ -	\$ -	\$ -	\$ 21,748,683

JACKSON PURCHASE ENERGY CORPORATION
Cost of Service Study
Functional Assignment and Classification

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Pri & Sec. Distr Plant		Customer Services		Meters	Lighting	Meter Reading Billing and Cust Acct Service	Load Management
			Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer
Plant in Service (Continued)										
General Plant										
389.00	LAND AND LAND RIGHTS	P389	PT&D	36,940	25,526	-	5,845	5,045	1,756	-
390.00	STRUCTURES AND IMPROVEMENTS	P390	PT&D	1,191,417	823,283	-	188,512	162,699	56,649	-
391.00	OFFICE FURNITURE AND EQUIPMENT	P391	PT&D	321,871	222,417	-	50,928	43,954	15,304	-
392.00	TRANSPORTATION EQUIPMENT	P392	PT&D	1,657,707	1,145,495	-	262,291	226,375	78,819	-
393.00	STORES EQUIPMENT	P393	PT&D	42,475	29,351	-	6,721	5,800	2,020	-
394.00	TOOLS, SHOP & GARAGE EQUIPMENT	P394	PT&D	302,690	209,163	-	47,893	41,335	14,392	-
395.00	LABORATORY EQUIPMENT	P395	PT&D	104,821	72,433	-	16,585	14,314	4,984	-
396.00	POWER OPERATED EQUIPMENT	P396	PT&D	277,060	191,451	-	43,838	37,835	13,173	-
397.00	COMMUNICATION EQUIPMENT	P397	PT&D	376,039	259,848	-	59,499	51,352	17,880	-
398.00	MISCELLANEOUS EQUIPMENT	P398	PT&D	91,097	62,949	-	14,414	12,440	4,331	-
399.00	OTHER TANGIBLE PROPERTY	P399	PT&D	-	-	-	-	-	-	-
	Total General Plant	PGP		\$ 4,402,118	\$ 3,041,916	\$ -	\$ 696,525	\$ 601,150	\$ 209,308	\$ -
	Total Plant in Service	TPIS		\$ 67,638,712	\$ 46,739,153	\$ -	\$ 10,702,135	\$ 9,236,692	\$ 3,216,031	\$ -
Construction Work in Progress (CWIP)										
	CWIP Production	CWIP1	PPROD	-	-	-	-	-	-	-
	CWIP Transmission	CWIP2	PTRAN	-	-	-	-	-	-	-
	CWIP Distribution	CWIP3	PDIST	710,706	491,106	-	112,451	97,053	33,792	-
	CWIP General Plant	CWIP4	PGP	-	-	-	-	-	-	-
	CWIP Other	CWIP5	PDIST	-	-	-	-	-	-	-
	Total Construction Work in Progress	TCWIP		\$ 710,706	\$ 491,106	\$ -	\$ 112,451	\$ 97,053	\$ 33,792	\$ -
	Total Utility Plant			\$ 68,349,418	\$ 47,230,260	\$ -	\$ 10,814,587	\$ 9,333,745	\$ 3,249,823	\$ -

JACKSON PURCHASE ENERGY CORPORATION
Cost of Service Study
Functional Assignment and Classification

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	Power Supply		Transmission	Station Equipment
				Demand	Energy	Demand	Demand
Rate Base							
Utility Plant							
Plant in Service			\$ 159,055,261	\$ -	\$ -	\$ -	\$ 21,522,537
Construction Work in Progress (CWIP)			1,671,255	-	-	-	226,145.64
Total Utility Plant	TUP		\$ 160,726,516	\$ -	\$ -	\$ -	\$ 21,748,683
Less: Accumulated Provision for Depreciation							
Electric Plant Amortization	ADEPREPA	TUP		-	-	-	-
Retirement Work in Progress	RWIP	PDIST	-	-	-	-	-
Steam Production	ADEPRPP	PPROD	-	-	-	-	-
Transmission	ADEPRTP	PTRAN	-	-	-	-	-
Dist	ADEPRD12	PDIST	3,157,522	-	-	-	427,260
Dist-Structures	ADEPRD1	P361	-	-	-	-	-
Dist-Station	ADEPRD2	P362	3,437,690	-	-	-	3,437,690
Dist-Poles and Fixtures	ADEPRD3	P364	19,423,593	-	-	-	-
Dist-OH Conductor	ADEPRD4	P365	10,469,769	-	-	-	-
Dist-UG Conduit	ADEPRD5	P366	1,502,129	-	-	-	-
Dist-UG Conductor	ADEPRD6	P367	5,859,909	-	-	-	-
Dist-Line Transformers	ADEPRD7	P368	9,920,750	-	-	-	-
Dist-Services	ADEPRD8	P369	3,401,213	-	-	-	-
Dist-Meters	ADEPRD9	P370	355,762	-	-	-	-
Dist-Installations on Customer Premises	ADEPRD10	P371	1,951,613	-	-	-	-
Dist-Lighting & Signal Systems	ADEPRD11	P373	291,815	-	-	-	-
Accum Amtz - Electric Plant Acquisition		PGP	-	-	-	-	-
Accum Amtz - Electric Plant in Service		PGP	-	-	-	-	-
General Plant		PGP	6,429,760	-	-	-	870,042
Total Accumulated Depreciation & Amort	TADEPR		\$ 66,201,524	\$ -	\$ -	\$ -	\$ 4,734,991
Net Utility Plant	NTPLANT		\$ 94,524,992	\$ -	\$ -	\$ -	\$ 17,013,691
Working Capital							
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	\$ 1,216,275	\$ -	\$ -	\$ -	\$ 95,247
Materials and Supplies (13-Month Avg)	M&S	TPIS	2,114,292	-	-	-	286,095
Prepayments (13-Month Average)	PREPAY	TPIS	410,006	-	-	-	55,480
Total Working Capital	TWC		\$ 3,740,573	\$ -	\$ -	\$ -	\$ 436,822
Less: Customer Deposits	CSTDEP	TPIS	\$ (2,288,496)	-	-	-	(309,667)
Net Rate Base	RB		\$ 100,554,060	\$ -	\$ -	\$ -	\$ 17,760,181

JACKSON PURCHASE ENERGY CORPORATION
Cost of Service Study
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12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Pri & Sec. Distr Plant		Customer Services		Meters	Lighting	Meter Reading Billing and Cust Acct Service	Load Management
			Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer
Rate Base										
Utility Plant										
Plant in Service			\$ 67,638,712	\$ 46,739,153	\$ -	\$ 10,702,135	\$ 9,236,692	\$ 3,216,031	\$ -	\$ -
Construction Work in Progress (CWIP)			710,706.16	491,106.40	-	112,451.48	97,053.50	33,792.09	-	-
Total Utility Plant	TUP		\$ 68,349,418	\$ 47,230,260	\$ -	\$ 10,814,587	\$ 9,333,745	\$ 3,249,823	\$ -	\$ -
Less: Accumulated Provision for Depreciation										
Electric Plant Amortization	ADEPREPA	TUP	-	-	-	-	-	-	-	-
Retirement Work in Progress	RWIP	PDIST	-	-	-	-	-	-	-	-
Steam Production	ADEPRPP	PPROD	-	-	-	-	-	-	-	-
Transmission	ADEPRTP	PTRAN	-	-	-	-	-	-	-	-
Dist	ADEPRD12	PDIST	1,342,745	927,853	-	212,456	183,364	63,844	-	-
Dist-Structures	ADEPRD1	P361	-	-	-	-	-	-	-	-
Dist-Station	ADEPRD2	P362	-	-	-	-	-	-	-	-
Dist-Poles and Fixtures	ADEPRD3	P364	14,096,082	5,327,511	-	-	-	-	-	-
Dist-OH Conductor	ADEPRD4	P365	1,322,526	9,147,243	-	-	-	-	-	-
Dist-UG Conduit	ADEPRD5	P366	1,351,786	150,344	-	-	-	-	-	-
Dist-UG Conductor	ADEPRD6	P367	5,273,408	586,501	-	-	-	-	-	-
Dist-Line Transformers	ADEPRD7	P368	4,847,334	5,073,416	-	-	-	-	-	-
Dist-Services	ADEPRD8	P369	-	-	-	3,401,213	-	-	-	-
Dist-Meters	ADEPRD9	P370	-	-	-	-	355,762	-	-	-
Dist-Installations on Customer Premises	ADEPRD10	P371	-	-	-	-	-	1,951,613	-	-
Dist-Lighting & Signal Systems	ADEPRD11	P373	-	-	-	-	-	291,815	-	-
Accum Amtz - Electric Plant Acquisition	PGP		-	-	-	-	-	-	-	-
Accum Amtz - Electric Plant in Service	PGP		-	-	-	-	-	-	-	-
General Plant	PGP		2,734,274	1,889,416	-	432,631	373,390	130,007	-	-
Total Accumulated Depreciation & Amort	TADEPR		\$ 30,968,156	\$ 23,102,283	\$ -	\$ 4,046,299	\$ 912,516	\$ 2,437,278	\$ -	\$ -
Net Utility Plant	NTPLANT		\$ 37,381,262	\$ 24,127,977	\$ -	\$ 6,768,287	\$ 8,421,229	\$ 812,545	\$ -	\$ -
Working Capital										
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	\$ 223,723	\$ 544,354	\$ -	\$ 18,885	\$ 103,492	\$ 8,839	\$ 221,734	\$ -
Materials and Supplies (13-Month Avg)	M&S	TPIS	899,109	621,295	-	142,261	122,782	42,750	-	-
Prepayments (13-Month Average)	PREPAY	TPIS	174,356	120,482	-	27,588	23,810	8,290	-	-
Total Working Capital	TWC		\$ 1,297,188	\$ 1,286,131	\$ -	\$ 188,734	\$ 250,083	\$ 59,879	\$ 221,734	\$ -
Less: Customer Deposits	CSTDEP	TPIS	(973,190)	(672,486)	-	(153,983)	(132,898)	(46,272)	-	-
Net Rate Base	RB		\$ 39,651,640	\$ 26,086,594	\$ -	\$ 7,111,004	\$ 8,804,210	\$ 918,696	\$ 221,734	\$ -

JACKSON PURCHASE ENERGY CORPORATION
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12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	Power Supply		Transmission	Station Equipment
				Demand	Energy	Demand	Demand
Operation and Maintenance Expenses							
Steam Power Production Operations Expense							
500 OPERATION SUPV AND ENGINEERING	OM500	PPROD	\$ -	-	-	-	-
501 FUEL	OM501	F017	-	-	-	-	-
502 STEAM EXPENSES	OM502	F016	-	-	-	-	-
503 STEAM FROM OTHER SOURCES	OM503	F016	-	-	-	-	-
504 STEAM TRANSFERRED - CREDIT	OM504	F016	-	-	-	-	-
505 ELECTRIC EXPENSES	OM505	F016	-	-	-	-	-
506 MISC STEAM POWER EXPENSES	OM506	F016	-	-	-	-	-
507 RENTS	OM507	F016	-	-	-	-	-
509 ALLOWANCES	OM509	F017	-	-	-	-	-
Total Steam Production Operation Expense	OMPO		\$ -	\$ -	\$ -	\$ -	\$ -
Steam Power Production Maintenance Expense							
510 MAINTENANCE SUPV AND ENGINEERING	OM510	F017	\$ -	-	-	-	-
511 MAINTENANCE OF STRUCTURES	OM511	F016	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	OM512	F017	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	OM513	F017	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	OM514	F016	-	-	-	-	-
Total Steam Production Maintenance Expense	OMPM		\$ -	\$ -	\$ -	\$ -	\$ -
Total Steam Production Operation and Maintenance Expenses	OMP		-	-	-	-	-

JACKSON PURCHASE ENERGY CORPORATION
Cost of Service Study
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12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Pri & Sec. Distr Plant		Customer Services		Meters	Lighting	Meter Reading Billing and Cust Acct Service	Load Management
			Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer
Operation and Maintenance Expenses										
Steam Power Production Operations Expense										
500 OPERATION SUPV AND ENGINEERING	OM500	PPROD	-	-	-	-	-	-	-	-
501 FUEL	OM501	F017	-	-	-	-	-	-	-	-
502 STEAM EXPENSES	OM502	F016	-	-	-	-	-	-	-	-
503 STEAM FROM OTHER SOURCES	OM503	F016	-	-	-	-	-	-	-	-
504 STEAM TRANSFERRED - CREDIT	OM504	F016	-	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES	OM505	F016	-	-	-	-	-	-	-	-
506 MISC STEAM POWER EXPENSES	OM506	F016	-	-	-	-	-	-	-	-
507 RENTS	OM507	F016	-	-	-	-	-	-	-	-
509 ALLOWANCES	OM509	F017	-	-	-	-	-	-	-	-
Total Steam Production Operation Expense	OMPO		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Steam Power Production Maintenance Expense										
510 MAINTENANCE SUPV AND ENGINEERING	OM510	F017	-	-	-	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	OM511	F016	-	-	-	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	OM512	F017	-	-	-	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	OM513	F017	-	-	-	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	OM514	F016	-	-	-	-	-	-	-	-
Total Steam Production Maintenance Expense	OMPM		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Steam Production Operation and Maintenance Expenses	OMP		-	-	-	-	-	-	-	-

JACKSON PURCHASE ENERGY CORPORATION

Cost of Service Study

Functional Assignment and Classification

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	Power Supply		Transmission	Station Equipment	
				Demand	Energy	Demand	Demand	
Operation and Maintenance Expenses (Continued)								
Purchased Power								
555 PURCHASED POWER	OM555	OMPP	\$ 53,014,406	\$ 18,966,356	\$ 34,048,050	-	-	-
556 SYSTEM CONTROL & LOAD DISPATCHING	OM556	OMPP	-	-	-	-	-	-
557 OTHER EXPENSES	OM557	OMPP	-	-	-	-	-	-
559 RENEWABLE ENERGY CR EXP	OM559	OMPP	-	-	-	-	-	-
Total Purchased Power	TPP		\$ 53,014,406	\$ 18,966,356	\$ 34,048,050	\$ -	\$ -	\$ -
Transmission Expenses								
560 OPERATION SUPERVISION AND ENG	OM560	PTRAN	\$ -	-	-	-	-	-
561 LOAD DISPATCHING	OM561	PTRAN	-	-	-	-	-	-
562 STATION EXPENSES	OM562	PTRAN	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	PTRAN	-	-	-	-	-	-
564 UNDERGROUND LINE EXPENSES	OM564	PTRAN	-	-	-	-	-	-
565 TRANSMISSION OF ELEC BY OTHERS	OM565	PTRAN	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	-	-	-	-	-	-
567 RENTS	OM567	PTRAN	-	-	-	-	-	-
568 MAINTENANCE SUPERVISION AND ENG	OM568	PTRAN	-	-	-	-	-	-
569 MAINTENANCE OF STRUCTURES	OM569	PTRAN	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	PTRAN	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	PTRAN	-	-	-	-	-	-
572 MAINT OF UNDERGROUND LINES	OM572	PTRAN	-	-	-	-	-	-
573 MAINT MISC	OM573	PTRAN	-	-	-	-	-	-
574 MAINT OF TRANS PLANT	OM574	PTRAN	-	-	-	-	-	-
Total Transmission Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Operation Expense								
580 OPERATION SUPERVISION AND ENGI	OM580	PDIST	\$ 466,053	-	-	-	-	63,064
581 LOAD DISPATCHING	OM581	P362	1,298	-	-	-	-	1,298
582 STATION EXPENSES	OM582	P362	232,941	-	-	-	-	232,941
583 OVERHEAD LINE EXPENSES	OM583	P365	583,355	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	OM584	P367	249,061	-	-	-	-	-
585 STREET LIGHTING EXPENSE	OM585	P371	3,735	-	-	-	-	-
586 METER EXPENSES	OM586	P370	465,716	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P369	11,046	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	723,830	-	-	-	-	97,945
588 MISC DISTR EXP -- MAPPING	OM588x	F015	-	-	-	-	-	-
589 RENTS	OM589	PDIST	-	-	-	-	-	-
Total Distribution Operation Expense	OMDO		\$ 2,737,035	\$ -	\$ -	\$ -	\$ -	\$ 395,248

JACKSON PURCHASE ENERGY CORPORATION
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12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Pri & Sec. Distr Plant		Customer Services		Meters	Lighting	Meter Reading Billing and Cust Acct Service	Load Management
			Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer
Operation and Maintenance Expenses (Continued)										
Purchased Power										
555 PURCHASED POWER	OM555	OMPP	-	-	-	-	-	-	-	-
556 SYSTEM CONTROL & LOAD DISPATCHING	OM556	OMPP	-	-	-	-	-	-	-	-
557 OTHER EXPENSES	OM557	OMPP	-	-	-	-	-	-	-	-
559 RENEWABLE ENERGY CR EXP	OM559	OMPP	-	-	-	-	-	-	-	-
Total Purchased Power	TPP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Expenses										
560 OPERATION SUPERVISION AND ENG	OM560	PTRAN	-	-	-	-	-	-	-	-
561 LOAD DISPATCHING	OM561	PTRAN	-	-	-	-	-	-	-	-
562 STATION EXPENSES	OM562	PTRAN	-	-	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	PTRAN	-	-	-	-	-	-	-	-
564 UNDERGROUND LINE EXPENSES	OM564	PTRAN	-	-	-	-	-	-	-	-
565 TRANSMISSION OF ELEC BY OTHERS	OM565	PTRAN	-	-	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	-	-	-	-	-	-	-	-
567 RENTS	OM567	PTRAN	-	-	-	-	-	-	-	-
568 MAINTENANCE SUPERVISION AND ENG	OM568	PTRAN	-	-	-	-	-	-	-	-
569 MAINTENANCE OF STRUCTURES	OM569	PTRAN	-	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	PTRAN	-	-	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	PTRAN	-	-	-	-	-	-	-	-
572 MAINT OF UNDERGROUND LINES	OM572	PTRAN	-	-	-	-	-	-	-	-
573 MAINT MISC	OM573	PTRAN	-	-	-	-	-	-	-	-
574 MAINT OF TRANS PLANT	OM574	PTRAN	-	-	-	-	-	-	-	-
Total Transmission Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Operation Expense										
580 OPERATION SUPERVISION AND ENGI	OM580	PDIST	198,190	136,952	-	31,359	27,065	9,423	-	-
581 LOAD DISPATCHING	OM581	P362	-	-	-	-	-	-	-	-
582 STATION EXPENSES	OM582	P362	-	-	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	73,689	509,666	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	OM584	P367	224,133	24,928	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	OM585	P371	-	-	-	-	-	3,735	-	-
586 METER EXPENSES	OM586	P370	-	-	-	-	465,716	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P369	-	-	-	11,046	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	307,811	212,701	-	48,703	42,034	14,636	-	-
588 MISC DISTR EXP -- MAPPING	OM588x	F015	-	-	-	-	-	-	-	-
589 RENTS	OM589	PDIST	-	-	-	-	-	-	-	-
Total Distribution Operation Expense	OMDO		\$ 803,822	\$ 884,247	\$ -	\$ 91,108	\$ 534,815	\$ 27,794	\$ -	\$ -

JACKSON PURCHASE ENERGY CORPORATION
Cost of Service Study
Functional Assignment and Classification
12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	Power Supply		Transmission	Station Equipment
				Demand	Energy	Demand	Demand
Operation and Maintenance Expenses (Continued)							
Distribution Maintenance Expense							
590 MAINTENANCE SUPERVISION AND EN	OM590	PDIST	\$ 41,687	-	-	-	5,641
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	148,466	-	-	-	148,466
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	2,869,922	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	95,536	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	11,987	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	20,461	-	-	-	-
597 MAINTENANCE OF METERS	OM597	P370	76,271	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	OM598	PDIST	238,388	-	-	-	32,257
Total Distribution Maintenance Expense	OMDM		\$ 3,502,718	\$ -	\$ -	\$ -	\$ 186,364
Total Distribution Operation and Maintenance Expenses			6,239,752	-	-	-	581,613
Transmission and Distribution Expenses			6,239,752	-	-	-	581,613
Steam Production, Transmission and Distribution Expenses			6,239,752	-	-	-	581,613
Production, Purchased Power, Trans and Distr Expenses	OMSUB		\$ 59,254,159	\$ 18,966,356	\$ 34,048,050	\$ -	\$ 581,613
Customer Accounts Expense							
901 SUPERVISION/CUSTOMER ACCTS	OM901	F009	\$ 136,621	-	-	-	-
902 METER READING EXPENSES	OM902	F009	18,434	-	-	-	-
903 RECORDS AND COLLECTION	OM903	F009	\$ 955,572	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F009	182,175	-	-	-	-
905 MISC CUST ACCOUNTS	OM903	F009	-	-	-	-	-
Total Customer Accounts Expense	OMCA		\$ 1,292,803	\$ -	\$ -	\$ -	\$ -
Customer Service Expense							
907 SUPERVISION	OM907	F010	\$ -	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F010	683	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	OM908x	F012	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F010	321	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F012	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F010	80,343	-	-	-	-
911 SUPERVISION	OM911	F010	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F012	-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F012	-	-	-	-	-
914 SALES	OM914	F012	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F012	-	-	-	-	-
917 MISC SALES EXPENSE	OM917	F012	-	-	-	-	-
Total Customer Service Expense	OMCS		\$ 81,347	\$ -	\$ -	\$ -	\$ -
Sub-Total Transmission, Distribution, Cust Acct and Cust Service	OMSUB2		7,613,902	-	-	-	581,613

JACKSON PURCHASE ENERGY CORPORATION
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12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Pri & Sec. Distr Plant		Customer Services		Meters	Lighting	Meter Reading Billing and Cust Acct Service	Load Management
			Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer
Operation and Maintenance Expenses (Continued)										
Distribution Maintenance Expense										
590 MAINTENANCE SUPERVISION AND EN	OM590	PDIST	17,727	12,250	-	2,805	2,421	843	-	-
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	-	-	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	362,524	2,507,398	-	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	85,974	9,562	-	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	5,857	6,130	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	-	-	-	-	-	20,461	-	-
597 MAINTENANCE OF METERS	OM597	P370	-	-	-	-	76,271	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	OM598	PDIST	101,375	70,051	-	16,040	13,844	4,820	-	-
Total Distribution Maintenance Expense	OMDM		\$ 573,458	\$ 2,605,391	\$ -	\$ 18,845	\$ 92,536	\$ 26,124	\$ -	\$ -
Total Distribution Operation and Maintenance Expenses			1,377,281	3,489,637	-	109,953	627,351	53,918	-	-
Transmission and Distribution Expenses			1,377,281	3,489,637	-	109,953	627,351	53,918	-	-
Steam Production, Transmission and Distribution Expenses			1,377,281	3,489,637	-	109,953	627,351	53,918	-	-
Production, Purchased Power, Trans and Distr Expenses	OMSUB		\$ 1,377,281	\$ 3,489,637	\$ -	\$ 109,953	\$ 627,351	\$ 53,918	\$ -	\$ -
Customer Accounts Expense										
901 SUPERVISION/CUSTOMER ACCTS	OM901	F009	-	-	-	-	-	-	136,621	-
902 METER READING EXPENSES	OM902	F009	-	-	-	-	-	-	18,434	-
903 RECORDS AND COLLECTION	OM903	F009	-	-	-	-	-	-	955,572	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F009	-	-	-	-	-	-	182,175	-
905 MISC CUST ACCOUNTS	OM903	F009	-	-	-	-	-	-	-	-
Total Customer Accounts Expense	OMCA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,292,803	\$ -
Customer Service Expense										
907 SUPERVISION	OM907	F010	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F010	-	-	-	-	-	-	683	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	OM908x	F012	-	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F010	-	-	-	-	-	-	321	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F012	-	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F010	-	-	-	-	-	-	80,343	-
911 SUPERVISION	OM911	F010	-	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F012	-	-	-	-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F012	-	-	-	-	-	-	-	-
914 SALES	OM914	F012	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F012	-	-	-	-	-	-	-	-
917 MISC SALES EXPENSE	OM917	F012	-	-	-	-	-	-	-	-
Total Customer Service Expense	OMCS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,347	\$ -
Sub-Total Transmission, Distribution, Cust Acct and Cust Service	OMSUB2		1,377,281	3,489,637	-	109,953	627,351	53,918	1,374,150	-

JACKSON PURCHASE ENERGY CORPORATION
Cost of Service Study
Functional Assignment and Classification

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	Power Supply		Transmission	Station Equipment
				Demand	Energy	Demand	Demand
Operation and Maintenance Expenses (Continued)							
Administrative and General Expense							
920 ADMIN. & GEN. SALARIES-	OM920	OMSUB2	\$ 772,398	-	-	-	59,002
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB2	459,365	-	-	-	38,710
923 OUTSIDE SERVICES EMPLOYED	OM923	OMSUB2	141,834	-	-	-	10,834
924 PROPERTY INSURANCE	OM924	NTPLANT	20,995	-	-	-	3,779
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB2	188,898	-	-	-	15,918
926 EMPLOYEE BENEFITS	OM926	LBSUB2	73,752	-	-	-	6,215
928 ASSOCIATED DUES	OM928	OMSUB2	55,375	-	-	-	4,230
929 DUPLICATE CHARGES - CREDIT	OM929	OMSUB2	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	OM930	OMSUB2	299,026	-	-	-	22,842
931 RENTS AND LEASES	OM931	NTPLANT	-	-	-	-	-
932 MAINTENANCE OF GENERAL PLANT	OM932	PGP	-	-	-	-	-
933 TRANSPORTATION EXPENSES	OM933	PGP	-	-	-	-	-
935 MAINT OF GENERAL PLANT	OM935	NTPLANT	104,653	-	-	-	18,837
Total Administrative and General Expense	OMAG		\$ 2,116,296	\$ -	\$ -	\$ -	\$ 180,367
Total Operation and Maintenance Expenses	TOM		\$ 62,744,604	\$ 18,966,356	\$ 34,048,050	\$ -	\$ 761,980
Operation and Maintenance Expenses Less Purchase Power	OMLPP		\$ 9,730,198	\$ -	\$ -	\$ -	\$ 761,980

JACKSON PURCHASE ENERGY CORPORATION

Cost of Service Study

Functional Assignment and Classification

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Pri & Sec. Distr Plant		Customer Services		Meters	Lighting	Meter Reading Billing and Cust Acct Service	Load Management
			Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer
Operation and Maintenance Expenses (Continued)										
Administrative and General Expense										
920 ADMIN. & GEN. SALARIES-	OM920	OMSUB2	139,719	354,009	-	11,154	63,642	5,470	139,402	-
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB2	84,828	160,125	-	8,787	53,990	4,281	108,644	-
923 OUTSIDE SERVICES EMPLOYED	OM923	OMSUB2	25,656	65,006	-	2,048	11,686	1,004	25,598	-
924 PROPERTY INSURANCE	OM924	NTPLANT	8,303	5,359	-	1,503	1,870	180	-	-
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB2	34,883	65,846	-	3,613	22,201	1,760	44,676	-
926 EMPLOYEE BENEFITS	OM926	LBSUB2	13,619	25,708	-	1,411	8,668	687	17,443	-
928 ASSOCIATED DUES	OM928	OMSUB2	10,017	25,380	-	800	4,563	392	9,994	-
929 DUPLICATE CHARGES - CREDIT	OM929	OMSUB2	-	-	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	OM930	OMSUB2	54,091	137,051	-	4,318	24,638	2,118	53,968	-
931 RENTS AND LEASES	OM931	NTPLANT	-	-	-	-	-	-	-	-
932 MAINTENANCE OF GENERAL PLANT	OM932	PGP	-	-	-	-	-	-	-	-
933 TRANSPORTATION EXPENSES	OM933	PGP	-	-	-	-	-	-	-	-
935 MAINT OF GENERAL PLANT	OM935	NTPLANT	41,387	26,713	-	7,493	9,324	900	-	-
Total Administrative and General Expense	OMAG		\$ 412,503	\$ 865,197	\$ -	\$ 41,128	\$ 200,583	\$ 16,793	\$ 399,725	\$ -
Total Operation and Maintenance Expenses	TOM		\$ 1,789,784	\$ 4,354,835	\$ -	\$ 151,081	\$ 827,934	\$ 70,711	\$ 1,773,875	\$ -
Operation and Maintenance Expenses Less Purchase Power	OMLPP		\$ 1,789,784	\$ 4,354,835	\$ -	\$ 151,081	\$ 827,934	\$ 70,711	\$ 1,773,875	\$ -

JACKSON PURCHASE ENERGY CORPORATION
Cost of Service Study
Functional Assignment and Classification

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	Power Supply		Transmission	Station Equipment
				Demand	Energy	Demand	Demand
Other Expenses							
Depreciation Expenses							
Steam Prod Plant	DEPRPP	PPROD	-	-	-	-	-
Transmission	DEPRTP	PTRAN	-	-	-	-	-
Dist-Structures	DEPRDP1	P361	-	-	-	-	-
Dist-Station	DEPRDP2	P362	-	-	-	-	-
Dist-Poles and Fixtures	DEPRDP3	P364	-	-	-	-	-
Dist-OH Conductor	DEPRDP4	P365	-	-	-	-	-
Dist-UG Conduit	DEPRDP5	P366	-	-	-	-	-
Dist-UG Conductor	DEPRDP6	P367	-	-	-	-	-
Dist-Line Transformers	DEPRDP7	P368	-	-	-	-	-
Dist-Services	DEPRDP8	P369	-	-	-	-	-
Dist-Meters	DEPRDP9	P370	-	-	-	-	-
Dist-Installations on Customer Premises	DEPRDP10	P371	-	-	-	-	-
Dist-Lighting & Signal Systems	DEPRDP11	P373	-	-	-	-	-
Distribution Plant	DEPRDP12	PDIST	5,548,462	-	-	-	750,789
General Plant	DEPRGP	PGP	147,667	-	-	-	19,982
Asset Retirement Costs	DEPRGP	PGP	-	-	-	-	-
AMORT LIMITED-TERM ELECT PLANT	DEPRLTEP	PT&D	-	-	-	-	-
AMORT ELECT PLANT ACQUISIT ADJ	DEPRAADJ	PDIST	-	-	-	-	-
Total Depreciation Expense	TDEPR		\$ 5,696,129	-	-	-	770,771
Property Taxes	PTAX	NTPLANT	\$ -	-	-	-	-
Other Taxes (PSC Assessment)	OT	NTPLANT	\$ 81,520	-	-	-	14,673
Interest -- LTD	INTLTD	NTPLANT	\$ 2,124,754	-	-	-	382,438
Interest -- Other	INTOTH	NTPLANT	\$ 17,395	-	-	-	3,131
Donations	DONAT	NTPLANT	\$ 1,915	-	-	-	345
Regulatory Liabilities	REGLIAB	NTPLANT	\$ -	-	-	-	-
Other Deductions	DEDUCT	NTPLANT	\$ -	-	-	-	-
Total Other Expenses	TOE		\$ 7,921,714	\$ -	\$ -	\$ -	\$ 1,171,357
Total Cost of Service (O&M + Other Expenses)			\$ 70,666,318	\$ 18,966,356	\$ 34,048,050	\$ -	\$ 1,933,337

JACKSON PURCHASE ENERGY CORPORATION
Cost of Service Study
Functional Assignment and Classification

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Pri & Sec. Distr Plant		Customer Services		Meters	Lighting	Meter Reading Billing and Cust Acct Service	Load Management
			Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer
Other Expenses										
Depreciation Expenses										
Steam Prod Plant	DEPRPP	PPROD	-	-	-	-	-	-	-	-
Transmission	DEPRTP	PTRAN	-	-	-	-	-	-	-	-
Dist-Structures	DEPRDP1	P361	-	-	-	-	-	-	-	-
Dist-Station	DEPRDP2	P362	-	-	-	-	-	-	-	-
Dist-Poles and Fixtures	DEPRDP3	P364	-	-	-	-	-	-	-	-
Dist-OH Conductor	DEPRDP4	P365	-	-	-	-	-	-	-	-
Dist-UG Conduit	DEPRDP5	P366	-	-	-	-	-	-	-	-
Dist-UG Conductor	DEPRDP6	P367	-	-	-	-	-	-	-	-
Dist-Line Transformers	DEPRDP7	P368	-	-	-	-	-	-	-	-
Dist-Services	DEPRDP8	P369	-	-	-	-	-	-	-	-
Dist-Meters	DEPRDP9	P370	-	-	-	-	-	-	-	-
Dist-Installations on Customer Premises	DEPRDP10	P371	-	-	-	-	-	-	-	-
Dist-Lighting & Signal Systems	DEPRDP11	P373	-	-	-	-	-	-	-	-
Distribution Plant	DEPRDP12	PDIST	2,359,500	1,630,442	-	373,332	322,212	112,188	-	-
General Plant	DEPRGP	PGP	62,796	43,393	-	9,936	8,575	2,986	-	-
Asset Retirement Costs	DEPRGP	PGP	-	-	-	-	-	-	-	-
AMORT LIMITED-TERM ELECT PLANT	DEPRLTEP	PT&D	-	-	-	-	-	-	-	-
AMORT ELECT PLANT ACQUISIT ADJ	DEPRAADJ	PDIST	-	-	-	-	-	-	-	-
Total Depreciation Expense	TDEPR		2,422,295	1,673,835	-	383,268	330,787	115,173	-	-
Property Taxes	PTAX	NTPLANT	-	-	-	-	-	-	-	-
Other Taxes (PSC Assessment)	OT	NTPLANT	32,238	20,808	-	5,837	7,263	701	-	-
Interest -- LTD	INTLTD	NTPLANT	840,265	542,354	-	152,139	189,294	18,265	-	-
Interest -- Other	INTOTH	NTPLANT	6,879	4,440	-	1,246	1,550	150	-	-
Donations	DONAT	NTPLANT	757	489	-	137	171	16	-	-
Regulatory Liabilities	REGLIAB	NTPLANT	-	-	-	-	-	-	-	-
Other Deductions	DEDUCT	NTPLANT	-	-	-	-	-	-	-	-
Total Other Expenses	TOE		\$ 3,302,435	\$ 2,241,927	\$ -	\$ 542,627	\$ 529,064	\$ 134,305	\$ -	\$ -
Total Cost of Service (O&M + Other Expenses)			\$ 5,092,218	\$ 6,596,761	\$ -	\$ 693,708	\$ 1,356,998	\$ 205,015	\$ 1,773,875	\$ -

JACKSON PURCHASE ENERGY CORPORATION
Cost of Service Study
Functional Assignment and Classification

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	Power Supply		Transmission	Station Equipment
				Demand	Energy	Demand	Demand
Labor Expenses							
Steam Power Production Operations Expense							
500 OPERATION SUPV AND ENGINEERING	LB500	PPROD	\$ -	-	-	-	-
501 FUEL	LB501	F017	-	-	-	-	-
502 STEAM EXPENSES	LB502	F016	-	-	-	-	-
503 STEAM FROM OTHER SOURCES	LB503	F016	-	-	-	-	-
504 STEAM TRANSFERRED - CREDIT	LB504	F016	-	-	-	-	-
505 ELECTRIC EXPENSES	LB505	F016	-	-	-	-	-
506 MISC STEAM POWER EXPENSES	LB506	F016	-	-	-	-	-
507 RENTS	LB507	F016	-	-	-	-	-
509 ALLOWANCES	LB509	F017	-	-	-	-	-
Total Steam Production Operation Expense	LBPO		\$ -	\$ -	\$ -	\$ -	\$ -
Steam Power Production Maintenance Expense							
510 MAINTENANCE SUPV AND ENGINEERING	LB510	F017	\$ -	-	-	-	-
511 MAINTENANCE OF STRUCTURES	LB511	F016	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	LB512	F017	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	LB513	F017	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	LB514	F016	-	-	-	-	-
Total Steam Production Maintenance Expense	LBPM		\$ -	\$ -	\$ -	\$ -	\$ -
Total Steam Production Operation and Maintenance Expenses	LBP		-	-	-	-	-

JACKSON PURCHASE ENERGY CORPORATION
Cost of Service Study
Functional Assignment and Classification

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Pri & Sec. Distr Plant		Customer Services		Meters	Lighting	Meter Reading Billing and Cust Acct Service	Load Management
			Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer
Labor Expenses										
Steam Power Production Operations Expense										
500 OPERATION SUPV AND ENGINEERING	LB500	PPROD	-	-	-	-	-	-	-	-
501 FUEL	LB501	F017	-	-	-	-	-	-	-	-
502 STEAM EXPENSES	LB502	F016	-	-	-	-	-	-	-	-
503 STEAM FROM OTHER SOURCES	LB503	F016	-	-	-	-	-	-	-	-
504 STEAM TRANSFERRED - CREDIT	LB504	F016	-	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES	LB505	F016	-	-	-	-	-	-	-	-
506 MISC STEAM POWER EXPENSES	LB506	F016	-	-	-	-	-	-	-	-
507 RENTS	LB507	F016	-	-	-	-	-	-	-	-
509 ALLOWANCES	LB509	F017	-	-	-	-	-	-	-	-
Total Steam Production Operation Expense	LBPO		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Steam Power Production Maintenance Expense										
510 MAINTENANCE SUPV AND ENGINEERING	LB510	F017	-	-	-	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	LB511	F016	-	-	-	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	LB512	F017	-	-	-	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	LB513	F017	-	-	-	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	LB514	F016	-	-	-	-	-	-	-	-
Total Steam Production Maintenance Expense	LBPM		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Steam Production Operation and Maintenance Expenses	LBP		-	-	-	-	-	-	-	-

JACKSON PURCHASE ENERGY CORPORATION
Cost of Service Study
Functional Assignment and Classification
12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	Power Supply		Transmission	Station Equipment
				Demand	Energy	Demand	Demand
Labor Expenses (Continued)							
Purchased Power							
555 PURCHASED POWER	LB555	OMPP	\$ -	-	-	-	-
557 OTHER EXPENSES	LB557	OMPP	-	-	-	-	-
Total Purchased Power Labor	LBPP		\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Labor Expenses							
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	\$ -	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	LB568	PTRAN	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	-	-	-	-	-
Total Transmission Labor Expenses			\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Operation Labor Expense							
580 OPERATION SUPERVISION AND ENGI	LB580	PDIST	\$ 363,465	-	-	-	49,182
581 LOAD DISPATCHING	LB581	P362	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	75,070	-	-	-	75,070
583 OVERHEAD LINE EXPENSES	LB583	P365	152,442	-	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	38,843	-	-	-	-
585 STREET LIGHTING EXPENSE	LB585	P371	-	-	-	-	-
586 METER EXPENSES	LB586	P370	371,024	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P369	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	552,795	-	-	-	74,801
589 RENTS	LB589	PDIST	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		\$ 1,553,640	\$ -	\$ -	\$ -	\$ 199,053

JACKSON PURCHASE ENERGY CORPORATION
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12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Pri & Sec. Distr Plant		Customer Services		Meters	Lighting	Meter Reading Billing and Cust Acct Service	Load Management
			Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer
Labor Expenses (Continued)										
Purchased Power										
555 PURCHASED POWER	LB555	OMPP	-	-	-	-	-	-	-	-
557 OTHER EXPENSES	LB557	OMPP	-	-	-	-	-	-	-	-
Total Purchased Power Labor	LBPP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Labor Expenses										
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	-	-	-	-	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	-	-	-	-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	-	-	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	-	-	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	-	-	-	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	LB568	PTRAN	-	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	-	-	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	-	-	-	-	-	-	-	-
Total Transmission Labor Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Operation Labor Expense										
580 OPERATION SUPERVISION AND ENGI	LB580	PDIST	154,565	106,806	-	24,456	21,107	7,349	-	-
581 LOAD DISPATCHING	LB581	P362	-	-	-	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	-	-	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	19,256	133,186	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	34,955	3,888	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	LB585	P371	-	-	-	-	-	-	-	-
586 METER EXPENSES	LB586	P370	-	-	-	-	371,024	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P369	-	-	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	235,078	162,442	-	37,195	32,102	11,177	-	-
589 RENTS	LB589	PDIST	-	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		\$ 443,854	\$ 406,321	\$ -	\$ 61,651	\$ 424,234	\$ 18,526	\$ -	\$ -

JACKSON PURCHASE ENERGY CORPORATION
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12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	Power Supply		Transmission	Station Equipment
				Demand	Energy	Demand	Demand
Labor Expenses (Continued)							
Distribution Maintenance Labor Expense							
590 MAINTENANCE SUPERVISION AND EN	LB590	PDIST	\$ 36,795	-	-	-	4,979
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	110,884	-	-	-	110,884
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	1,065,860	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	77,870	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	14,502	-	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	39,134	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	201,136	-	-	-	27,217
Total Distribution Maintenance Labor Expense	LBDM		\$ 1,546,181	\$ -	\$ -	\$ -	\$ 143,079
Total Distribution Operation and Maintenance Labor Expenses			3,099,821	-	-	-	342,133
Transmission and Distribution Labor Expenses			3,099,821	-	-	-	342,133
Purchased Power, Transmission and Distribution Labor Expenses	LBSUB		\$ 3,099,821	\$ -	\$ -	\$ -	\$ 342,133
Customer Accounts Expense							
901 SUPERVISION/CUSTOMER ACCTS	LB901	F009	\$ 136,621	-	-	-	-
902 METER READING EXPENSES	LB902	F009	15,844	-	-	-	-
903 RECORDS AND COLLECTION	LB903	F009	727,438	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F009	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F009	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		\$ 879,902	\$ -	\$ -	\$ -	\$ -
Customer Service Expense							
907 SUPERVISION	LB907	F010	\$ -	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F010	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F012	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F010	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F012	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F010	80,343	-	-	-	-
911 SUPERVISION	LB911	F010	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F012	-	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F012	-	-	-	-	-
915 MDSE-JOBING-CONTRACT	LB915	F012	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F012	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		\$ 80,343	\$ -	\$ -	\$ -	\$ -
Sub-Total Trans, Distr, Cust Acct and Cust Service Labor Exp	LBSUB2		4,060,066	-	-	-	342,133

JACKSON PURCHASE ENERGY CORPORATION
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12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Pri & Sec. Distr Plant		Customer Services		Meters	Lighting	Meter Reading Billing and Cust Acct Service	Load Management
			Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer
Labor Expenses (Continued)										
Distribution Maintenance Labor Expense										
590 MAINTENANCE SUPERVISION AND EN	LB590	PDIST	15,647	10,812	-	2,476	2,137	744	-	-
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	-	-	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	134,638	931,222	-	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	70,076	7,794	-	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	-	-	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-	-	-	-	-	14,502	-	-
597 MAINTENANCE OF METERS	LB597	P370	-	-	-	-	39,134	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	85,534	59,105	-	13,534	11,680	4,067	-	-
Total Distribution Maintenance Labor Expense	LBDM		\$ 305,895	\$ 1,008,933	\$ -	\$ 16,009	\$ 52,951	\$ 19,313	\$ -	\$ -
Total Distribution Operation and Maintenance Labor Expenses			749,749	1,415,255	-	77,661	477,185	37,839	-	-
Transmission and Distribution Labor Expenses			749,749	1,415,255	-	77,661	477,185	37,839	-	-
Purchased Power, Transmission and Distribution Labor Expenses	LBSUB		\$ 749,749	\$ 1,415,255	\$ -	\$ 77,661	\$ 477,185	\$ 37,839	\$ -	\$ -
Customer Accounts Expense										
901 SUPERVISION/CUSTOMER ACCTS	LB901	F009	-	-	-	-	-	-	136,621	-
902 METER READING EXPENSES	LB902	F009	-	-	-	-	-	-	15,844	-
903 RECORDS AND COLLECTION	LB903	F009	-	-	-	-	-	-	727,438	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F009	-	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F009	-	-	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 879,902	\$ -
Customer Service Expense										
907 SUPERVISION	LB907	F010	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F010	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F012	-	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F010	-	-	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F012	-	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F010	-	-	-	-	-	-	80,343	-
911 SUPERVISION	LB911	F010	-	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F012	-	-	-	-	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F012	-	-	-	-	-	-	-	-
915 MDSE-JOBING-CONTRACT	LB915	F012	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F012	-	-	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,343	\$ -
Sub-Total Trans, Distr, Cust Acct and Cust Service Labor Exp	LBSUB2		749,749	1,415,255	-	77,661	477,185	37,839	960,245	-

JACKSON PURCHASE ENERGY CORPORATION

Cost of Service Study

Functional Assignment and Classification

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	Power Supply		Transmission	Station Equipment	
				Demand	Energy	Demand	Demand	
Labor Expenses (Continued)								
Administrative and General Expense								
920 ADMIN. & GEN. SALARIES-	LB920	OMSUB2	\$ 769,444	-	-	-	-	58,776
921 OFFICE SUPPLIES AND EXPENSES	LB921	LBSUB2	-	-	-	-	-	-
923 OUTSIDE SERVICES EMPLOYED	LB923	OMSUB2	-	-	-	-	-	-
924 PROPERTY INSURANCE	LB924	NTPLANT	-	-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB2	60,191	-	-	-	-	5,072
926 EMPLOYEE BENEFITS	LB926	LBSUB2	73,491	-	-	-	-	6,193
928 REGULATORY COMMISSION EXPENSES	LB928	OMSUB2	-	-	-	-	-	-
929 DUPLICATE CHARGES-CR	LB929	OMSUB2	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	OMSUB2	12,010	-	-	-	-	917
931 RENTS AND LEASES	LB931	NTPLANT	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	LB935	PGP	5,082	-	-	-	-	688
950 PAYROLL GENERAL LEDGER DEFAULT	LB950	PGP	-	-	-	-	-	-
Total Administrative and General Expense	LBAG		\$ 920,218	\$ -	\$ -	\$ -	\$ -	\$ 71,647
Total Operation and Maintenance Expenses	TLB		\$ 4,980,285	\$ -	\$ -	\$ -	\$ -	\$ 413,779
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$ 4,980,285	\$ -	\$ -	\$ -	\$ -	\$ 413,779

JACKSON PURCHASE ENERGY CORPORATION

Cost of Service Study

Functional Assignment and Classification

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Pri & Sec. Distr Plant		Customer Services		Meters	Lighting	Meter Reading Billing and Cust Acct Service	Load Management
			Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer
Labor Expenses (Continued)										
Administrative and General Expense										
920 ADMIN. & GEN. SALARIES-	LB920	OMSUB2	139,185	352,655	-	11,112	63,399	5,449	138,868	-
921 OFFICE SUPPLIES AND EXPENSES	LB921	LBSUB2	-	-	-	-	-	-	-	-
923 OUTSIDE SERVICES EMPLOYED	LB923	OMSUB2	-	-	-	-	-	-	-	-
924 PROPERTY INSURANCE	LB924	NTPLANT	-	-	-	-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB2	11,115	20,981	-	1,151	7,074	561	14,236	-
926 EMPLOYEE BENEFITS	LB926	LBSUB2	13,571	25,617	-	1,406	8,637	685	17,381	-
928 REGULATORY COMMISSION EXPENSES	LB928	OMSUB2	-	-	-	-	-	-	-	-
929 DUPLICATE CHARGES-CR	LB929	OMSUB2	-	-	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	OMSUB2	2,173	5,505	-	173	990	85	2,168	-
931 RENTS AND LEASES	LB931	NTPLANT	-	-	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	LB935	PGP	2,161	1,494	-	342	295	103	-	-
950 PAYROLL GENERAL LEDGER DEFAULT	LB950	PGP	-	-	-	-	-	-	-	-
Total Administrative and General Expense	LBAG		\$ 168,205	\$ 406,252	\$ -	\$ 14,184	\$ 80,395	\$ 6,883	\$ 172,653	\$ -
Total Operation and Maintenance Expenses	TLB		\$ 917,954	\$ 1,821,506	\$ -	\$ 91,845	\$ 557,580	\$ 44,722	\$ 1,132,898	\$ -
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$ 917,954	\$ 1,821,506	\$ -	\$ 91,845	\$ 557,580	\$ 44,722	\$ 1,132,898	\$ -

JACKSON PURCHASE ENERGY CORPORATION

Cost of Service Study

Functional Assignment and Classification

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	Power Supply		Transmission	Station Equipment
				Demand	Energy	Demand	Demand
Functional Vectors							
Station Equipment	F001		1.000000	0.000000	0.000000	0.000000	1.000000
Poles, Towers and Fixtures	F002		1.000000	0.000000	0.000000	0.000000	0.000000
Overhead Conductors and Devices	F003		1.000000	0.000000	0.000000	0.000000	0.000000
Underground Conductors and Devices	F004		1.000000	0.000000	0.000000	0.000000	0.000000
Line Transformers	F005		1.000000	0.000000	0.000000	0.000000	0.000000
Services	F006		1.000000	0.000000	0.000000	0.000000	0.000000
Meters	F007		1.000000	0.000000	0.000000	0.000000	0.000000
Street Lighting	F008		1.000000	0.000000	0.000000	0.000000	0.000000
Meter Reading	F009		1.000000	0.000000	0.000000	0.000000	0.000000
Billing	F010		1.000000	0.000000	0.000000	0.000000	0.000000
Transmission	F011		1.000000	0.000000	0.000000	1.000000	0.000000
Load Management	F012		1.000000	0.000000	0.000000	0.000000	0.000000
Purchased Power Expenses	OMPP		1.000000	0.3578	0.6422	-	-
Intallations on Customer Premises - Plant in Service	F013		1.000000	-	-	-	-
Intallations on Customer Premises - Accum Depr	F014		1.000000	-	-	-	-
Mapping	F015		1.000000	0.000000	0.000000	0.000000	0.000000
Production - Demand	F016		1.000000	1.000000	0.000000	0.000000	0.000000
Production - Energy	F017		1.000000	0.000000	1.000000	0.000000	0.000000

JACKSON PURCHASE ENERGY CORPORATION
Cost of Service Study
Functional Assignment and Classification
12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Pri & Sec. Distr Plant		Customer Services		Meters	Lighting	Meter Reading Billing and Cust Acct Service	Load Management
			Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer
Functional Vectors										
Station Equipment	F001		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Poles, Towers and Fixtures	F002		0.725720	0.274280	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Overhead Conductors and Devices	F003		0.126319	0.873681	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Underground Conductors and Devices	F004		0.899913	0.100087	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Line Transformers	F005		0.488606	0.511394	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Services	F006		0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
Meters	F007		0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
Street Lighting	F008		0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
Meter Reading	F009		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
Billing	F010		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
Transmission	F011		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Load Management	F012		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
Purchased Power Expenses										
	OMPP		-	-	-	-	-	-	-	-
Intallations on Customer Premises - Plant in Service	F013		-	-	-	-	-	1.00000	-	-
Intallations on Customer Premises - Accum Depr	F014		-	-	-	-	-	1.00000	-	-
Mapping	F015		0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Production - Demand	F016		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Production - Energy	F017		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

Exhibit JW-5

COSS: Allocation to Rate Classes & Returns

JACKSON PURCHASE ENERGY CORPORATION

Cost of Service Study

Class Allocation

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	R - Residential R	C-1 Small Commercial Single Phase C1	C-3 Small Commercial Three Phase C3	D - Commercial and Industrial Demand < 3,000 kW D	I-E - Large Commercial Existing I-E	I-E - Large Commercial Existing - DIRECT SERVE I-E	L - Large Commercial and Industrial 3,000 - 5,000 kW L	OL - Outdoor Lighting OL
Plant in Service											
Production & Purchase Power											
Demand	PLPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	PLPPE	PPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	PLPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission											
Demand	PLTD	TA1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Station Equipment											
Demand	PLSED	SA1	\$ 21,522,537	\$ 13,365,453	\$ 1,051,977	\$ 377,479	\$ 5,662,728	\$ 209,763	\$ 273,990	\$ 413,146	\$ 168,002
Primary & Secondary Distribution Plant											
Demand	PLDPD	DA1	\$ 67,638,712	\$ 41,519,860	\$ 986,507	\$ 1,422,102	\$ 20,426,303	\$ 646,570	\$ 733,472	\$ 1,179,685	\$ 724,212
Customer	PLDPC	C01	\$ 46,739,153	\$ 39,910,915	\$ 5,136,760	\$ 720,684	\$ 962,996	\$ 1,563	\$ 1,563	\$ 1,563	\$ 3,109
Total Primary Distribution Plant	PLD		\$ 114,377,865	\$ 81,430,775	\$ 6,123,267	\$ 2,142,786	\$ 21,389,299	\$ 648,134	\$ 735,036	\$ 1,181,248	\$ 727,321
Customer Services											
Demand	PLCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	PLCSC	SERV	\$ 10,702,135	\$ 8,735,751	\$ 1,284,960	\$ 225,349	\$ 451,675	\$ 1,466	\$ 1,466	\$ 1,466	\$ -
Total Customer Services			\$ 10,702,135	\$ 8,735,751	\$ 1,284,960	\$ 225,349	\$ 451,675	\$ 1,466	\$ 1,466	\$ 1,466	\$ -
Meters											
Customer	PLMC	C03	\$ 9,236,692	\$ 5,645,172	\$ 1,598,444	\$ 562,690	\$ 1,416,587	\$ 4,599	\$ 4,599	\$ 4,599	\$ -
Lighting Systems											
Customer	PLLSC	C04	\$ 3,216,031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,216,031
Meter Reading, Billing and Customer Service											
Customer	PLMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Load Management											
Customer	PLCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	PLT		\$ 159,055,261	\$ 109,177,151	\$ 10,058,648	\$ 3,308,303	\$ 28,920,289	\$ 863,963	\$ 1,015,092	\$ 1,600,460	\$ 4,111,354

JACKSON PURCHASE ENERGY CORPORATION

Cost of Service Study

Class Allocation

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	R - Residential R	C-1 Small Commercial Single Phase C1	C-3 Small Commercial Three Phase C3	D - Commercial and Industrial Demand < 3,000 kW D	I-E - Large Commercial Existing I-E	I-E - Large Commercial Existing - DIRECT SERVE I-E	L - Large Commercial and Industrial 3,000 - 5,000 kW L	OL - Outdoor Lighting OL		
Net Utility Plant													
Production & Purchase Power													
Demand	NPPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Energy	NPPPE	PPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Purchase Power	NPPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Transmission													
Demand	NPTD	TA1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Station Equipment													
Demand	NPSED	SA1	\$ 17,013,691	\$ 10,565,468	\$ 831,594	\$ 298,399	\$ 4,476,419	\$ 165,819	\$ 216,591	\$ 326,594	\$ 132,807		
Primary Distribution Plant													
Demand	NPPDP	DA1	\$ 37,381,262	\$ 22,946,397	\$ 545,204	\$ 785,940	\$ 11,288,816	\$ 357,334	\$ 405,361	\$ 651,965	\$ 400,243		
Customer	NPDPC	C01	\$ 24,127,977	\$ 20,603,061	\$ 2,651,730	\$ 372,036	\$ 497,124	\$ 807	\$ 807	\$ 807	\$ 1,605		
Total Primary Distribution Plant			\$ 61,509,239	\$ 43,549,459	\$ 3,196,934	\$ 1,157,976	\$ 11,785,940	\$ 358,141	\$ 406,168	\$ 652,772	\$ 401,849		
Customer Services													
Demand	NPCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Customer	NPCSC	SERV	\$ 6,768,287	\$ 5,524,699	\$ 812,640	\$ 142,516	\$ 285,650	\$ 927	\$ 927	\$ 927	\$ -		
Total Customer Services			\$ 6,768,287	\$ 5,524,699	\$ 812,640	\$ 142,516	\$ 285,650	\$ 927	\$ 927	\$ 927	\$ -		
Meters													
Customer	NPMC	C03	\$ 8,421,229	\$ 5,146,787	\$ 1,457,325	\$ 513,013	\$ 1,291,523	\$ 4,193	\$ 4,193	\$ 4,193	\$ -		
Lighting Systems													
Customer	NPLSC	C04	\$ 812,545	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 812,545		
Meter Reading, Billing and Customer Service													
Customer	NPMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Load Management													
Customer	NPCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total	NPT		\$ 94,524,992	\$ 64,786,414	\$ 6,298,493	\$ 2,111,904	\$ 17,839,533	\$ 529,081	\$ 627,880	\$ 984,487	\$ 1,347,200		

0.69

JACKSON PURCHASE ENERGY CORPORATION

Cost of Service Study

Class Allocation

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	R - Residential R	C-1 Small Commercial Single Phase C1	C-3 Small Commercial Three Phase C3	D - Commercial and Industrial Demand < 3,000 kW D	I-E - Large Commercial Existing I-E	I-E - Large Commercial Existing - DIRECT SERVE I-E	L - Large Commercial and Industrial 3,000 - 5,000 kW L	OL - Outdoor Lighting OL
Net Cost Rate Base											
Production & Purchase Power											
Demand	RBPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	RBPPE	PPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	RBPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission											
Demand	RBTD	TA1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Station Equipment											
Demand	RBSER	SA1	\$ 17,760,181	\$ 11,029,037	\$ 868,081	\$ 311,491	\$ 4,672,826	\$ 173,094	\$ 226,094	\$ 340,924	\$ 138,634
Primary Distribution Plant											
Demand	RBDPD	DA1	\$ 39,651,640	\$ 24,340,063	\$ 578,317	\$ 833,675	\$ 11,974,451	\$ 379,037	\$ 429,981	\$ 691,563	\$ 424,553
Customer	RBDPC	C01	\$ 26,086,594	\$ 22,275,539	\$ 2,866,987	\$ 402,236	\$ 537,478	\$ 873	\$ 873	\$ 873	\$ 1,735
Total Primary Distribution Plant			\$ 65,738,233	\$ 46,615,602	\$ 3,445,304	\$ 1,235,911	\$ 12,511,929	\$ 379,910	\$ 430,854	\$ 692,435	\$ 426,288
Customer Services											
Demand	RBCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	RBCSC	SERV	\$ 7,111,004	\$ 5,804,446	\$ 853,788	\$ 149,732	\$ 300,114	\$ 974	\$ 974	\$ 974	\$ -
Total Customer Services			\$ 7,111,004	\$ 5,804,446	\$ 853,788	\$ 149,732	\$ 300,114	\$ 974	\$ 974	\$ 974	\$ -
Meters											
Customer	RBMC	C03	\$ 8,804,210	\$ 5,380,853	\$ 1,523,602	\$ 536,344	\$ 1,350,259	\$ 4,384	\$ 4,384	\$ 4,384	\$ -
Lighting Systems											
Customer	RBLSC	C04	\$ 918,696	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 918,696
Meter Reading, Billing and Customer Service											
Customer	RBMRBC	C05	\$ 221,734	\$ 189,341	\$ 24,369	\$ 3,419	\$ 4,569	\$ 7	\$ 7	\$ 7	\$ 15
Load Management											
Customer	RBCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	RBT		\$ 100,554,060	\$ 69,019,279 0.69	\$ 6,715,144 0.07	\$ 2,236,898 0.02	\$ 18,839,697 0.19	\$ 558,370 0.01	\$ 662,314 0.01	\$ 1,038,725 0.01	\$ 1,483,633 0.01

JACKSON PURCHASE ENERGY CORPORATION

Cost of Service Study

Class Allocation

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	R - Residential R	C-1 Small Commercial Single Phase C1	C-3 Small Commercial Three Phase C3	D - Commercial and Industrial Demand < 3,000 kW D	I-E - Large Commercial Existing I-E	I-E - Large Commercial Existing - DIRECT SERVE I-E	L - Large Commercial and Industrial 3,000 - 5,000 kW L	OL - Outdoor Lighting OL
Operation and Maintenance Expenses											
Production & Purchase Power											
Demand	OMPPD	PPDA	\$ 18,966,356	\$ 11,757,720	\$ 925,434	\$ 332,072	\$ 4,981,557	\$ 184,531	\$ 273,800	\$ 363,449	\$ 147,793
Energy	OMPPE	PPEA	\$ 34,048,050	\$ 19,582,315	\$ 1,784,150	\$ 629,973	\$ 10,035,855	\$ 922,726	\$ 242,912	\$ 390,638	\$ 459,482
Total Purchase Power	OMPPT		\$ 53,014,406	\$ 31,340,035	\$ 2,709,584	\$ 962,044	\$ 15,017,412	\$ 1,107,256	\$ 516,712	\$ 754,086	\$ 607,275
Transmission											
Demand	OMTD	TOMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Station Equipment											
Demand	OMSED	SOMA	\$ 761,980	\$ 473,188	\$ 37,244	\$ 13,364	\$ 200,482	\$ 7,426	\$ 9,700	\$ 14,627	\$ 5,948
Primary Distribution Plant											
Demand	OMDPD	DOM	\$ 1,789,784	\$ 1,098,654	\$ 26,104	\$ 37,630	\$ 540,499	\$ 17,109	\$ 19,408	\$ 31,216	\$ 19,163
Customer	OMDPC	C01	\$ 4,354,835	\$ 3,718,626	\$ 478,608	\$ 67,148	\$ 89,725	\$ 146	\$ 146	\$ 146	\$ 290
Total Primary Distribution Plant			\$ 6,144,618	\$ 4,817,280	\$ 504,712	\$ 104,779	\$ 630,224	\$ 17,255	\$ 19,554	\$ 31,361	\$ 19,453
Customer Services											
Demand	OMCSD	SERV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	OMCSC	SERV	\$ 151,081	\$ 123,322	\$ 18,140	\$ 3,181	\$ 6,376	\$ 21	\$ 21	\$ 21	\$ -
Total Customer Services			\$ 151,081	\$ 123,322	\$ 18,140	\$ 3,181	\$ 6,376	\$ 21	\$ 21	\$ 21	\$ -
Meters											
Customer	OMMC	C03	\$ 827,934	\$ 506,007	\$ 143,277	\$ 50,437	\$ 126,976	\$ 412	\$ 412	\$ 412	\$ -
Lighting Systems											
Customer	OMLSC	C04	\$ 70,711	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,711
Meter Reading, Billing and Customer Service											
Customer	OMMRBC	C05	\$ 1,773,875	\$ 1,514,725	\$ 194,954	\$ 27,352	\$ 36,548	\$ 59	\$ 59	\$ 59	\$ 118
Load Management											
Customer	OMCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	OMT		\$ 62,744,604	\$ 38,774,557 0.62	\$ 3,607,911 0.06	\$ 1,161,157 0.02	\$ 16,018,020 0.26	\$ 1,132,429 0.02	\$ 546,459 0.01	\$ 800,567 0.01	\$ 703,505 0.01

JACKSON PURCHASE ENERGY CORPORATION
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	R - Residential R	C-1 Small Commercial Single Phase C1	C-3 Small Commercial Three Phase C3	D - Commercial and Industrial Demand < 3,000 kW D	I-E - Large Commercial Existing I-E	I-E - Large Commercial Existing - DIRECT SERVE I-E	L - Large Commercial and Industrial 3,000 - 5,000 kW L	OL - Outdoor Lighting OL
Labor Expenses											
Production & Purchase Power											
Demand	LBPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	LBPPE	PPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	LBPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission											
Demand	LBTD	TOMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Station Equipment											
Demand	LBSED	SOMA	\$ 413,779	\$ 256,956	\$ 20,225	\$ 7,257	\$ 108,868	\$ 4,033	\$ 5,268	\$ 7,943	\$ 3,230
Primary Distribution Plant											
Demand	LBDPD	DOM	\$ 917,954	\$ 563,484	\$ 13,388	\$ 19,300	\$ 277,214	\$ 8,775	\$ 9,954	\$ 16,010	\$ 9,829
Customer	LBDPC	C01	\$ 1,821,506	\$ 1,555,398	\$ 200,188	\$ 28,086	\$ 37,530	\$ 61	\$ 61	\$ 61	\$ 121
Total Primary Distribution Plant			\$ 2,739,460	\$ 2,118,882	\$ 213,577	\$ 47,386	\$ 314,744	\$ 8,836	\$ 10,015	\$ 16,071	\$ 9,950
Customer Services											
Demand	LBCSD	SERV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	LBCSC	SERV	\$ 91,845	\$ 74,969	\$ 11,027	\$ 1,934	\$ 3,876	\$ 13	\$ 13	\$ 13	\$ -
Total Customer Services			\$ 91,845	\$ 74,969	\$ 11,027	\$ 1,934	\$ 3,876	\$ 13	\$ 13	\$ 13	\$ -
Meters											
Customer	LBMC	C03	\$ 557,580	\$ 340,775	\$ 96,491	\$ 33,967	\$ 85,513	\$ 278	\$ 278	\$ 278	\$ -
Lighting Systems											
Customer	LBLSC	C04	\$ 44,722	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,722
Meter Reading, Billing and Customer Service											
Customer	LBMRBC	C05	\$ 1,132,898	\$ 967,391	\$ 124,509	\$ 17,468	\$ 23,342	\$ 38	\$ 38	\$ 38	\$ 75
Load Management											
Customer	LBCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	LBT		\$ 4,980,285	\$ 3,758,973 0.75	\$ 465,829 0.09	\$ 108,013 0.02	\$ 536,343 0.11	\$ 13,197 0.00	\$ 15,611 0.00	\$ 24,342 0.00	\$ 57,977 0.01

JACKSON PURCHASE ENERGY CORPORATION
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	R - Residential R	C-1 Small Commercial Single Phase C1	C-3 Small Commercial Three Phase C3	D - Commercial and Industrial Demand < 3,000 kW D	I-E - Large Commercial Existing I-E	I-E - Large Commercial Existing - DIRECT SERVE I-E	L - Large Commercial and Industrial 3,000 - 5,000 kW L	OL - Outdoor Lighting OL
Depreciation Expenses											
Production & Purchase Power											
Demand	DPPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	DPPPE	PPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	DPPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission											
Demand	DPTD	TA1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Station Equipment											
Demand	DPSED	SA1	\$ 770,771	\$ 478,647	\$ 37,674	\$ 13,518	\$ 202,795	\$ 7,512	\$ 9,812	\$ 14,796	\$ 6,017
Primary Distribution Plant											
Demand	DPDPD	DA1	\$ 2,422,295	\$ 1,486,920	\$ 35,329	\$ 50,929	\$ 731,512	\$ 23,155	\$ 26,267	\$ 42,247	\$ 25,936
Customer	DPDPC	C01	\$ 1,673,835	\$ 1,429,300	\$ 183,959	\$ 25,809	\$ 34,487	\$ 56	\$ 56	\$ 56	\$ 111
Total Primary Distribution Plant			\$ 4,096,130	\$ 2,916,220	\$ 219,288	\$ 76,738	\$ 765,999	\$ 23,211	\$ 26,323	\$ 42,303	\$ 26,047
Customer Services											
Demand	DPCSD	SERV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	DPCSC	SERV	\$ 383,268	\$ 312,847	\$ 46,017	\$ 8,070	\$ 16,176	\$ 53	\$ 53	\$ 53	\$ -
Total Customer Services			\$ 383,268	\$ 312,847	\$ 46,017	\$ 8,070	\$ 16,176	\$ 53	\$ 53	\$ 53	\$ -
Meters											
Customer	DPMC	C03	\$ 330,787	\$ 202,166	\$ 57,244	\$ 20,151	\$ 50,731	\$ 165	\$ 165	\$ 165	\$ -
Lighting Systems											
Customer	DPLSC	C04	\$ 115,173	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,173
Meter Reading, Billing and Customer Service											
Customer	DPMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Load Management											
Customer	DPCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	DPT		\$ 5,696,129	\$ 3,909,881	\$ 360,223	\$ 118,478	\$ 1,035,701	\$ 30,940	\$ 36,353	\$ 57,316	\$ 147,237
				0.69	0.06	0.02	0.18	0.01	0.01	0.01	0.03

JACKSON PURCHASE ENERGY CORPORATION
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	R - Residential		C-1 Small	C-3 Small	D - Commercial and Industrial	I-E - Large Commercial Existing	I-E - Large Commercial Existing - DIRECT SERVE	L - Large Commercial and Industrial 3,000 - 5,000 kW	OL - Outdoor Lighting
				R	R	Phase C1	Phase C3	Demand < 3,000 kW	I-E	I-E	L	OL
Property Taxes												
Production & Purchase Power												
Demand	PTPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	PTPPE	PPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	PTPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission												
Demand	PTTD	TOMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Station Equipment												
Demand	PTSED	SOMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Distribution Plant												
Demand	PTDPD	DOM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	PTDPC	C01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Primary Distribution Plant			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Services												
Demand	PTCSD	SERV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	PTCSC	SERV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Customer Services			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Meters												
Customer	PTMC	C03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lighting Systems												
Customer	PTLSC	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Meter Reading, Billing and Customer Service												
Customer	PTMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Load Management												
Customer	PTCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	PTT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

JACKSON PURCHASE ENERGY CORPORATION

Cost of Service Study

Class Allocation

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	R - Residential R	C-1 Small Commercial Single Phase C1	C-3 Small Commercial Three Phase C3	D - Commercial and Industrial Demand < 3,000 kW D	I-E - Large Commercial Existing I-E	I-E - Large Commercial Existing - DIRECT SERVE I-E	L - Large Commercial and Industrial 3,000 - 5,000 kW L	OL - Outdoor Lighting OL
Other Taxes											
Production & Purchase Power											
Demand	OTPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	OTPPE	PPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	OTPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission											
Demand	OTTD	TOMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Station Equipment											
Demand	OTSED	SOMA	\$ 14,673	\$ 9,112	\$ 717	\$ 257	\$ 3,861	\$ 143	\$ 187	\$ 282	\$ 115
Primary Distribution Plant											
Demand	OTDPD	DOM	\$ 32,238	\$ 19,789	\$ 470	\$ 678	\$ 9,736	\$ 308	\$ 350	\$ 562	\$ 345
Customer	OTDPC	C01	\$ 20,808	\$ 17,768	\$ 2,287	\$ 321	\$ 429	\$ 1	\$ 1	\$ 1	\$ 1
Total Primary Distribution Plant			\$ 53,047	\$ 37,558	\$ 2,757	\$ 999	\$ 10,164	\$ 309	\$ 350	\$ 563	\$ 347
Customer Services											
Demand	OTCSD	SERV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	OTCSC	SERV	\$ 5,837	\$ 4,765	\$ 701	\$ 123	\$ 246	\$ 1	\$ 1	\$ 1	\$ -
Total Customer Services			\$ 5,837	\$ 4,765	\$ 701	\$ 123	\$ 246	\$ 1	\$ 1	\$ 1	\$ -
Meters											
Customer	OTMC	C03	\$ 7,263	\$ 4,439	\$ 1,257	\$ 442	\$ 1,114	\$ 4	\$ 4	\$ 4	\$ -
Lighting Systems											
Customer	OTLSC	C04	\$ 701	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 701
Meter Reading, Billing and Customer Service											
Customer	OTMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Load Management											
Customer	OTCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	OTT		\$ 81,520	\$ 55,873	\$ 5,432	\$ 1,821	\$ 15,385	\$ 456	\$ 541	\$ 849	\$ 1,162
				0.69	0.07	0.02	0.19	0.01	0.01	0.01	0.01

JACKSON PURCHASE ENERGY CORPORATION

Cost of Service Study

Class Allocation

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	R - Residential R	C-1 Small Commercial Single Phase C1	C-3 Small Commercial Three Phase C3	D - Commercial and Industrial Demand < 3,000 kW D	I-E - Large Commercial Existing I-E	I-E - Large Commercial Existing - DIRECT SERVE I-E	L - Large Commercial and Industrial 3,000 - 5,000 kW L	OL - Outdoor Lighting OL
Cost of Service Summary -- Unadjusted Results											
Operating Revenues											
Total Sales of Electric Energy	REVUC	R01	\$ 69,594,978	\$ 41,570,034	\$ 4,055,270	\$ 1,319,552	\$ 17,773,391	\$ 1,664,027	\$ 829,482	\$ 929,840	\$ 1,453,382
Other Electric Revenues		RCRev	\$ 1,293,318	\$ 1,178,365	\$ 114,953	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Revenues	TOR		\$ 70,888,296	\$ 42,748,400	\$ 4,170,223	\$ 1,319,552	\$ 17,773,391	\$ 1,664,027	\$ 829,482	\$ 929,840	\$ 1,453,382
Operating Expenses											
Operation and Maintenance Expenses			\$ 62,744,604	\$ 38,774,557	\$ 3,607,911	\$ 1,161,157	\$ 16,018,020	\$ 1,132,429	\$ 546,459	\$ 800,567	\$ 703,505
Depreciation and Amortization Expenses			5,696,129	3,909,881	360,223	118,478	1,035,701	30,940	36,353	57,316	147,237
Property Taxes		NPT	-	-	-	-	-	-	-	-	-
Other Taxes			81,520	55,873	5,432	1,821	15,385	456	541	849	1,162
Total Operating Expenses	TOE		\$ 68,522,254	\$ 42,740,311	\$ 3,973,566	\$ 1,281,456	\$ 17,069,106	\$ 1,163,826	\$ 583,353	\$ 858,732	\$ 851,904
Utility Operating Margin	TOM		\$ 2,366,042	\$ 8,089	\$ 196,657	\$ 38,096	\$ 704,285	\$ 500,201	\$ 246,129	\$ 71,108	\$ 601,478
Net Cost Rate Base			\$ 100,554,060	\$ 69,019,279	\$ 6,715,144	\$ 2,236,898	\$ 18,839,697	\$ 558,370	\$ 662,314	\$ 1,038,725	\$ 1,483,633
Rate of Return			2.35%	0.01%	2.93%	1.70%	3.74%	89.58%	37.16%	6.85%	40.54%
Unitized Rate of Return			1.00	0.00	1.24	0.72	1.59	38.07	15.79	2.91	17.23

JACKSON PURCHASE ENERGY CORPORATION
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	R - Residential R	C-1 Small Commercial Single Phase C1	C-3 Small Commercial Three Phase C3	D - Commercial and Industrial Demand < 3,000 kW D	I-E - Large Commercial Existing I-E	I-E - Large Commercial Existing - DIRECT SERVE I-E	L - Large Commercial and Industrial 3,000 - 5,000 kW L	OL - Outdoor Lighting OL
Cost of Service Summary -- Adjusted Results											
Operating Revenues											
Total Operating Revenue -- Actual			\$ 70,888,296	\$ 42,748,400	\$ 4,170,223	\$ 1,319,552	\$ 17,773,391	\$ 1,664,027	\$ 829,482	\$ 929,840	\$ 1,453,382
Pro-Forma Adjustments:											
1 FAC	FAC	Energy	\$ (728,838)	\$ (423,271)	\$ (38,564)	\$ (13,268)	\$ (211,362)	\$ (18,947)	\$ (5,969)	\$ (8,021)	\$ (9,435)
2 ES	ES	Energy	\$ (4,343,730)	\$ (2,522,609)	\$ (229,836)	\$ (79,073)	\$ (1,259,677)	\$ (112,923)	\$ (35,574)	\$ (47,806)	\$ (56,231)
3 MRSM	MRSM	Energy	\$ 1,345,647	\$ 781,481	\$ 71,201	\$ 24,496	\$ 390,236	\$ 34,982	\$ 11,021	\$ 14,810	\$ 17,420
4 Non-FAC PPA	NFPPA	Energy	\$ (857,090)	\$ (497,753)	\$ (45,350)	\$ (15,602)	\$ (248,555)	\$ (22,282)	\$ (7,019)	\$ (9,433)	\$ (11,095)
5 Rate Switching: Marathon/Shell Oil			\$ (331,975)	\$ -	\$ -	\$ -	\$ -	\$ (331,975)	\$ -	\$ -	\$ -
6 Year End Customers	YEC		\$ 187,453	\$ 24,332	\$ 80,534	\$ 41,327	\$ 41,259	\$ -	\$ -	\$ -	\$ -
Total Pro Forma Adjustments			\$ (4,728,533)	\$ (2,637,820)	\$ (162,015)	\$ (42,120)	\$ (1,288,099)	\$ (451,144)	\$ (37,542)	\$ (50,451)	\$ (59,342)
Total Pro-Forma Operating Revenue			\$ 66,159,763	\$ 40,110,579	\$ 4,008,207	\$ 1,277,432	\$ 16,485,292	\$ 1,212,883	\$ 791,940	\$ 879,389	\$ 1,394,040
Operating Expenses											
Total Operating Expenses -- Actual	TOE		\$ 68,522,254	\$ 42,740,311	\$ 3,973,566	\$ 1,281,456	\$ 17,069,106	\$ 1,163,826	\$ 583,353	\$ 858,732	\$ 851,904
Pro-Forma Adjustments:											
1 FAC	FAC		\$ (788,072)	\$ (457,670)	\$ (41,698)	\$ (14,346)	\$ (228,540)	\$ (20,487)	\$ (6,454)	\$ (8,673)	\$ (10,202)
2 ES	ES		\$ (4,205,571)	\$ (2,442,374)	\$ (222,525)	\$ (76,558)	\$ (1,219,611)	\$ (109,331)	\$ (34,443)	\$ (46,286)	\$ (54,443)
3 MRSM	MRSM		\$ 973,186	\$ 565,175	\$ 51,493	\$ 17,716	\$ 282,223	\$ 25,300	\$ 7,970	\$ 10,711	\$ 12,598
4 Non-FAC PPA	NFPPA		\$ (849,293)	\$ (493,225)	\$ (44,938)	\$ (15,460)	\$ (246,294)	\$ (22,079)	\$ (6,956)	\$ (9,347)	\$ (10,994)
5 Donations, Promotional Advertising & Dues	RBT		\$ (145,020)	\$ (99,540)	\$ (9,685)	\$ (3,226)	\$ (27,171)	\$ (805)	\$ (955)	\$ (1,498)	\$ (2,140)
6 401k Contributions	RBT		\$ (39,901)	\$ (27,387)	\$ (2,665)	\$ (888)	\$ (7,476)	\$ (222)	\$ (263)	\$ (412)	\$ (589)
7 Life Insurance	RBT		\$ (5,186)	\$ (3,560)	\$ (346)	\$ (115)	\$ (972)	\$ (29)	\$ (34)	\$ (54)	\$ (77)
8 Rate Case Costs	RBT		\$ 25,333	\$ 17,388	\$ 1,692	\$ 564	\$ 4,746	\$ 141	\$ 167	\$ 262	\$ 374
9 Interest	RBT		\$ (43,007)	\$ (29,520)	\$ (2,872)	\$ (957)	\$ (8,058)	\$ (239)	\$ (283)	\$ (444)	\$ (635)
10 Year End Customers	YEC		\$ 151,043	\$ 19,606	\$ 64,892	\$ 33,300	\$ 33,246	\$ -	\$ -	\$ -	\$ -
11 Wages & Salaries	LBT		\$ 320,127	\$ 241,622	\$ 29,943	\$ 6,943	\$ 34,476	\$ 848	\$ 1,003	\$ 1,565	\$ 3,727
12 Depreciation Normalization	DPT		\$ 51,519	\$ 35,363	\$ 3,258	\$ 1,072	\$ 9,367	\$ 280	\$ 329	\$ 518	\$ 1,332
13 Directors Expenses	RBT		\$ (16,214)	\$ (11,129)	\$ (1,083)	\$ (361)	\$ (3,038)	\$ (90)	\$ (107)	\$ (167)	\$ (239)
Total Pro Forma Adjustments			\$ (4,571,055)	\$ (2,685,250)	\$ (174,534)	\$ (52,317)	\$ (1,377,101)	\$ (126,713)	\$ (40,026)	\$ (53,826)	\$ (61,287)
Total Pro-forma Operating Expenses			\$ 63,951,199	\$ 40,055,061	\$ 3,799,031	\$ 1,229,140	\$ 15,692,004	\$ 1,037,113	\$ 543,328	\$ 804,906	\$ 790,616
Utility Operating Margin -- Pro-Forma			\$ 2,208,564	\$ 55,519	\$ 209,176	\$ 48,293	\$ 793,287	\$ 175,771	\$ 248,612	\$ 74,483	\$ 603,424
Net Cost Rate Base			\$ 100,554,060	\$ 69,019,279	\$ 6,715,144	\$ 2,236,898	\$ 18,839,697	\$ 558,370	\$ 662,314	\$ 1,038,725	\$ 1,483,633
Pro-forma Rate Base Adjustments											
Reserved	RBT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pro-forma Rate Base			\$ 100,554,060	\$ 69,019,279	\$ 6,715,144	\$ 2,236,898	\$ 18,839,697	\$ 558,370	\$ 662,314	\$ 1,038,725	\$ 1,483,633
Rate of Return			2.20%	0.08%	3.11%	2.16%	4.21%	31.48%	37.54%	7.17%	40.67%
Unitized Rate of Return			1.00	0.04	1.42	0.98	1.92	14.33	17.09	3.26	18.52

JACKSON PURCHASE ENERGY CORPORATION

Cost of Service Study

Class Allocation

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	R - Residential R	C-1 Small Commercial Single Phase C1	C-3 Small Commercial Three Phase C3	D - Commercial and Industrial Demand < 3,000 kW D	I-E - Large Commercial Existing I-E	I-E - Large Commercial Existing - DIRECT SERVE I-E	L - Large Commercial and Industrial 3,000 - 5,000 kW L	OL - Outdoor Lighting OL
Allocation Factors											
Energy Allocation Factors											
Energy Usage by Class	E01	Energy	1.000000	0.580747	0.052912	0.018204	0.289999	0.025997	0.008190	0.011006	0.012945
Demand Allocation Factors											
Purchase Power -- Average 12 CP	D01	12CP	1.000000	0.620998	0.048878	0.017539	0.263107	0.009746	0.012730	0.019196	0.007806
Station Equipment -- Maximum Class Demand	D02	NCP	1.000000	0.608670	0.053519	0.021975	0.255866	0.011149	0.018163	0.020032	0.010626
Primary Distribution Plant -- Maximum Class Demand	D03	NCP	1.000000	0.608670	0.053519	0.021975	0.255866	0.011149	0.018163	0.020032	0.010626
Services	SERV		1.000000	0.816262	0.120066	0.021056	0.042204	0.000137	0.000137	0.000137	-
Misc. Service Revenue	MISCSERV		1.000000	0.816262	0.120066	0.021056	0.042204	0.000137	0.000137	0.000137	-
Residential & Commercial Rev	RCRev		45,625,304	41,570,034	4,055,270						
Customer Allocation Factors											
Primary Distribution Plant -- Average Number of Customers	C01	Cust03	1.000000	0.853908	0.109903	0.015419	0.020604	0.000033	0.000033	0.000033	0.000067
Customer Services -- Average Number of Customers	C02	Cust05	1.000000	0.853908	0.109903	0.015419	0.020604	0.000033	0.000033	0.000033	0.000067
Meter Costs -- Weighted Cost of Meters	C03		1.000000	0.611168	0.173054	0.060919	0.153365	0.000498	0.000498	0.000498	-
Lighting Systems -- Lighting Customers	C04	Cust04	1.000000	-	-	-	-	-	-	-	1.000000
Meter Reading and Billing -- Weighted Cost	C05	Cust03	1.000000	0.853908	0.109903	0.015419	0.020604	0.000033	0.000033	0.000033	0.000067
Load Management	C06	Cust06	1.000000	0.851415	0.109582	0.015374	0.020543	0.000033	0.000033	0.000033	0.002985
Other Allocation Factors											
Rev	R01		69,287,660	41,386,469	4,037,363	1,313,725	17,694,907	1,656,679	825,819	925,734	1,446,964
Energy	E01		604,867,806	347,394,765	31,651,234	11,175,864	178,038,374	16,369,364	5,156,881	6,930,000	8,151,324
Loss Factor				0.050	0.050	0.025	0.025	-	-	0.000	0.000
Energy Including Losses	Energy		629,669,243	365,678,700	33,317,088	11,462,425	182,603,461	16,369,364	5,156,881	6,930,000	8,151,324
Customers (Monthly Bills)			359,822	306,358	39,430	5,532	7,392	12	12	12	1,074
Average Customers (Bills/12)	Cust01		29,985	25,530	3,286	461	616	1	1	1	90
Average Customers (Lighting = Lights)	Cust02		29,985	25,530	3,286	461	616	1	1	1	90
Average Customers (Lighting =45 Lights per Cust)	Cust03		29,898	25,530	3,286	461	616	1	1	1	1.99
Lighting	Cust04		1	-	-	-	-	-	-	-	1
Average Customers	Cust05		29,898	25,530	3,286	461	616	1	1	1	2
Load Management	Cust06		29,985	25,530	3,286	461	616	1	1	1	90
Winter CP Demands	WCP		991,464	598,017	49,588	17,302	271,868	10,432	13,124	20,165	10,968
Summer CP Demands	SCP		413,606	274,528	19,089	7,341	97,816	3,262	4,763	6,807	-
12 Month Sum of Coincident Demands	12CP		1,405,070	872,546	68,677	24,643	369,684	13,694	17,887	26,972	10,968
Class Maximum Demands	NCP		173,646	105,693	9,293	3,816	44,430	1,936	3,154	3,479	1,845
Sum of the Individual Customer Demands	SICD		3,486,797	2,650,684	62,980	49,544	618,030	19,563	25,553	38,531	21,912

JACKSON PURCHASE ENERGY CORPORATION

Cost of Service Study

Class Allocation

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	R - Residential R	C-1 Small Commercial Single Phase C1	C-3 Small Commercial Three Phase C3	D - Commercial and Industrial Demand < 3,000 kW D	I-E - Large Commercial Existing I-E	I-E - Large Commercial Existing - DIRECT SERVE I-E	L - Large Commercial and Industrial 3,000 - 5,000 kW L	OL - Outdoor Lighting OL
Allocation Factors (continued)											
Transmission Residual Demand Allocator	TRDA		1,405,070	872,546	68,677	24,643	369,684	13,694	17,887	26,972	10,968
Transmission Plant In Service			\$ -								
Customer Specific Assignment											
Transmission Residual		TRDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Total	TA1		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Plant Allocator	T01	TA1	-	-	-	-	-	-	-	-	-
Transmission Residual Demand Allocator	TOMDA		1,405,070	872,546	68,677	24,643	369,684	13,694	17,887	26,972	10,968
Transmission Plant In Service			\$ -								
Customer Specific Assignment			\$ -	0	0	0	0	0	0	0	0
Transmission Residual		TOMDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Total	TOMA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission O&M Allocator	T02	TOMA	-	-	-	-	-	-	-	-	-
Distribution Residual Demand Allocator	DDA		4,318,147	2,650,684	62,980	90,789	1,304,043	41,278	46,826	75,313	46,235
Distribution Plant In Service			\$ 63,236,594								
Customer Specific Assignment											
Distribution Residual		DOMDA	\$ 63,236,594	\$ 38,817,630.1	\$ 922,302	\$ 1,329,548	\$ 19,096,902	\$ 604,490	\$ 685,736	\$ 1,102,907	\$ 677,078
Distribution Total	DT1		\$ 63,236,594	\$ 38,817,630.1	\$ 922,302	\$ 1,329,548	\$ 19,096,902	\$ 604,490	\$ 685,736	\$ 1,102,907	\$ 677,078
Distribution Plant Allocator	DA1	DT1	1.000000	0.61385	0.01458	0.02102	0.30199	0.00956	0.01084	0.01744	0.01071
Distribution Residual Demand Allocator	DOMDA		4,318,147	2,650,683.98	62,980	90,789	1,304,043	41,278	46,826	75,313	46,235
Distribution Plant In Service			\$ 63,236,594								
Customer Specific Assignment											
Distribution Residual		DOMDA	\$ 63,236,594	\$ 38,817,630.1	\$ 922,302	\$ 1,329,548	\$ 19,096,902	\$ 604,490	\$ 685,736	\$ 1,102,907	\$ 677,078
Distribution Total	DOMA		\$ 63,236,594	\$ 38,817,630.1	\$ 922,302	\$ 1,329,548	\$ 19,096,902	\$ 604,490	\$ 685,736	\$ 1,102,907	\$ 677,078
Distribution O&M Allocator	DOM	DOMA	1.000000	0.61385	0.01458	0.02102	0.30199	0.00956	0.01084	0.01744	0.01071
Substation Residual Demand Allocator	SDA		1,405,070	872,546	68,677	24,643	369,684	13,694	17,887	26,972	10,968
Substation Plant In Service			\$ 20,121,790								
Customer Specific Assignment											
Substation Residual		SDA	\$ 20,121,790	\$ 12,495,591	\$ 983,511	\$ 352,911	\$ 5,294,182	\$ 196,111	\$ 256,158	\$ 386,257	\$ 157,068
Substation Total	ST1		\$ 20,121,790	\$ 12,495,591	\$ 983,511	\$ 352,911	\$ 5,294,182	\$ 196,111	\$ 256,158	\$ 386,257	\$ 157,068
Substation Plant Allocator	SA1	ST1	1.000000	0.62100	0.04888	0.01754	0.26311	0.00975	0.01273	0.01920	0.00781
Substation Residual Demand Allocator	SOMDA		\$ 1,405,070	872,546	68,677	24,643	369,684	13,694	17,887	26,972	10,968
Substation Plant In Service			\$ 20,121,790								
Customer Specific Assignment											
Substation Residual		SOMDA	\$ 20,121,790	\$ 12,495,591	\$ 983,511	\$ 352,911	\$ 5,294,182	\$ 196,111	\$ 256,158	\$ 386,257	\$ 157,068
Substation Total	STOM		\$ 20,121,790	\$ 12,495,591	\$ 983,511	\$ 352,911	\$ 5,294,182	\$ 196,111	\$ 256,158	\$ 386,257	\$ 157,068
Substation O&M Allocator	SOMA	STOM	1.000000	0.62100	0.04888	0.01754	0.26311	0.00975	0.01273	0.01920	0.00781

JACKSON PURCHASE ENERGY CORPORATION
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	R - Residential R	C-1 Small Commercial Single Phase C1	C-3 Small Commercial Three Phase C3	D - Commercial and Industrial Demand < 3,000 kW D	I-E - Large Commercial Existing I-E	I-E - Large Commercial Existing - DIRECT SERVE I-E	L - Large Commercial and Industrial 3,000 - 5,000 kW L	OL - Outdoor Lighting OL
Allocation Factors (continued)											
Customer Services Demand	CSD		4,318,147	2,650,684	62,980	90,789	1,304,043	41,278	46,826	75,313	46,235
Customer Services Allocator	CSA	CSD	1.000000	0.61385	0.01458	0.02102	0.30199	0.00956	0.01084	0.01744	0.01071
Purchased Power Residual Demand Allocator	PPDRA		1,387,183	872,546	68,677	24,643	369,684	13,694	-	26,972	10,968
Purchased Power Demand Costs			\$ 18,966,356								
Customer Specific Assignment			\$ 273,800		0	-	-	-	273,800	-	-
Purchased Power Demand Residual		PPDRA	\$ 18,692,556	\$ 11,757,720	\$ 925,434	\$ 332,072	\$ 4,981,557	\$ 184,531	\$ -	\$ 363,449	\$ 147,793
Purchased Power Demand Total	PPDT		\$ 18,966,356	\$ 11,757,720	\$ 925,434	\$ 332,072	\$ 4,981,557	\$ 184,531	\$ 273,800	\$ 363,449	\$ 147,793
Purchased Power Demand Allocator	PPDA	PPDT	1.000000	0.61993	0.04879	0.01751	0.26265	0.00973	0.01444	0.01916	0.00779
Purchased Power Residual Energy Allocator	PPERA		599,710,925	347,394,765	31,651,234	11,175,864	178,038,374	16,369,364	-	6,930,000	8,151,324
Purchased Power Energy Costs			\$ 34,048,050								
Customer Specific Assignment			\$ 242,912	-	-				242,912		-
Purchased Power Energy Residual		PPERA	\$ 33,805,138	\$ 19,582,315	\$ 1,784,150	\$ 629,973	\$ 10,035,855	\$ 922,726	\$ -	\$ 390,638	\$ 459,482
Purchased Power Energy Total	PPET		\$ 34,048,050	\$ 19,582,315	\$ 1,784,150	\$ 629,973	\$ 10,035,855	\$ 922,726	\$ 242,912	\$ 390,638	\$ 459,482
Purchased Power Energy Allocator	PPEA	PPET	1.000000	0.57514	0.05240	0.01850	0.29476	0.02710	0.00713	0.01147	0.01350

JACKSON PURCHASE ENERGY CORPORATION

Cost of Service Study

Class Allocation

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	R - Residential R	C-1 Small Commercial Single Phase C1	C-3 Small Commercial Three Phase C3	D - Commercial and Industrial Demand < 3,000 kW D	I-E - Large Commercial Existing I-E	I-E - Large Commercial Existing - DIRECT SERVE I-E	L - Large Commercial and Industrial 3,000 - 5,000 kW L	OL - Outdoor Lighting OL
Operating Expenses											
Purchased Power Demand			\$ 18,966,356	\$ 11,757,720	\$ 925,434	\$ 332,072	\$ 4,981,557	\$ 184,531	\$ 273,800	\$ 363,449	\$ 147,793
Purchased Power Energy			\$ 34,048,050	\$ 19,582,315	\$ 1,784,150	\$ 629,973	\$ 10,035,855	\$ 922,726	\$ 242,912	\$ 390,638	\$ 459,482
Transmission Demand			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Demand		0.37	\$ 5,791,741	\$ 3,566,311	\$ 137,538	\$ 116,377	\$ 1,688,885	\$ 55,654	\$ 65,725	\$ 103,729	\$ 57,523
Distribution Customer		0.63	\$ 9,716,106	\$ 7,833,965	\$ 1,126,443	\$ 203,035	\$ 362,809	\$ 916	\$ 916	\$ 916	\$ 187,105
Total			\$ 68,522,254	\$ 42,740,311	\$ 3,973,566	\$ 1,281,456	\$ 17,069,106	\$ 1,163,826	\$ 583,353	\$ 858,732	\$ 851,904
Pro-Forma Operating Expenses											
Purchased Power Demand			\$ 18,966,356	\$ 11,757,720	\$ 925,434	\$ 332,072	\$ 4,981,557	\$ 184,531	\$ 273,800	\$ 363,449	\$ 147,793
Purchased Power Energy			\$ 29,329,344	\$ 16,773,827	\$ 1,591,373	\$ 574,625	\$ 8,656,878	\$ 796,128	\$ 203,030	\$ 337,042	\$ 396,442
Transmission Demand			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Demand			\$ 5,684,904	\$ 3,513,047	\$ 132,356	\$ 114,650	\$ 1,649,955	\$ 54,500	\$ 64,356	\$ 101,583	\$ 54,457
Distribution Customer			\$ 9,615,162	\$ 7,744,610	\$ 1,117,750	\$ 200,139	\$ 362,809	\$ 916	\$ 916	\$ 916	\$ 187,105
Total			\$ 63,595,767	\$ 39,789,204	\$ 3,766,913	\$ 1,221,486	\$ 15,651,199	\$ 1,036,075	\$ 542,102	\$ 802,990	\$ 785,797
Rate Base											
Production & Purchased Power Demand			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production & Purchased Power Energy			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Demand			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Demand			\$ 57,411,821	\$ 35,369,100	\$ 1,446,398	\$ 1,145,166	\$ 16,647,277	\$ 552,131	\$ 656,076	\$ 1,032,487	\$ 563,186
Distribution Customer			\$ 43,142,239	\$ 33,650,179	\$ 5,268,747	\$ 1,091,731	\$ 2,192,421	\$ 6,238	\$ 6,238	\$ 6,238	\$ 920,447
Total			\$ 100,554,060	\$ 69,019,279	\$ 6,715,144	\$ 2,236,898	\$ 18,839,697	\$ 558,370	\$ 662,314	\$ 1,038,725	\$ 1,483,633
Revenue Requirement Calculated at a Rate of Return of 4.52%											
Production & Purchased Power Demand			\$ 18,966,356	\$ 11,757,720	\$ 925,434	\$ 332,072	\$ 4,981,557	\$ 184,531	\$ 273,800	\$ 363,449	\$ 147,793
Production & Purchased Power Energy			\$ 29,329,344	\$ 16,773,827	\$ 1,591,373	\$ 574,625	\$ 8,656,878	\$ 796,128	\$ 203,030	\$ 337,042	\$ 396,442
Transmission Demand			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Demand			\$ 8,277,782	\$ 5,110,414	\$ 197,679	\$ 166,369	\$ 2,401,793	\$ 79,436	\$ 93,986	\$ 148,213	\$ 79,892
Distribution Customer			\$ 11,563,586	\$ 9,264,347	\$ 1,355,701	\$ 249,445	\$ 461,825	\$ 1,198	\$ 1,198	\$ 1,198	\$ 228,675
Total			\$ 68,137,069	\$ 42,906,308	\$ 4,070,188	\$ 1,322,510	\$ 16,502,053	\$ 1,061,292	\$ 572,014	\$ 849,902	\$ 852,802
			\$ 68,137,069	< target							
			\$ -	< diff							

JACKSON PURCHASE ENERGY CORPORATION
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	R - Residential R	C-1 Small Commercial Single Phase C1	C-3 Small Commercial Three Phase C3	D - Commercial and Industrial Demand < 3,000 kW D	I-E - Large Commercial Existing I-E	I-E - Large Commercial Existing - DIRECT SERVE I-E	L - Large Commercial and Industrial 3,000 - 5,000 kW L	OL - Outdoor Lighting OL
Operating Expenses-Unit Costs											
Production & Purchased Power Demand (per KWH or KW)				0.03385	0.02924	0.02971	8.06	9.43	10.72	9.43	0.01813
Purchased Power Energy (per KWH)				0.04828	0.05028	0.05142	0.04862	0.04864	0.03937	0.04864	0.04864
Transmission Demand (per KWH or KW)				-	-	-	-	-	-	-	-
Distribution Demand (per KWH or KW)				0.01011	0.00418	0.01026	2.67	2.79	2.52	2.64	0.00668
Distribution Customer (per Customer)				25.28	28.35	36.18	49.08	76.36	76.36	76.36	174.21
Rate Base-Unit Costs											
Production & Purchased Power Demand (per KWH or KW)				-	-	-	-	-	-	-	-
Purchased Power Energy (per KWH)				-	-	-	-	-	-	-	-
Transmission Demand (per KWH or KW)				-	-	-	-	-	-	-	-
Distribution Demand (per KWH or KW)				0.10181	0.04570	0.10247	26.94	28.22	25.68	26.80	0.06909
Distribution Customer (per Customer)				109.84	133.62	197.35	296.59	519.86	519.86	519.86	857.03

JACKSON PURCHASE ENERGY CORPORATION
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	R - Residential R	C-1 Small Commercial Single Phase C1	C-3 Small Commercial Three Phase C3	D - Commercial and Industrial Demand < 3,000 kW D	I-E - Large Commercial Existing I-E	I-E - Large Commercial Existing - DIRECT SERVE I-E	L - Large Commercial and Industrial 3,000 - 5,000 kW L	OL - Outdoor Lighting OL
Unit Revenue Requirement @ Current Class Revenues	Various			0.08%	3.11%	2.16%	4.21%	31.48%	37.54%	7.17%	40.67%
Production & Purchased Power											
Production & Purchased Power Demand (Per KWH or KW)				0.033845	0.029238	0.029713	8.06	9.43	10.72	9.43	0.018131
Production & Purchased Power Demand Margin (Per KWH or KW)				-	-	-	-	-	-	-	-
Production & Purchased Power Energy (Per KWH)				0.048285	0.050278	0.051417	0.048624	0.048635	0.039371	0.048635	0.048635
Production & Purchased Power Energy Margin (Per KWH)				-	-	-	-	-	-	-	-
Transmission Demand											
Transmission Demand (Per KWH or KW)				-	-	-	-	-	-	-	-
Transmission Demand Margin (Per KWH or KW)				-	-	-	-	-	-	-	-
Total Transmission Demand (Per KWH or KW)				-	-	-	-	-	-	-	-
Distribution Demand											
Distribution Demand (Per KWH or KW)				0.010113	0.004182	0.010259	2.67	2.79	2.52	2.64	0.006681
Distribution Demand Margin (Per KWH or KW)				0.000082	0.001423	0.002212	1.13	8.88	9.64	1.92	0.028101
Total Distribution Demand (Per KWH or KW)				0.010194	0.005605	0.012471	3.80	11.67	12.16	4.56	0.034782
Distribution Customer											
Distribution Customer (Per Customer Per Month)				25.28	28.35	36.18	49.08	76.36	76.36	76.36	174.21
Distribution Customer Margin (Per Customer Per Month)				0.09	4.16	4.26	12.49	163.65	195.14	37.28	348.57
Total Distribution Customer (Per Customer Per Month)				25.37	32.51	40.44	61.57	240.00	271.50	113.63	522.78

JACKSON PURCHASE ENERGY CORPORATION
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	R - Residential R	C-1 Small Commercial Single Phase C1	C-3 Small Commercial Three Phase C3	D - Commercial and Industrial Demand < 3,000 kW D	I-E - Large Commercial Existing I-E	I-E - Large Commercial Existing - DIRECT SERVE I-E	L - Large Commercial and Industrial 3,000 - 5,000 kW L	OL - Outdoor Lighting OL
Unit Revenue Requirement @ Total System Rate of Return	2.20%			2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
Production & Purchased Power											
Production & Purchased Power Demand (Per KWH or KW)				0.033845	0.029238	0.029713	8.06	9.43	10.72	9.43	0.018131
Production & Purchased Power Demand Margin (Per KWH or KW)				-	-	-	-	-	-	-	-
Production & Purchased Power Energy (Per KWH)				0.048285	0.050278	0.051417	0.048624	0.048635	0.039371	0.048635	0.048635
Production & Purchased Power Energy Margin (Per KWH)				-	-	-	-	-	-	-	-
Transmission Demand											
Transmission Demand (Per KWH or KW)				-	-	-	-	-	-	-	-
Transmission Demand Margin (Per KWH or KW)				-	-	-	-	-	-	-	-
Total Transmission Demand (Per KWH or KW)				-	-	-	-	-	-	-	-
Distribution Demand											
Distribution Demand (Per KWH or KW)				0.010113	0.004182	0.010259	2.67	2.79	2.52	2.64	0.006681
Distribution Demand Margin (Per KWH or KW)				0.002236	0.001004	0.002251	0.59	0.62	0.56	0.59	0.001518
Total Distribution Demand (Per KWH or KW)				0.012349	0.005185	0.012509	3.26	3.41	3.08	3.22	0.008198
Distribution Customer											
Distribution Customer (Per Customer Per Month)				25.28	28.35	36.18	49.08	76.36	76.36	76.36	174.21
Distribution Customer Margin (Per Customer Per Month)				2.41	2.93	4.33	6.51	11.42	11.42	11.42	18.82
Total Distribution Customer (Per Customer Per Month)				27.69	31.28	40.51	55.60	87.77	87.77	87.77	193.04

JACKSON PURCHASE ENERGY CORPORATION
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	R - Residential R	C-1 Small Commercial Single Phase C1	C-3 Small Commercial Three Phase C3	D - Commercial and Industrial Demand < 3,000 kW D	I-E - Large Commercial Existing I-E	I-E - Large Commercial Existing - DIRECT SERVE I-E	L - Large Commercial and Industrial 3,000 - 5,000 kW L	OL - Outdoor Lighting OL
Unit Revenue Requirement @ Specified Rate of Return	4.52%			4.52%	4.52%	4.52%	4.52%	4.52%	4.52%	4.52%	4.52%
Production & Purchased Power											
Production & Purchased Power Demand (Per KWH or KW)				0.033845	0.029238	0.029713	8.06	9.43	10.72	9.43	0.018131
Production & Purchased Power Demand Margin (Per KWH or KW)				-	-	-	-	-	-	-	-
Production & Purchased Power Energy (Per KWH)				0.048285	0.050278	0.051417	0.048624	0.048635	0.039371	0.048635	0.048635
Production & Purchased Power Energy Margin (Per KWH)				-	-	-	-	-	-	-	-
Transmission Demand											
Transmission Demand (Per KWH or KW)				-	-	-	-	-	-	-	-
Transmission Demand Margin (Per KWH or KW)				-	-	-	-	-	-	-	-
Total Transmission Demand (Per KWH or KW)				-	-	-	-	-	-	-	-
Distribution Demand											
Distribution Demand (Per KWH or KW)				0.010113	0.004182	0.010259	2.67	2.79	2.52	2.64	0.006681
Distribution Demand Margin (Per KWH or KW)				0.004598	0.002064	0.004628	1.22	1.27	1.16	1.21	0.003120
Total Distribution Demand (Per KWH or KW)				0.014711	0.006246	0.014886	3.89	4.06	3.68	3.85	0.009801
Distribution Customer											
Distribution Customer (Per Customer Per Month)				25.28	28.35	36.18	49.08	76.36	76.36	76.36	174.21
Distribution Customer Margin (Per Customer Per Month)				4.96	6.03	8.91	13.40	23.48	23.48	23.48	38.71
Total Distribution Customer (Per Customer Per Month)				30.24	34.38	45.09	62.48	99.83	99.83	99.83	212.92

JACKSON PURCHASE ENERGY CORPORATION
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2017

Description	Name	Allocation Vector	Total System	R - Residential R	C-1 Small Commercial Single Phase C1	C-3 Small Commercial Three Phase C3	D - Commercial and Industrial Demand < 3,000 kW D	I-E - Large Commercial Existing I-E	I-E - Large Commercial Existing - DIRECT SERVE I-E	L - Large Commercial and Industrial 3,000 - 5,000 kW L	OL - Outdoor Lighting OL
Summary of Cost-Based Charges											
At Current Class Rate of Return			2.35%	0.08%	3.11%	2.16%	4.21%	31.48%	37.54%	7.17%	40.67%
Customer Charge (\$/month)				25.37	32.51	40.44	61.57	240.00	271.50	113.63	522.78
Energy Charge (\$/kWh)				0.092324	0.085122	0.093601	0.048624	0.048635	0.039371	0.048635	0.101548
Demand Charge (\$/kW)				-	-	-	11.86	21.10	22.87	13.99	-
At Current Total System Rate of Return			2.20%	2.20%	0.08%	3.11%	3.11%	3.11%	3.11%	3.11%	7.17%
Customer Charge (\$/month)				27.69	31.28	40.51	55.60	87.77	87.77	87.77	193.04
Energy Charge (\$/kWh)				0.094479	0.084702	0.093639	0.048624	0.048635	0.039371	0.048635	0.074965
Demand Charge (\$/kW)				-	-	-	11.32	12.84	13.80	12.66	-
At Specified Total System Rate of Return			4.52%	4.52%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Customer Charge (\$/month)				30.24	34.38	45.09	62.48	99.83	99.83	99.83	212.92
Energy Charge (\$/kWh)				0.096841	0.085762	0.096016	0.048624	0.048635	0.039371	0.048635	0.076568
Demand Charge (\$/kW)				-	-	-	11.95	13.49	14.39	13.28	-

Exhibit JW-6

COSS: Billing Determinants

JACKSON ENERGY COOPERATIVE

Summary of Billing Determinants and Demand Analysis

Rate Class	Code	Average Customers	kWh	Revenue	12 - Month Individual Customer Demand	Sum of Individual Customer Max Demand	Class Demand During Peak Month	Sum of Coincident Demands	Summer Coincident Demands	Winter Coincident Demands
R - Residential	R	25,530	347,394,765	\$ 41,386,469	2,650,684	309,177	105,693	872,546	274,528	598,017
C-1 Small Commercial Single Phase	C1	3,286	31,651,234	\$ 4,037,363	62,980	18,905	9,293	68,677	19,089	49,588
C-3 Small Commercial Three Phase	C3	461	11,175,864	\$ 1,313,725	49,544	5,468	3,816	24,643	7,341	17,302
D - Commercial and Industrial Demand < 3,000	D	616	178,038,374	\$ 17,694,907	618,030	54,957	44,430	369,684	97,816	271,868
I-E - Large Commercial Existing	I-E	1	16,369,364	\$ 1,656,679	19,563	1,936	1,936	13,694	3,262	10,432
I-E - Large Commercial Existing - DIRECT SE	I-E	1	5,156,881	\$ 825,819	25,553	3,154	3,154	17,887	4,763	13,124
L - Large Commercial and Industrial 3,000 - 5	L	1	6,930,000	925,734	38,531	3,479	3,479	26,972	6,807	20,165
OL - Outdoor Lighting	OL	90	8,151,324	1,446,964	21,912	1,845	1,845	10,968	-	10,968
Total		29,985	604,867,806	\$ 69,287,660	3,486,797	398,921	173,646	1,405,070	413,606	991,464
		30002	605,194,563	\$ 69,594,978	RUS Form 7					
		(17)	(326,757)	\$ (307,318)	Variance					
		-0.06%	-0.05%	-0.44%	Variance					

JACKSON ENERGY COOPERATIVE

Summary of Billing Determinants and Demand Analysis

Rate Class	Code	Rate Class	Average Customers	kWh	Revenue	% KWH	% Revenue
R - Residential	R	R - Residential	25,530	347,394,765	\$ 41,386,469	57.43%	59.73%
C-1 Small Commercial Single Phase	C1	C-1 Small Commerci	3,286	31,651,234	\$ 4,037,363	5.23%	5.83%
C-3 Small Commercial Three Phase	C3	C-3 Small Commerci	461	11,175,864	\$ 1,313,725	1.85%	1.90%
D - Commercial and Industrial Demand < 3,000	D	D - Commercial and I	616	178,038,374	\$ 17,694,907	29.43%	25.54%
I-E - Large Commercial Existing	I-E	I-E - Large Commerc	1	16,369,364	\$ 1,656,679	2.71%	2.39%
I-E - Large Commercial Existing - DIRECT SE	I-E	I-E - Large Commerc	1	5,156,881	\$ 825,819	0.85%	1.19%
L - Large Commercial and Industrial 3,000 - 5	L	L - Large Commercia	1	6,930,000	\$ 925,734	1.15%	1.34%
OL - Outdoor Lighting	OL	OL - Outdoor Lightin	90	8,151,324	\$ 1,446,964	1.35%	2.09%
Total		Total	29,985	604,867,806	\$ 69,287,660	100.00%	100.00%
		Total w/o OL	29,896				

JACKSON ENERGY COOPERATIVE

Summary of Billing Determinants and Demand Analysis

<u>Rate Schedule</u>	<u>Code</u>	<u>Jan 2017</u>	<u>Feb 2017</u>	<u>Mar 2017</u>	<u>Apr 2017</u>	<u>May 2017</u>	<u>Jun 2017</u>	<u>Jul 2017</u>	<u>Aug 2017</u>	<u>Sep 2017</u>
R - Residential	R	25,489	25,505	25,516	25,499	25,509	25,537	25,542	25,545	25,550
Kwh's		38,301,796	35,091,832	23,271,311	21,353,312	22,953,511	26,558,473	37,398,044	37,076,050	29,946,776
Average Demand		51,481	48,738.66	31,279	29,657	30,851	35,696.87	55,651.85	49,833	41,593
Diversified Load Factor		55.34%	67.99%	41.57%	45.89%	40.39%	37.47%	52.65%	53.57%	46.12%
Non-Coincident Demand		93,023	71,688	75,240	64,632	76,391	95,267	105,693	93,031	90,178
Coincidence Factor		90.00%	90.00%	85.00%	80.00%	85.00%	90.00%	95.00%	95.00%	90.00%
Coincident Demand		83,721	64,519	63,954	51,705	64,932	85,740	100,409	88,379	81,160
Individual Customer Load Factor		18.00%	18.00%	18.00%	18.00%	18.00%	18.00%	18.00%	18.00%	18.00%
Sum of Individual Customer Demands		286,005	270,770	173,770	164,763	171,397	198,316	309,177	276,852	231,071
C-1 Small Commercial Single Phase	C1	3,259	3,290	3,286	3,275	3,267	3,269	3,270	3,273	3,276
Kwh's		3,234,947	2,990,590	2,217,161	1,955,925	2,353,224	2,446,112	3,170,067	3,075,942	2,688,752
Average Demand		4,348	4,153.60	2,980	2,717	3,163	3,287.78	4,717.36	4,134	3,734
Diversified Load Factor		50.53%	67.99%	41.57%	45.89%	40.39%	37.47%	52.65%	53.57%	46.12%
Non-Coincident Demand		8,605	6,109	7,168	5,920	7,832	8,774	8,959	7,718	8,097
Coincidence Factor		75.00%	75.00%	75.00%	75.00%	75.00%	75.00%	75.00%	75.00%	75.00%
Coincident Demand		6,453	4,582	5,376	4,440	5,874	6,581	6,719	5,789	6,072
Individual Customer Load Factor		23.00%	23.00%	23.00%	23.00%	23.00%	23.00%	23.00%	23.00%	23.00%
Sum of Individual Customer Demands		18,905	3,592	4,071	4,182	4,114	4,615	4,315	4,035	3,944
C-3 Small Commercial Three Phase	C3	462	461	456	453	458	460	458	460	464
Kwh's		935,746	830,852	805,341	754,945	910,224	1,063,782	1,152,238	1,082,553	945,519
Average Demand		1,258	1,153.96	1,082	1,049	1,223	1,429.81	1,714.64	1,455	1,313
Diversified Load Factor		50.53%	67.99%	41.57%	45.89%	40.39%	37.47%	52.65%	53.57%	46.12%
Non-Coincident Demand		2,489	1,697	2,604	2,285	3,029	3,816	3,256	2,716	2,847
Coincidence Factor		75.00%	75.00%	75.00%	75.00%	75.00%	75.00%	75.00%	75.00%	75.00%
Coincident Demand		1,867	1,273	1,953	1,714	2,272	2,862	2,442	2,037	2,135
Individual Customer Load Factor		23.00%	23.00%	23.00%	23.00%	23.00%	23.00%	23.00%	23.00%	23.00%
Sum of Individual Customer Demands		5,468	3,592	4,071	4,182	4,114	4,615	4,315	4,035	3,944

JACKSON ENERGY COOPERATIVE
 Summary of Billing Determinants and Demand Analysis

<u>Rate Schedule</u>	<u>Code</u>	<u>Oct 2017</u>	<u>Nov 2017</u>	<u>Dec 2017</u>	<u>Total</u>	<u>SIC</u> <u>Max Demand</u>	<u>Class Demand</u> <u>During</u> <u>Peak Month</u>	<u>Sum of</u> <u>Coin Demand</u>	<u>Summer</u> <u>Coin Demand</u>	<u>Winter</u> <u>Coin Demand</u>
R - Residential	R	25,551	25,569	25,546	306,358					
Kwh's		27,773,883	20,945,072	26,724,705	347,394,765					
Average Demand		37,330	29,090	35,920	39,657					
Diversified Load Factor		62.77%	42.48%	36.92%						
Non-Coincident Demand		59,474	68,480	97,281	990,378		105,693			
Coincidence Factor		85.00%	80.00%	85.00%						
Coincident Demand		50,553	54,784	82,689	872,546			872,546	274,528	598,017
Individual Customer Load Factor		18.00%	18.00%	18.00%						
Sum of Individual Customer Demands		207,392	161,613	199,557	2,650,684	309,177				
C-1 Small Commercial Single Phase	C1	3,297	3,312	3,356	39,430					
Kwh's		2,784,433	2,181,048	2,553,033	31,651,234					
Average Demand		3,743	3,029	3,431	3,613					
Diversified Load Factor		62.77%	42.48%	36.92%						
Non-Coincident Demand		5,963	7,131	9,293	91,569		9,293			
Coincidence Factor		75.00%	75.00%	75.00%						
Coincident Demand		4,472	5,348	6,970	68,677			68,677	19,089	49,588
Individual Customer Load Factor		23.00%	23.00%	23.00%						
Sum of Individual Customer Demands		3,890	3,650	3,668	62,980	18,905				
C-3 Small Commercial Three Phase	C3	466	466	468	5,532					
Kwh's		923,108	831,219	940,337	11,175,864					
Average Demand		1,241	1,154	1,264	1,276					
Diversified Load Factor		62.77%	42.48%	36.92%						
Non-Coincident Demand		1,977	2,718	3,423	32,858		3,816			
Coincidence Factor		75.00%	75.00%	75.00%						
Coincident Demand		1,483	2,038	2,567	24,643			24,643	7,341	17,302
Individual Customer Load Factor		23.00%	23.00%	23.00%						
Sum of Individual Customer Demands		3,890	3,650	3,668	49,544	5,468				

JACKSON ENERGY COOPERATIVE

Summary of Billing Determinants and Demand Analysis

Rate Schedule	Code	Jan 2017	Feb 2017	Mar 2017	Apr 2017	May 2017	Jun 2017	Jul 2017	Aug 2017	Sep 2017
D - Commercial and Industrial Demand < 3	D	615	618	617	617	612	612	612	613	618
Kwh's		15,657,158	13,475,424	14,107,112	12,964,800	14,595,065	15,949,919	16,771,068	16,211,354	15,083,959
Average Demand		21,045	18,715.87	18,961	18,007	19,617	21,438.06	24,956.95	21,789	20,950
Diversified Load Factor		50.47%	49.24%	48.43%	47.35%	49.23%	50.82%	56.17%	49.74%	48.12%
Non-Coincident Demand		41,698	38,012	39,151	38,028	39,849	42,181	44,430	43,810	43,537
Coincidence Factor		75.00%	75.00%	75.00%	75.00%	75.00%	75.00%	75.00%	75.00%	75.00%
Coincident Demand		31,274	28,509	29,364	28,521	29,887	31,636	33,323	32,858	32,652
Individual Customer Load Factor		40.47%	39.24%	38.43%	37.35%	39.23%	40.82%	46.17%	39.74%	38.12%
Sum of Individual Customer Demands		52,002	47,700	49,339	48,210	50,007	52,513	54,053	54,836	54,957
I-E - Large Commercial Existing	I-E	1	1	1	1	1	1	1	1	1
Kwh's		1,391,464	1,504,464	1,203,784	1,454,739	1,465,989	1,437,296	1,433,727	1,251,747	1,309,685
Average Demand		1,870	2,089.53	1,618	2,020	1,970	1,932	2,134	1,682	1,819
Diversified Load Factor		116.38%	122.26%	104.52%	121.07%	121.03%	126.51%	121.58%	108.69%	113.94%
Non-Coincident Demand		1,607	1,654	1,548	1,615	1,628	1,527	1,585	1,548	1,545
Coincidence Factor		70.00%	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%
Coincident Demand		1,125	1,158	1,084	1,131	1,140	1,069	1,110	1,084	1,082
Individual Customer Load Factor		116.38%	122%	105%	121%	121%	127%	122%	109%	114%
Sum of Individual Customer Demands		1,607	1,654	1,548	1,615	1,628	1,527	1,585	1,548	1,545
I-E - Large Commercial Existing - DIRECT :	I-E	1	1	1	1	1	1	1	1	1
Kwh's		575,940	484,690	356,410	555,581	954,140	445,288	568,965	420,619	371,648
Average Demand		774	651	479	747	1,282	599	765	565	500
Diversified Load Factor		25.24%	35.70%	26.88%	41.65%	40.66%	31.48%	24.76%	31.17%	28.21%
Non-Coincident Demand		3,067	1,825	1,782	1,793	3,154	1,901	3,089	1,814	1,771
Coincidence Factor		70.00%	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%
Coincident Demand		2,147	1,278	1,247	1,255	2,208	1,331	2,162	1,270	1,240
Individual Customer Load Factor		25.24%	35.70%	26.88%	41.65%	40.66%	31.48%	24.76%	31.17%	28.21%
Sum of Individual Customer Demands		3,067	1,825	1,782	1,793	3,154	1,901	3,089	1,814	1,771
L - Large Commercial and Industrial 3,000	L	1	1	1	1	1	1	1	1	1
Kwh's		602,100	630,000	665,100	644,400	603,900	586,800	525,600	633,600	480,600
Average Demand		809	875.00	894	895	812	788.71	782.14	852	668
Diversified Load Factor		26.33%	28.15%	27.20%	25.73%	25.51%	25.13%	24.87%	24.75%	19.91%
Non-Coincident Demand		3,074	3,109	3,287	3,479	3,182	3,138	3,145	3,441	3,353
Coincidence Factor		70.00%	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%
Coincident Demand		2,151	2,176	2,301	2,435	2,227	2,197	2,201	2,409	2,347
Individual Customer Load Factor		26.33%	28.15%	27.20%	25.73%	25.51%	25.13%	24.87%	24.75%	19.91%
Sum of Individual Customer Demands		3,074	3,109	3,287	3,479	3,182	3,138	3,145	3,441	3,353
OL - Outdoor Lighting	OL	88	91	91	87	87	87	88	90	90
Kwh's		686,417	684,022	682,125	682,916	679,663	680,243	677,673	675,721	675,091
Average Demand		923	919	917	918	914	914	911	908	907
Diversified Load Factor		50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
Non-Coincident Demand		1,845	1,839	1,834	1,836	1,827	1,829	1,822	1,816	1,815
Coincidence Factor		100.00%	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Coincident Demand		1,845	1,839	1,834	-	-	-	-	-	-
Individual Customer Load Factor		50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
Sum of Individual Customer Demands		1,845	1,839	1,834	1,836	1,827	1,829	1,822	1,816	1,815
Metered CP, All but Direct Serve		130,583	105,333	107,112	91,201	108,539	131,415	148,366	133,825	126,689
Calculated CP All but Direct Serve		130,583	105,333	107,112	91,201	108,539	131,415	148,366	133,825	126,689
Difference		(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0

JACKSON ENERGY COOPERATIVE
 Summary of Billing Determinants and Demand Analysis

Rate Schedule	Code	Oct 2017	Nov 2017	Dec 2017	Total	SIC Max Demand	Class Demand During Peak Month	Sum of Coin Demand	Summer Coin Demand	Winter Coin Demand
D - Commercial and Industrial Demand < 3	D	619	621	618	7,392					
Kwh's		14,174,967	13,747,787	15,299,761	178,038,374					
Average Demand		19,052	19,094	20,564	20,324					
Diversified Load Factor		45.87%	48.12%	50.15%						
Non-Coincident Demand		41,533	39,679	41,001	492,911		44,430			
Coincidence Factor		75.00%	75.00%	75.00%						
Coincident Demand		31,150	29,759	30,751	369,684			369,684	97,816	271,868
Individual Customer Load Factor		35.87%	38.12%	40.15%						
Sum of Individual Customer Demands		53,111	50,088	51,212	618,030	54,957				
I-E - Large Commercial Existing	I-E	1	1	1	12					
Kwh's		1,346,383	1,356,908	1,213,178	16,369,364					
Average Demand		1,810	1,885	1,631	1,869					
Diversified Load Factor		116.53%	100.37%	84.23%						
Non-Coincident Demand		1,553	1,817	1,936	19,563		1,936			
Coincidence Factor		70.00%	70.00%	70.00%						
Coincident Demand		1,087	1,272	1,355	13,694			13,694	3,262	10,432
Individual Customer Load Factor		117%	100%	84%						
Sum of Individual Customer Demands		1,553	1,817	1,936	19,563	1,936				
I-E - Large Commercial Existing - DIRECT	I-E	1	1	1	12					
Kwh's		136,445	201,987	85,168	5,156,881					
Average Demand		183	271	114	589					
Diversified Load Factor		10.42%	15.05%	6.38%						
Non-Coincident Demand		1,760	1,804	1,793	25,553		3,154			
Coincidence Factor		70.00%	70.00%	70.00%						
Coincident Demand		1,232	1,263	1,255	17,887			17,887	4,763	13,124
Individual Customer Load Factor		10.42%	15.05%	6.38%						
Sum of Individual Customer Demands		1,760	1,804	1,793	25,553	3,154				
L - Large Commercial and Industrial 3,000	L	1	1	1	12					
Kwh's		569,700	533,700	454,500	6,930,000					
Average Demand		766	741	611	791					
Diversified Load Factor		23.86%	22.90%	21.22%						
Non-Coincident Demand		3,209	3,237	2,878	38,531		3,479			
Coincidence Factor		70.00%	70.00%	70.00%						
Coincident Demand		2,247	2,266	2,015	26,972			26,972	6,807	20,165
Individual Customer Load Factor		23.86%	22.90%	21.22%						
Sum of Individual Customer Demands		3,209	3,237	2,878	38,531	3,479				
OL - Outdoor Lighting	OL	91	91	93	1,074					
Kwh's		674,666	677,807	674,980	8,151,324					
Average Demand		907	911	907	931					
Diversified Load Factor		50.00%	50.00%	50.00%						
Non-Coincident Demand		1,814	1,822	1,814	21,912		1,845			
Coincidence Factor		100.00%	100.00%	100.00%						
Coincident Demand		1,814	1,822	1,814	10,968			10,968	-	10,968
Individual Customer Load Factor		50.00%	50.00%	50.00%						
Sum of Individual Customer Demands		1,814	1,822	1,814	21,912	1,845				
Metered CP, All but Direct Serve		94,037	98,553	129,417	1,405,070					
Calculated CP All but Direct Serve		94,037	98,553	129,417	1,405,070	100%				
Difference		(0)	(0)	(0)	0					

Exhibit JW-7

COSS: Purchased Power, Meters,
& Services

JACKSON PURCHASE ENERGY CORPORATION
Meter Costs

#	Rate	Rate Code	Installed Meters	Avg Meter Cost	Total Cost	Allocation Factor
1	R - Residential	R	25,530	\$ 250	\$ 6,382,458	61.12%
2	C-1 Small Commercial Single Phase	C1	3,286	\$ 550	\$ 1,807,208	17.31%
3	C-3 Small Commercial Three Phase	C3	461	\$ 1,380	\$ 636,180	6.09%
4	D - Commercial and Industrial Deman	D	616	\$ 2,600	\$ 1,601,600	15.34%
5	I-E - Large Commercial Existing	I-E	1	\$ 5,200	\$ 5,200	0.05%
6	I-E - Large Commercial Existing - DIR	I-E	1	\$ 5,200	\$ 5,200	0.05%
7	L - Large Commercial and Industrial 3	L	1	\$ 5,200	\$ 5,200	0.05%
8	OL - Outdoor Lighting	OL	90	\$ -	\$ -	0.00%
9	Total		29,985	\$ 348.27	\$ 10,443,047	100.00%

JACKSON PURCHASE ENERGY CORPORATION
Service Costs

#	Rate	Rate Code	Average Number of Services	Average Service Cost	Total Cost	Allocation Factor
1	R - Residential	R	25,530	\$ 3,500	\$ 89,354,417	81.63%
2	C-1 Small Commercial Single Phase	C1	3,286	\$ 4,000	\$ 13,143,333	12.01%
3	C-3 Small Commercial Three Phase	C3	461	\$ 5,000	\$ 2,305,000	2.11%
4	D - Commercial and Industrial Deman	D	616	\$ 7,500	\$ 4,620,000	4.22%
5	I-E - Large Commercial Existing	I-E	1	\$ 15,000	\$ 15,000	0.01%
6	I-E - Large Commercial Existing - DIRI	I-E	1	\$ 15,000	\$ 15,000	0.01%
7	L - Large Commercial and Industrial 3,	L	1	\$ 15,000	\$ 15,000	0.01%
8	OL - Outdoor Lighting	OL	90	\$ -	\$ -	0.00%
9	Total		29,985	\$ 3,650.73	\$ 109,467,750	100.00%

Exhibit JW-8

COSS: Zero Intercept Analysis

JACKSON PURCHASE ENERGY CORPORATION
Zero Intercept & Minimum System Analyses

Account 364 - Poles, Towers & Fixtures

Description	Size	Cost	Quantity	Actual Unit Cost (\$ per Unit)	Linear Regression Inputs		
					y*n^0.5	n^0.5	xn^0.5
POLES 25'	20	\$ 684,600.68	5,973	114.62	8,858.11	77.29	1,545.70
POLES 30'	30	7,296,482.13	17,773	410.54	54,730.97	133.32	3,999.46
POLES 35'	35	4,365,645.37	13,166	331.58	38,047.10	114.74	4,016.01
POLES 40'	40	11,348,758.57	22,668	500.65	75,377.50	150.56	6,022.36
POLES 45'	45	2,737,284.92	4,726	579.20	39,817.42	68.75	3,093.57
POLES 50'	50	673,319.65	854	788.43	23,040.52	29.22	1,461.16
POLES 50' Steel	50	1,701.41	2	850.71	1,203.08	1.41	70.71
POLES 55'	55	120,877.78	186	649.88	8,863.19	13.64	750.10
POLES 60'	60	64,707.78	62	1,043.67	8,217.90	7.87	472.44
POLES 65'	65	13,882.77	19	730.67	3,184.93	4.36	283.33
POLES 70'	70	11,750.25	8	1,468.78	4,154.34	2.83	197.99
POLES 75' & UP	75	29,048.93	8	3,631.12	10,270.35	2.83	212.13
TOTAL		\$ 27,348,060.24	65,445				

Zero Intercept Linear Regression Results

Size Coefficient (\$ per MCM)	16.67905
Zero Intercept (\$ per Unit)	(166.24997)
R-Square	0.9771

LINEST Array

16.67905	(166.24997)
3.01876	107.79149
0.97705	5,377.27072

Plant Classification

Total Number of Units	65,445
Zero Intercept (\$/Unit)	\$ (166.25)
Minimum System (\$/Unit)	\$ 114.62
Use Min System (M) or Zero Intercept (Z)?	M
Zero Intercept or Min System Cost (\$)	\$ 7,501,037
Total Cost of Sample	\$ 27,348,060
Percentage of Total	0.2743
Percentage Classified as Customer-Related	<u>27.43%</u>
Percentage Classified as Demand-Related	<u>72.57%</u>

JACKSON PURCHASE ENERGY CORPORATION
Zero Intercept & Minimum System Analyses

Account 365 - Overhead Conductors and Devices

Description	Size	Cost	Quantity	Actual	Linear Regression Inputs		
				Unit Cost (\$ per Unit)	y*n^0.5	n^0.5	xn^0.5
#2/0 OH ACSR	133.07	\$ 8,609.29	72,497	0.12	31.97	269.25	35,829.45
#4 ACSR OH	41.74	430,237.51	3,105,306	0.14	244.15	1,762.19	73,553.72
#2 ACSR OH	66.37	5,146,858.84	10,741,618	0.48	1,570.39	3,277.44	217,523.74
#1/0 ACSR OH	105.53	1,051,952.44	3,816,604	0.28	538.47	1,953.61	206,164.79
#3/0 ACSR OH	167.80	552,223.48	2,607,168	0.21	342.00	1,614.67	270,942.08
#4/0 ACSR OH	211.59	352,800.85	882,939	0.40	375.46	939.65	198,822.07
#336.4 AAAC & 336 LINNETT OH	336.40	1,924,740.06	4,790,913	0.40	879.35	2,188.82	736,317.51
#397.5 AAAC OH	397.50	22,645.84	36,604	0.62	118.37	191.32	76,050.38
#652.4 MCM OH	652.40	61,226.09	51,559	1.19	269.64	227.07	148,137.90
#2, #4, #6 Stranded OH Bare Copper	26.25	107,522.25	34,926	3.08	575.34	186.88	4,905.73
CWC OH	26.25	80,662.44	1,624,233	0.44	560.76	1,274.45	33,454.42
#4 TPX OH Secondary	41.74	17,981.56	90,438	0.42	126.31	300.73	12,552.43
#6 DPX OH Secondary	26.25	149,317.95	204,532	0.27	122.11	452.25	11,871.62
#2 TPX OH Secondary	67.37	862,396.15	379,879	0.57	351.32	616.34	41,523.04
#1/0 TPX OH Secondary	105.53	1,722,489.75	806,426	0.87	781.27	898.01	94,767.23
#2/0 TPX OH Secondary	133.07	35,225.56	17,755	1.10	146.57	133.25	17,731.30
#3/0 TPX OH Secondary	167.80	7,802.88	3,599	1.32	79.19	59.99	10,066.60
#4/0 TPX OH Secondary	211.59	92,953.77	16,695	1.45	187.35	129.21	27,339.62
#336.4 TPX OH Secondary	336.40	14,621.70	2,314	1.88	90.44	48.10	16,182.20
#2 QUAD OH Secondary	66.37	64,798.11	3,359	1.20	69.55	57.96	3,846.60
#1/0 QUAD OH Secondary	105.53	106,298.69	10,752	1.30	134.80	103.69	10,942.60
#2/0 QUAD OH Secondary	133.07	6,276.53	2,826	1.65	87.71	53.16	7,074.02
#3/0 QUAD OH Secondary	167.80	1,731.90	1,430	1.85	69.96	37.82	6,345.41
#4/0 QUAD OH Secondary	211.59	59,158.36	8,205	2.05	185.69	90.58	19,166.31
#336. MCM QUAD OH Secondary	336.00	62,406.45	6,169	2.35	184.58	78.54	26,390.44
#8 WP OH Secondary	16.51	18,105.11	241,457	0.07	36.85	491.38	8,112.24
#500 MCM Alum OH	500.00	3,167.60	1,205	2.63	91.25	34.71	17,356.55
#6 Solid Bare Copper	26.25	41,705.50	57,132	0.38	90.83	239.02	6,274.35
#6 Hard Drawn OH	26.25	8,873.03	173,613	0.45	187.50	416.67	10,937.56
#6 A Steel OH	26.25	41.55	2,393	0.45	22.01	48.92	1,284.11
3 #6 AWC OH	26.25	6,237.12	18,559	0.34	45.78	136.23	3,576.07
#7 Aluminum OH	20.82	291.84	462	0.63	13.58	21.49	447.51
#12 TW OH Secondary	6.53	87.72	1,000	0.09	2.77	31.62	206.50
TOTAL		\$ 13,021,447.92	29,814,567				

Zero Intercept Linear Regression Results

Size Coefficient (\$ per MCM)	0.00007
Zero Intercept (\$ per Unit)	0.38158
R-Square	0.8129

LINEST Array

0.00007	0.38158
0.00032	0.05222
0.81292	183.43882

Plant Classification

Total Number of Units	29,814,567
Zero Intercept (\$/Unit)	\$ 0.38
Minimum System (\$/Unit)	\$ 0.07
Use Min System (M) or Zero Intercept (Z)?	Z
Zero Intercept or Min System Cost (\$)	\$ 11,376,597
Total Cost of Sample	\$ 13,021,448
Percentage of Total	0.8737
Percentage Classified as Customer-Related	87.37%
Percentage Classified as Demand-Related	12.63%

JACKSON PURCHASE ENERGY CORPORATION
Zero Intercept & Minimum System Analyses

Account 367 - Underground Conductors and Devices

Description	Size	Cost	Quantity	Actual	Linear Regression Inputs		
				Unit Cost (\$ per Unit)	y*n ^{0.5}	n ^{0.5}	xn ^{0.5}
#2 Copper URD Primary	66.37	\$ 6,847.50	10,343	0.66	67.33	101.70	6,749.86
#1/0 Aluminun URD Primary Cable	105.53	4,050,192.68	1,588,782	2.55	3,213.24	1,260.47	133,017.29
#2 Aluminum URD Primary	66.37	745,544.92	613,278	1.22	952.02	783.12	51,975.72
#750 Aluminum URD Primary	750.00	891,822.04	49,004	18.20	4,028.68	221.37	166,026.35
#750 Copper URD Primary	750.00	471.06	86	5.48	50.80	9.27	6,955.21
#4/0 Aluminum URD Primary	211.59	485,186.95	140,141	3.46	1,296.06	374.35	79,210.33
#500 Copper URD Primary	500.00	107,004.63	39,451	2.71	538.73	198.62	99,311.38
#500 Aluminum URD Primary	500.00	1,410,360.00	128,021	11.02	3,941.75	357.80	178,900.11
#500 Copper URD Secondary	500.00	7,549.15	2,146	3.52	162.96	46.32	23,162.47
#2 TPX Secondary URD	66.37	2,542.56	9	282.51	847.52	3.00	199.11
#1/0 TPX URD Secondary	105.53	17,316.38	8,449	2.05	188.39	91.92	9,700.15
#2/0 TPX URD Secondary	133.07	680.77	200	3.40	48.14	14.14	1,881.89
#4/0 TPX URD Secondary	211.59	74,242.09	17,800	4.17	556.47	133.42	28,229.89
#350 MCM TPX URD Secondary	350.00	185,008.54	47,874	3.86	845.56	218.80	76,580.45
#1/0 QUAD URD Secondary	105.53	272.37	92	2.96	28.40	9.59	1,012.21
#4/0 QUAD URD Secondary	211.59	381.46	50	7.63	53.95	7.07	1,496.18
#350 QUAD URD Secondary	350.00	5,195.95	200	25.98	367.41	14.14	4,949.75
#4/0 3PH URD SUBM TENN. RIVER XIN	211.59	29,038.70	2,504	11.60	580.31	50.04	10,588.06
#10/2 UF with Ground URD Secondary W	663.69	2,430.82	1,495	1.63	62.87	38.67	25,661.73
#12/2 UF URD Secondary Wire	796.43	1,465.12	1,195	1.23	42.38	34.57	27,531.54
#10/2 UF URD Secondary Wire	663.69	23.83	10	2.38	7.54	3.16	2,098.77
#8 UF URD Secondary Wire	16.51	5,519.66	3,009	1.83	100.62	54.85	905.59
#6 UF URD Secondary Wire	26.25	5,199.49	2,817	1.85	97.96	53.08	1,393.23
#6 DPX URD Conductor	26.25	107,507.21	74,702	1.44	393.34	273.32	7,174.56
TOTAL		\$ 8,141,803.88	2,731,658				

Zero Intercept Linear Regression Results

Size Coefficient (\$ per MCM)	0.01896
Zero Intercept (\$ per Unit)	0.29831
R-Square	0.8938

LINEST Array

0.01896	0.29831
0.00213	0.41797
0.89379	478.55768

Plant Classification

Total Number of Units	2,731,658
Zero Intercept (\$/Unit)	\$ 0.30
Minimum System (\$/Unit)	\$ 0.66
Use Min System (M) or Zero Intercept (Z)?	Z
Zero Intercept or Min System Cost (\$)	\$ 814,889
Total Cost of Sample	\$ 8,141,804
Percentage of Total	0.1001
Percentage Classified as Customer-Related	10.01%
Percentage Classified as Demand-Related	89.99%

JACKSON PURCHASE ENERGY CORPORATION
Zero Intercept & Minimum System Analyses

Account 368 - Line Transformers

Description	Size	Cost	Quantity	Actual Unit Cost (\$ per Unit)	Linear Regression Inputs			NARUC CAM	
					y*n^0.5	n^0.5	xn^0.5	Incl?	Qty
1 KVA Conventional Transf	1.00	\$ 48,447.95	97	499.46	4,919.14	9.85	9.85	1	97
1.5 KVA Conventional Transf	1.50	227,104.27	318	714.16	12,735.38	17.83	26.75	1	318
15 KVA Conventional Transf	15.00	6,081,079.06	8,140	747.06	67,401.33	90.22	1,353.33	1	8,140
25 KVA Conventional Transf	25.00	2,498,674.15	3,184	784.76	44,281.58	56.43	1,410.67	1	3,184
37.5 KVA Conventional Transf	37.50	693,900.84	669	1,037.22	26,827.76	25.87	969.94	1	669
50 KVA Conventional Transf	50.00	467,170.78	414	1,128.43	22,960.19	20.35	1,017.35	1	414
75 KVA Conventional Transf	75.00	250,601.75	165	1,518.80	19,509.32	12.85	963.39	0	-
100 KVA Conventional Transf	100.00	168,306.35	90	1,870.07	17,741.05	9.49	948.68	0	-
167 KVA Conventional Transf	167.00	244,035.54	87	2,805.01	26,163.36	9.33	1,557.67	0	-
250 KVA Conventional Transf	350.00	178,645.26	45	3,969.89	26,630.86	6.71	2,347.87	0	-
333 KVA Conventional Transf	333.00	201,426.70	46	4,378.84	29,698.75	6.78	2,258.52	0	-
500 KVA Conventional Transf	500.00	69,813.39	12	5,817.78	20,153.39	3.46	1,732.05	0	-
833 KVA Conventional Transf	833.00	54,832.00	4	13,708.00	27,416.00	2.00	1,666.00	0	-
10 KVA CSP Transf	10.00	207,347.20	1,110	186.80	6,223.53	33.32	333.17	1	1,110
15 KVA CSP Transf	15.00	549,371.35	2,087	263.23	12,025.55	45.68	685.26	1	2,087
25 KVA CSP Transf	25.00	325,565.22	995	327.20	10,321.11	31.54	788.59	1	995
37.5 KVA CSP Transf	37.50	39,722.01	100	397.22	3,972.20	10.00	375.00	1	100
25 KVA Padmount Transf	25.00	2,834,746.07	2,390	1,186.09	57,984.94	48.89	1,222.19	1	2,390
37.5 KVA Padmount Transf	37.50	135,263.61	90	1,502.93	14,258.04	9.49	355.76	1	90
50 KVA Padmount Transf	50.00	821,574.95	670	1,226.23	31,740.21	25.88	1,294.22	1	670
75 KVA Padmount Transf	75.00	415,723.57	171	2,431.13	31,791.18	13.08	980.75	0	-
100 KVA Padmount Transf	100.00	125,216.07	61	2,052.72	16,032.27	7.81	781.02	0	-
150 KVA Padmount Transf	150.00	67,557.05	11	6,141.55	20,369.22	3.32	497.49	0	-
167 KVA Padmount Transf	167.00	197,974.92	85	2,329.12	21,473.40	9.22	1,539.66	0	-
112.5 KVA Padmount Transf	113.50	147,518.91	34	4,338.79	25,299.28	5.83	661.81	0	-
225 KVA Padmount Transf	225.00	240,896.31	44	5,474.92	36,316.49	6.63	1,492.48	0	-
300 KVA Padmount Transf	300.00	461,020.10	75	6,146.93	53,234.02	8.66	2,598.08	0	-
500 KVA Padmount Transf	500.00	377,110.04	50	7,542.20	53,331.41	7.07	3,535.53	0	-
750 KVA Padmount Transf	750.00	274,012.57	30	9,133.75	50,027.62	5.48	4,107.92	0	-
1000 KVA Padmount Transf	1,000.00	152,367.34	11	13,851.58	45,940.48	3.32	3,316.62	0	-
1500 KVA Padmount Transf	1,500.00	248,676.54	15	16,578.44	64,208.01	3.87	5,809.48	0	-
TOTAL		\$ 18,805,701.87	21,300						20,264

Zero Intercept Linear Regression Results

Size Coefficient (\$ per MCM)	12.46032
Zero Intercept (\$ per Unit)	474.59191
R-Square	0.9167

LINEST Array

12.46032	474.59191
2.08229	79.76457
0.91668	9,051.62670

Plant Classification

Total Number of Units	*	20,264
Zero Intercept (\$/Unit)	\$	474.59
Minimum System (\$/Unit)	\$	186.80
Use Min System (M) or Zero Intercept (Z)?		Z
Zero Intercept or Min System Cost (\$)	\$	9,617,130
Total Cost of Sample	\$	18,805,702
Percentage of Total		0.5114
Percentage Classified as Customer-Related		51.14%
Percentage Classified as Demand-Related		48.86%

* Only single-phase up to 50 KVA should be included in the Customer-related component per NARUC CAM

JACKSON PURCHASE ENERGY CORPORATION
Zero Intercept & Minimum System Analyses

TOTAL

<u>Descripton</u>	<u>Acct</u>	<u>Demand</u>	<u>Customer</u>
Poles, Towers and Fixtures	364	0.7257	0.2743
Overhead Conductors and Devices	365	0.1263	0.8737
Underground Conductors and Devices	367	0.8999	0.1001
Line Transformers	368	0.4886	0.5114

Exhibit JW-9

Present & Proposed Rates

JACKSON PURCHASE ENERGY CORPORATION
Present and Proposed Rates

Rate Class			Rates				Revenues					
Classification	Code	Billing Unit	Test Year Rate	Present Rate	Proposed Rate	Incr (Decr) Over Pres	Test Year Revenue	Present Revenue	Proposed Revenue	Increase \$	Increase %	Increase Avg Bill
R - Residential	R	Facilities Charge (per month)	12.45	12.45	16.78	4.33	\$ 41,360,071	\$ 41,360,071	\$ 42,686,601	\$ 1,326,530	3.2%	\$4.33
		Energy Charge (per kWh)	0.100780	0.100780	0.100780	-						
C-1 Small Commercial Single Phase	C1	Facilities Charge (per month)	13.86	13.86	13.86	-	\$ 4,029,380	\$ 4,029,380	\$ 4,029,380	\$ -	0%	\$0.00
		Energy Charge (per kWh)	0.102176	0.102176	0.102176	-						
C-3 Small Commercial Three Phase	C3	Facilities Charge (per month)	24.90	24.90	24.90	-	\$ 1,311,181	\$ 1,311,181	\$ 1,311,181	\$ -	0%	\$0.00
		Energy Charge (per kWh)	0.097017	0.097017	0.097017	-						
D - Commercial and Industrial Demand < 3,000 kW	D	Facilities Charge (per month)	48.42	48.42	48.42	-	\$ 17,860,901	\$ 17,860,901	\$ 17,860,901	\$ -	0%	\$0.00
		Demand Charge (per kW)	9.00	9.00	9.00	-						
		Energy Charge 1st 200 (per kWh)	0.062202	0.062202	0.062202	-						
		Energy Charge 2nd 200 (per kWh)	0.052104	0.052104	0.052104	-						
		Energy Charge 3rd 200 (per kWh)	0.046973	0.046973	0.046973	-						
		Energy Charge Over 600 (per kWh)	0.041993	0.041993	0.041993	-						
I-E - Large Commercial Existing	I-E	Service Charge (per month)	414.97	414.97	414.97	-	\$ 1,069,216	\$ 1,069,216	\$ 1,069,216	\$ -	0%	\$0.00
		Energy Charge (per kWh)	0.038125	0.038125	0.038125	-						
		Demand Charge 1st 3000 (\$)	47,721.03	47,721.03	47,721.03	-						
		Demand Charge Over 3000 (per kW)	15.91	15.91	15.91	-						
I-E - Large Commercial Existing - Direct Serve	I-E	Service Charge (per month)	414.97	414.97	414.97	-	\$ 861,782	\$ 861,782	\$ 861,782	\$ -	0%	\$0.00
		Energy Charge (per kWh)	0.038125	0.038125	0.038125	-						
		Demand Charge 1st 3000 (\$)	47,721.03	47,721.03	47,721.03	-						
		Demand Charge Over 3000 (per kW)	15.91	15.91	15.91	-						
L - Large Commercial and Industrial 3,000 - 5,000 kW	L	Service Charge (per month)	414.97	414.97	414.97	-	\$ 925,734	\$ 925,734	\$ 925,734	\$ -	0%	\$0.00
		Energy Charge (per kWh)	0.038125	0.038125	0.038125	-						
		Demand Charge (per kW)	15.62	15.62	15.62	-						
OL - Outdoor Lighting	OL	Total Charges (\$)	-	-	-	-	\$ 1,446,964	\$ 1,446,964	\$ 1,446,964	\$ -	0%	\$ -
TOTAL							\$ 68,865,228	\$ 68,865,228	\$ 70,191,759	\$ 1,326,530	2%	

JACKSON PURCHASE ENERGY CORPORATION

**R - Residential
R**

	Test Year Rate			Present Rate		Proposed Rates			
	Billing Units	Rate	Calculated Billings	Rate	Calculated Billings	Billing Units	Rate	Calculated Billings	
Customer Charge									
Test Year	<i>Customers</i> 306,358	<i>per Customer</i> \$ 12.45	\$ 3,814,157	<i>per Customer</i> \$ 12.45	\$ 3,814,157	Annual	<i>Customers</i> 306,358	<i>per Customer</i> \$ 16.78	\$ 5,140,687
Energy Charge									
All Hours	<i>kWh</i> 347,394,765	<i>Per kWh</i> \$0.100780	\$ 35,010,444	<i>Per kWh</i> \$0.100780	\$ 35,010,444	All Hours	<i>kWh</i> 347,394,765	<i>Per kWh</i> \$0.100780	\$ 35,010,444
Other									
FAC			\$ 411,805		\$ 411,805	FAC		\$ 411,805	
ES			\$ 2,519,159		\$ 2,519,159	ES		\$ 2,519,159	
MRSM			\$ (890,193)		\$ (890,193)	OL		\$ (890,193)	
NonFAC PPA			\$ 494,698		\$ 494,698	FAC		\$ 494,698	
Total Rate Revenue			<u>\$ 41,360,071</u>		<u>\$ 41,360,071</u>	Total Rate Revenue		<u>\$ 42,686,601</u>	
Revenue Per Books			\$ 41,386,469			Difference from Present Rates		\$ 1,326,530	
Difference			\$ (26,398)		\$ -	Percent Change from Present Rates		3.2%	
Percent Difference			-0.06%		0.00%	Avg Incr/(Decr) Per Customer Per Month		\$ 4.33	

JACKSON PURCHASE ENERGY CORPORATION
C-1 Small Commercial Single Phase
C1

	Test Year Rate			Present Rate		Proposed Rates			
	Billing Units	Rate	Calculated Billings	Rate	Calculated Billings	Billing Units	Rate	Calculated Billings	
Customer Charge						Customer Charge			
Test Year	<i>Customers</i> 39,430	<i>per Customer</i> \$ 13.86	\$ 546,500	<i>per Customer</i> \$ 13.86	\$ 546,500	Annual	<i>Customers</i> 39,430	<i>per Customer</i> \$ 13.86	\$ 546,500
Energy Charge						Energy Charge			
Test Year	<i>kWh</i> 31,651,234	<i>Per kWh</i> \$0.102176	\$ 3,233,996	<i>Per kWh</i> \$0.102176	\$ 3,233,996	All Hours	<i>kWh</i> 31,651,234	<i>Per kWh</i> \$0.102176	\$ 3,233,996
Other						Other			
FAC			\$ 38,524		\$ 38,524	FAC		\$ 38,524	
ES			\$ 226,763		\$ 226,763	ES		\$ 226,763	
MRSM			\$ (61,244)		\$ (61,244)	OL		\$ (61,244)	
NonFAC PPA			\$ 44,841		\$ 44,841	FAC		\$ 44,841	
Total Rate Revenue			<u>\$ 4,029,380</u>		<u>\$ 4,029,380</u>	Total Rate Revenue		<u>\$ 4,029,380</u>	
Revenue Per Books			\$ 4,037,363			Difference from Present Rates		\$ -	
Difference			\$ (7,983)		\$ -	Percent Change from Present Rates		0%	
Percent Difference			-0.20%		0.00%	Avg Incr/(Decr) Per Customer Per Month		\$ -	

JACKSON PURCHASE ENERGY CORPORATION
C-3 Small Commercial Three Phase
C3

	Test Year Rate			Present Rate			Proposed Rates		
	Billing Units	Rate	Calculated Billings	Rate	Calculated Billings	Billing Units	Rate	Calculated Billings	
Customer Charge	<i>Customers per Customer</i>			<i>per Customer</i>		Customer Charge	<i>Customers per Customer</i>		
Test Year	5,532	\$ 24.90	\$ 137,747	\$ 24.90	\$ 137,747	Annual	5,532	\$ 24.90	\$ 137,747
Energy Charge	<i>kWh Per kWh</i>			<i>Per kWh</i>		Energy Charge	<i>kWh Per kWh</i>		
All Hours	11,175,864	\$0.097017	\$ 1,084,249	\$0.097017	\$ 1,084,249	All Hours	11,175,864	\$0.097017	\$ 1,084,249
Other						Other			
FAC			\$ 13,748		\$ 13,748	FAC			\$ 13,748
ES			\$ 79,053		\$ 79,053	ES			\$ 79,053
MRSM			\$ (19,392)		\$ (19,392)	OL			\$ (19,392)
NonFAC PPA			\$ 15,776		\$ 15,776	FAC			\$ 15,776
Total Rate Revenue			<u>\$ 1,311,181</u>		<u>\$ 1,311,181</u>	Total Rate Revenue			<u>\$ 1,311,181</u>
Revenue Per Books			\$ 1,313,725			Difference from Present Rates			\$ -
Difference			\$ (2,544)		\$ -	Percent Change from Present Rates			0%
Percent Difference			-0.19%		0.00%	Avg Incr/(Decr) Per Customer Per Month			\$ -

JACKSON ENERGY COOPERATIVE
D - Commercial and Industrial Demand < 3,000 kW
D

	Test Year Rate			Present Rate		Proposed Rates			
	Billing Units	Rate	Calculated Billings	Rate	Calculated Billings	Billing Units	Rate	Calculated Billings	
Customer Charge									
Test Year	<i>Customers</i> 7,392	<i>per Customer</i> \$ 48.42	\$ 357,921	<i>per Customer</i> \$ 48.42	\$ 357,921	Annual	<i>Customers</i> 7,392	<i>per Customer</i> \$ 48.42	\$ 357,921
Energy Charge									
1st 200	<i>kWh</i> 123,605,954	<i>Per kWh</i> \$0.062202	\$ 7,688,538	<i>Per kWh</i> \$0.062202	\$ 7,688,538	All Hours	<i>kWh</i> 123,605,954	<i>Per kWh</i> \$0.062202	\$ 7,688,538
2nd 200	54,432,420	\$0.052104	\$ 2,836,147	\$0.052104	\$ 2,836,147	All Hours	54,432,420	\$0.052104	\$ 2,836,147
3rd 200	-	\$0.046973	\$ -	\$0.046973	\$ -	All Hours	-	\$0.046973	\$ -
Over 600	-	\$0.041993	\$ -	\$0.041993	\$ -	All Hours	-	\$0.041993	\$ -
Subtotal	178,038,374	\$0.038125	\$ 6,787,713	\$0.038125	\$ 6,787,713	All Hours	178,038,374	\$0.038125	\$ 6,787,713
Demand Charge									
Test Year	<i>kW</i> 618,030	<i>Per kW</i> \$9.00	\$ 5,562,268	<i>Per kW</i> \$9.00	\$ 5,562,268	Test Year	<i>kW</i> 618,030	<i>Per kW</i> \$9.00	\$ 5,562,268
Other									
FAC			\$ 220,785		\$ 220,785	FAC		\$ 220,785	\$ 220,785
ES			\$ 1,255,806		\$ 1,255,806	ES		\$ 1,255,806	\$ 1,255,806
MRS			\$ (311,016)		\$ (311,016)	OL		\$ (311,016)	\$ (311,016)
NonFAC PPA			\$ 250,453		\$ 250,453	FAC		\$ 250,453	\$ 250,453
Total Rate Revenue			<u>\$ 17,860,901</u>		<u>\$ 17,860,901</u>	Total Rate Revenue			<u>\$ 17,860,901</u>
Revenue Per Books			\$ 17,694,907			Difference from Present Rates			\$ -
Difference			\$ 165,994		\$ -	Percent Change from Present Rates			0%
Percent Difference			0.94%		0.00%	Avg Incr/(Decr) Per Customer Per Month			\$ -

JACKSON PURCHASE ENERGY CORPORATION
I-E - Large Commercial Existing
I-E

	Test Year Rate			Present Rate		Proposed Rates			
	Billing Units	Rate	Calculated Billings	Rate	Calculated Billings	Billing Units	Rate	Calculated Billings	
Customer Charge									
Test Year	<i>Customers</i> 12	<i>per Customer</i> \$ 414.97	\$ 4,980	<i>per Customer</i> \$ 414.97	\$ 4,980	Annual	<i>Customers</i> 12	<i>per Customer</i> \$ 414.97	\$ 4,980
Energy Charge									
All Hours	<i>kWh</i> 16,369,364	<i>Per kWh</i> \$0.038125	\$ 624,082	<i>Per kWh</i> \$0.038125	\$ 624,082	All Hours	<i>kWh</i> 16,369,364	<i>Per kWh</i> \$0.038125	\$ 624,082
Demand Charge									
NCP	<i>kW</i> 19,563	<i>Per kW</i> \$15.91	\$ 311,247	<i>Per kW</i> \$15.91	\$ 311,247	NCP	<i>kW</i> 19,563	<i>Per kW</i> \$15.91	\$ 311,247
Other									
FAC			\$ 19,546		\$ 19,546	FAC		\$ 19,546	
ES			\$ 113,876		\$ 113,876	ES		\$ 113,876	
MRSM			\$ (27,358)		\$ (27,358)	OL		\$ (27,358)	
NonFAC PPA			\$ 22,842		\$ 22,842	FAC		\$ 22,842	
Total Rate Revenue			<u>\$ 1,069,216</u>		<u>\$ 1,069,216</u>	Total Rate Revenue		<u>\$ 1,069,216</u>	
Revenue Per Books			\$ 1,656,679			Difference from Present Rates		\$ -	
Difference			\$ (587,464)		\$ -	Percent Change from Present Rates		0%	
Percent Difference			-35.46%		0.00%	Avg Incr/(Decr) Per Customer Per Month		\$ -	

JACKSON PURCHASE ENERGY CORPORATION

I-E - Large Commercial Existing - Direct Serve

I-E

	Test Year Rate			Present Rate		Proposed Rates			
	Billing Units	Rate	Calculated Billings	Rate	Calculated Billings	Billing Units	Rate	Calculated Billings	
Customer Charge									
Test Year	<i>Customers</i> 12	<i>per Customer</i> \$ 414.97	\$ 4,980	<i>per Customer</i> \$ 414.97	\$ 4,980	Annual	<i>Customers</i> 12	<i>per Customer</i> \$ 414.97	\$ 4,980
Energy Charge									
All Hours	<i>kWh</i> 5,156,881	<i>Per kWh</i> \$0.03813	\$ 196,606	<i>Per kWh</i> \$0.03813	\$ 196,606	All Hours	<i>kWh</i> 5,156,881	<i>Per kWh</i> \$0.03813	\$ 196,606
Demand Charge									
NCP	<i>kW</i> 38,531	<i>Per kW</i> \$15.91	\$ 613,028	<i>Per kW</i> \$15.91	\$ 613,028	NCP	<i>kW</i> 38,531	<i>Per kW</i> \$15.91	\$ 613,028
Other									
FAC			\$ 5,798		\$ 5,798	FAC		\$ 5,798	
ES			\$ 40,741		\$ 40,741	ES		\$ 40,741	
MRSM			\$ (6,271)		\$ (6,271)	OL		\$ (6,271)	
NonFAC PPA			\$ 6,901		\$ 6,901	FAC		\$ 6,901	
Total Rate Revenue			<u>\$ 861,782</u>		<u>\$ 861,782</u>	Total Rate Revenue		<u>\$ 861,782</u>	
Revenue Per Books			\$ 825,819			Difference from Present Rates		\$ -	
Difference			\$ 35,962		\$ -	Percent Change from Present Rates		0%	
Percent Difference			4.35%		0.00%	Avg Incr/(Decr) Per Customer Per Month		\$ -	

JACKSON PURCHASE ENERGY CORPORATION
L - Large Commercial and Industrial 3,000 - 5,000 kW
L

Test Year Rate					Present Rate		Proposed Rates							
		Billing			Calculated			Calculated			Billing	Rate	Calculated	
		Units			Billings			Rate			Units	Rate	Billings	
Customer Charge														
		<i>Customers</i>	<i>per Customer</i>			<i>per</i>	<i>Customer</i>			<i>Customers</i>	<i>per Customer</i>			
Test Year		12	\$ 414.97	\$	4,980	\$ 414.97	\$	4,980	Annual		12	\$ 414.97	\$	4,980
Energy Charge														
		<i>kWh</i>	<i>Per kWh</i>			<i>Per kWh</i>			<i>kWh</i>	<i>Per kWh</i>				
All Hours		6,930,000	\$0.038125	\$	264,206	\$0.038125	\$	264,206	All Hours		6,930,000	\$0.038125	\$	264,206
Demand Charge														
		<i>kW</i>	<i>Per kW</i>			<i>Per kW</i>			<i>kW</i>	<i>Per kW</i>				
Test Year		38,531	\$15.62	\$	601,854	\$15.62	\$	601,854	Test Year		38,531	\$15.62	\$	601,854
Other														
FAC				\$	8,080		\$	8,080	FAC				\$	8,080
ES				\$	48,365		\$	48,365	ES				\$	48,365
MRSM				\$	(11,362)		\$	(11,362)	OL				\$	(11,362)
NonFAC PPA				\$	9,611		\$	9,611	FAC				\$	9,611
Total Rate Revenue				\$	<u>925,734</u>		\$	<u>925,734</u>	Total Rate Revenue				\$	<u>925,734</u>
Revenue Per Books				\$	925,734				Difference from Present Rates				\$	-
Difference				\$	(0)		\$	-	Percent Change from Present Rates					0%
Percent Difference					0.00%			0.00%	Avg Incr/(Decr) Per Customer Per Month				\$	-

JACKSON PURCHASE ENERGY CORPORATION
 OL - Outdoor Lighting
 OL

Description	Test Year Rate			Present Rate		Proposed Rates		
	Billing Units	Rate	Calculated Billings	Rate	Calculated Billings	Billing Units	Rate	Calculated Billings
Lights	<i>Annual Lights Per Light</i>			<i>Per Light</i>		<i>Annual Lights Per Light</i>		
	Total		\$ 1,446,964	\$ 1,446,964				\$ 1,446,964
Total Rate Revenue	8,151,324 kWh		\$ 1,446,964	\$ 1,446,964		Total Rate Revenue		\$ 1,446,964
Revenue Per Books			\$ 1,446,964			Difference from Present Rates		\$ -
Difference			\$ -	\$ -		Percent Change from Present Rates		0%
Percent Difference			0.000%	0.00%		Avg Incr/(Decr) Per Light Per Month		\$ -

JACKSON PURCHASE ENERGY CORPORATION
Monthly Base Rate Increase by KWH
Residential

#	Monthly kWh	Present Base Rates			Proposed Base Rates			Increase	
		Customer	Energy	Total	Customer	Energy	Total	\$	%
		\$ 12.45	0.10078		\$ 16.78	0.10078			
1	-	\$ 12.45	\$ -	\$ 12.45	\$ 16.78	\$ -	\$ 16.78	\$ 4.33	34.8%
2	100	\$ 12.45	\$ 10.08	\$ 22.53	\$ 16.78	\$ 10.08	\$ 26.86	\$ 4.33	19.2%
3	200	\$ 12.45	\$ 20.16	\$ 32.61	\$ 16.78	\$ 20.16	\$ 36.94	\$ 4.33	13.3%
4	300	\$ 12.45	\$ 30.23	\$ 42.68	\$ 16.78	\$ 30.23	\$ 47.01	\$ 4.33	10.1%
	400	\$ 12.45	\$ 40.31	\$ 52.76	\$ 16.78	\$ 40.31	\$ 57.09	\$ 4.33	8.2%
2	500	\$ 12.45	\$ 50.39	\$ 62.84	\$ 16.78	\$ 50.39	\$ 67.17	\$ 4.33	6.9%
3	600	\$ 12.45	\$ 60.47	\$ 72.92	\$ 16.78	\$ 60.47	\$ 77.25	\$ 4.33	5.9%
4	700	\$ 12.45	\$ 70.55	\$ 83.00	\$ 16.78	\$ 70.55	\$ 87.33	\$ 4.33	5.2%
5	800	\$ 12.45	\$ 80.62	\$ 93.07	\$ 16.78	\$ 80.62	\$ 97.40	\$ 4.33	4.7%
6	900	\$ 12.45	\$ 90.70	\$ 103.15	\$ 16.78	\$ 90.70	\$ 107.48	\$ 4.33	4.2%
7	1,000	\$ 12.45	\$ 100.78	\$ 113.23	\$ 16.78	\$ 100.78	\$ 117.56	\$ 4.33	3.8%
8	1,100	\$ 12.45	\$ 110.86	\$ 123.31	\$ 16.78	\$ 110.86	\$ 127.64	\$ 4.33	3.5%
9	1,200	\$ 12.45	\$ 120.94	\$ 133.39	\$ 16.78	\$ 120.94	\$ 137.72	\$ 4.33	3.2%
10	1,300	\$ 12.45	\$ 131.01	\$ 143.46	\$ 16.78	\$ 131.01	\$ 147.79	\$ 4.33	3.0%
11	1,400	\$ 12.45	\$ 141.09	\$ 153.54	\$ 16.78	\$ 141.09	\$ 157.87	\$ 4.33	2.8%
12	1,500	\$ 12.45	\$ 151.17	\$ 163.62	\$ 16.78	\$ 151.17	\$ 167.95	\$ 4.33	2.6%
13	1,600	\$ 12.45	\$ 161.25	\$ 173.70	\$ 16.78	\$ 161.25	\$ 178.03	\$ 4.33	2.5%
14	1,700	\$ 12.45	\$ 171.33	\$ 183.78	\$ 16.78	\$ 171.33	\$ 188.11	\$ 4.33	2.4%
15	1,800	\$ 12.45	\$ 181.40	\$ 193.85	\$ 16.78	\$ 181.40	\$ 198.18	\$ 4.33	2.2%
16	1,900	\$ 12.45	\$ 191.48	\$ 203.93	\$ 16.78	\$ 191.48	\$ 208.26	\$ 4.33	2.1%
17	2,000	\$ 12.45	\$ 201.56	\$ 214.01	\$ 16.78	\$ 201.56	\$ 218.34	\$ 4.33	2.0%
18	2,100	\$ 12.45	\$ 211.64	\$ 224.09	\$ 16.78	\$ 211.64	\$ 228.42	\$ 4.33	1.9%
19	2,200	\$ 12.45	\$ 221.72	\$ 234.17	\$ 16.78	\$ 221.72	\$ 238.50	\$ 4.33	1.8%
20	2,300	\$ 12.45	\$ 231.79	\$ 244.24	\$ 16.78	\$ 231.79	\$ 248.57	\$ 4.33	1.8%
21	2,400	\$ 12.45	\$ 241.87	\$ 254.32	\$ 16.78	\$ 241.87	\$ 258.65	\$ 4.33	1.7%
22	2,500	\$ 12.45	\$ 251.95	\$ 264.40	\$ 16.78	\$ 251.95	\$ 268.73	\$ 4.33	1.6%
23	2,600	\$ 12.45	\$ 262.03	\$ 274.48	\$ 16.78	\$ 262.03	\$ 278.81	\$ 4.33	1.6%
24	2,700	\$ 12.45	\$ 272.11	\$ 284.56	\$ 16.78	\$ 272.11	\$ 288.89	\$ 4.33	1.5%
25	2,800	\$ 12.45	\$ 282.18	\$ 294.63	\$ 16.78	\$ 282.18	\$ 298.96	\$ 4.33	1.5%
26	2,900	\$ 12.45	\$ 292.26	\$ 304.71	\$ 16.78	\$ 292.26	\$ 309.04	\$ 4.33	1.4%
27	3,000	\$ 12.45	\$ 302.34	\$ 314.79	\$ 16.78	\$ 302.34	\$ 319.12	\$ 4.33	1.4%

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF JACKSON PURCHASE)
ENERGY CORPORATION FOR A GENERAL ADJUSTMENT) Case No.
OF RATES PURSUANT TO STREAMLINED PROCEDURE PILOT) 2019-00053
PROGRAM ESTABLISHED IN CASE NO. 2018-00407)

VERIFICATION OF JOHN WOLFRAM

COMMONWEALTH OF KENTUCKY)
)
COUNTY OF JEFFERSON)

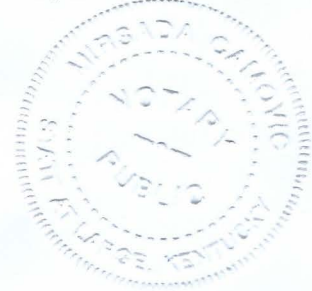
John Wolfram, being duly sworn, states that he has supervised the preparation of his Direct Testimony in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.

John Wolfram
John Wolfram

The foregoing Verification was signed, acknowledged and sworn to before me this 22 day of March 2019, by John Wolfram.

Mirsada Camovic
Commission expiration: 5/1/2019

MIRSADA CAMOVIC
Notary Public
State at Large
Kentucky
My Commission Expires May 1, 2019



Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List

Exhibit 10

807 KAR 5:001 Sec. 16(4)(d)
Sponsoring Witness: John Wolfram

Description of Filing Requirement:

A statement estimating the effect that each new rate will have upon the revenues of the utility including, at minimum, the total amount of revenues resulting from the increase or decrease and the percentage of the increase or decrease

Response:

Please see the table below. Please also see the testimony of John Wolfram provided at Exhibit 9 and, in particular, Exhibit JW-9 thereof.

Rate Class	Increase	
	Dollars	Percent
R - Residential	\$1,326,530	3.2%
C-1 Small Commercial Single Phase	0	0%
C-3 Small Commercial Three Phase	0	0%
D - Commercial and Industrial Demand > 3,000 kW	0	0%
I-E - Large Commercial Existing	0	0%
L - Large Commercial and Industrial 3,000 – 5,000 kW	0	0%
OL - Outdoor Lighting	0	0%
TOTAL	\$1,326,530	2%

Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List

Exhibit 11

807 KAR 5:001 Sec. 16(4)(e)
Sponsoring Witness: John Wolfram

Description of Filing Requirement:

If the utility provides electric, gas, water, or sewer service, the effect upon the average bill for each customer classification to which the proposed rate change will apply

Response:

Please see the table below. Please also see the testimony of John Wolfram provided at Exhibit 9 and, in particular, Exhibit JW-9 thereof.

Rate Class	Average Usage (kWh)	Increase	
		Dollars	Percent
R - Residential	1,134	\$4.33	3.2%
C-1 Small Commercial Single Phase	803	0	0%
C-3 Small Commercial Three Phase	2,020	0	0%
D - Commercial and Industrial Demand > 3,000 kW	24,085	0	0%
I-E - Large Commercial Existing	1,364,114	0	0%
L - Large Commercial and Industrial 3,000 kW – 5,000 kW	896,927	0	0%
OL - Outdoor Lighting	-	0	0%

**Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List**

Exhibit 12

**807 KAR 5:001 Sec. 16(4)(g)
Sponsoring Witness: John Wolfram**

Description of Filing Requirement:

A detailed analysis of customers' bills whereby revenues from the present and proposed rates can be readily determined for each customer class

Response:

Please see the testimony of John Wolfram provided at Exhibit 9 and, in particular, Exhibit JW-9 thereof.

Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List

Exhibit 13

807 KAR 5:001 Sec. 16(4)(h)
Sponsoring Witness: John Wolfram

Description of Filing Requirement:

A summary of the utility's determination of its revenue requirements based on return on net investment rate base, return on capitalization, interest coverage, debt service coverage, or operating ratio, with supporting schedules

Response:

The revenue requirement in this case is determined on the basis of achieving a Times Interest Earned Ratio ("TIER") of 2.00. Please see the testimony of John Wolfram provided at Exhibit 9 and, in particular, Exhibit JW-2 thereof.

**Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List**

Exhibit 14

**807 KAR 5:001 Sec. 16(4)(i)
Sponsoring Witness: John Wolfram**

Description of Filing Requirement:

A reconciliation of the rate base and capital used to determine its revenue requirements

Response:

Revenue requirements were determined on the basis of achieving a TIER of 2.00. Please see the testimony of John Wolfram provided at Exhibit 9 and, in particular, Exhibit JW-2 thereof. The rate base is calculated as part of the cost of service study (“COSS”); this is provided on pages 1 through 3 of Exhibit JW-4.

Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List

Exhibit 15

807 KAR 5:001 Sec. 16(4)(t)
Sponsoring Witness: Jeff Williams

Description of Filing Requirement:

If the utility had amounts charged or allocated to it by an affiliate or general or home office or paid monies to an affiliate or general or home office during the test period or during the previous three (3) calendar years, the utility shall file:

- 1. A detailed description of the method and amounts allocated or charged to the utility by the affiliate or general or home office for each charge allocation or payment;*
- 2. An explanation of how the allocator for the test period was determined; and*
- 3. All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated, or paid during the test period was reasonable.*

Response:

Jackson Purchase had no amounts charged or allocated to it by an affiliate or general or home office, and Jackson Purchase did not pay monies to an affiliate or general or home office, during the test period or during the previous three (3) calendar years.

**Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List**

Exhibit 16

**807 KAR 5:001 Sec. 16(4)(u)
Sponsoring Witness: John Wolfram**

Description of Filing Requirement:

If the utility provides gas, electric, water, or sewage utility service and has annual gross revenues greater than \$5,000,000, a cost of service study based on a methodology generally accepted within the industry and based on current and reliable data from a single time period

Response:

Please see the testimony of John Wolfram provided at Exhibit 9 and, in particular, Exhibits JW-3 through JW-8 thereof.

Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List

Exhibit 17

807 KAR 5:001 Sec. 16(5)(a)
Sponsoring Witness: John Wolfram

Description of Filing Requirement:

A detailed income statement and balance sheet reflecting the impact of all proposed adjustments.

Response:

Please see the testimony of John Wolfram provided at Exhibit 9 and, in particular, Exhibit JW-2 at pages 1 through 4 thereof.

**Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List**

Exhibit 18

**807 KAR 5:001 Sec. 16(5)(e)
Sponsoring Witness: John Wolfram**

Description of Filing Requirement:

The number of customers to be added to the test period end level of customers and the related revenue requirements impact for all pro forma adjustments with complete details and supporting work papers

Response:

Please see the testimony of John Wolfram provided at Exhibit 9 and, in particular, Exhibit JW-2 (Reference Schedule 1.11) thereof.

Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List

Exhibit 19

Case No. 2008-00408
Order entered July 24, 2012
Sponsoring Witness: Jeff Williams

Description of Filing Requirement:

“Each electric utility shall integrate energy efficiency resources into its plans and shall adopt policies establishing cost-effective energy efficiency resources with equal priority as other resource options. In each integrated resource plan, certificate case, and rate case, the subject electric utility shall fully explain its consideration of cost-effective energy efficiency resources as defined in the Commission’s IRP regulation (807 KAR 5:058).”

Response:

Jackson Purchase offered Demand-Side Management/Energy Efficiency programs to its member-owners during the test year with the assistance of its G&T Cooperative, Big Rivers Electric Corporation. In the test year, Jackson Purchase paid out \$174,848.69 to its member-owners for these programs, but was reimbursed in full by Big Rivers, and thus, there was no impact to the test year expenses. This section of Jackson Purchase’s tariff was recently amended, ending certain programs and phasing others out in the near future. *See* Case No. 2018-00236 (Ky.P.S.C. Dec. 12, 2018). Please refer to the trial balance provided for the test year in Exhibit 32, accounts 912.1 through 912.44, and the offset in account 912.9.

Case No. 2019-00053
Application - Exhibit 19
No Attachment

Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List

Exhibit 20

Case No. 2018-00407
Orders entered December 11, 2018 and March 26, 2019
Sponsoring Witness: Greg Grissom

Description of Filing Requirement:

A narrative statement discussing what changes have occurred for the Distribution Cooperative since the effective date of its last general rate adjustment

Response:

Since the Cooperative's last general rate increase went into effect in 2008, the cost of doing business and providing safe and reliable electric service has significantly increased. For example, despite every attempt to hold the line on costs, Jackson Purchase has experienced normal increases in depreciation expense, labor expense, material, and contractor costs. In order to insure that Jackson Purchase's excellent service and reliability standards are maintained, several ordinary course technology upgrades have been required such as fiber communications, IP-based telephone, disaster recovery (data backup center and network redundancy), cybersecurity, Advanced Metering Infrastructure pilot program (RF-capable), and similar projects. Most of these technological improvements and their costs were not contemplated 11 years ago but have become necessary since to conduct Jackson Purchase's day-to-day business. Regarding workforce, Jackson Purchase requires substantial employee contributions to such costly items as health,

Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List

dental, vision, and life insurance. However, while current employee wage and benefit levels are reasonable, the cooperative has undergone multiple collective bargaining contracts since 2008, affecting its union employees, and wages now are higher than they were 11 years ago. In summary, Jackson Purchase believes it has done a very good job of mitigating cost increases across all areas of its business, as evidenced by the length of time between general rate adjustments. The Cooperative has also been assisted by virtue of its wholesale power supplier, Big Rivers, not raising rates for several years. However, over time, basic costs have increased resulting in decreased financial metrics such as TIER and OTIER. Jackson Purchase now finds itself needing to obtain a modest rate increase to maintain its financial integrity and not slip into a situation causing its lenders to declare a default, resulting in a quasi-emergency for both the Company and this Commission to address.

Please also see generally the testimony of Mr. Grissom and Mr. Williams, provided as Exhibits 7 and 8 to the Application.

**Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List**

Exhibit 21

**Case No. 2018-00407
Orders entered December 11, 2018 and March 26, 2019
Sponsoring Witness: Jeff Williams**

Description of Filing Requirement:

The estimated dates for drawdowns of unadvanced loan funds at test-year-end and the proposed uses of these funds

Response:

At the conclusion of the test year, there were no unadvanced loan funds available to JPEC.

**Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List**

Exhibit 22

**Case No. 2018-00407
Orders entered December 11, 2018 and March 26, 2019
Sponsoring Witness: Jeff Williams**

Description of Filing Requirement:

A general statement identifying any electric property or plant held for future use

Response:

JPEC has no electric property or plant held for future use.

**Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List**

Exhibit 23

**Case No. 2018-00407
Orders entered December 11, 2018 and March 26, 2019
Sponsoring Witness: Jeff Williams**

Description of Filing Requirement:

The calculation of normalized depreciation expense (test-year end plant account balance multiplied by depreciation rate)

Response:

Please see the testimony of John Wolfram provided at Exhibit 9 and, in particular, Exhibit JW-2 (Reference Schedule 1.14) thereof.

**Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List**

Exhibit 24

**Case No. 2018-00407
Orders entered December 11, 2018 and March 26, 2019
Sponsoring Witness: Jeff Williams**

Description of Filing Requirement:

Any changes that occurred during the test year to the Distribution Cooperative's written policies on the compensation of its attorneys, auditors, and all other professional service providers, indicating the effective date and reason for these changes

Response:

JPEC does not presently maintain specific written policies that address the compensation of its attorneys, auditors, and other professional service providers, other than the specific agreements which may be entered into with each such provider.

Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List

Exhibit 25

Case No. 2018-00407
Orders entered December 11, 2018 and March 26, 2019
Sponsoring Witness: Jeff Williams

Description of Filing Requirement:

Any changes that occurred during the test year to the Distribution Cooperative's written 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, indicating the effective date and reason for these changes

Response:

A copy of the Jackson Purchase Board of Directors Compensation Policy (Board Policy 900-3) is attached. There were no changes that occurred during the test year to JPEC's written policies specifying the compensation of its directors. It should also be noted that, pursuant to Jackson Purchase's Bylaws, Article IV, Section 7, the amount of fees a director may earn each year is capped by resolution of the membership (see below) and the amount earned must be reported annually to the membership. Finally, please also see the testimony of John Wolfram provided at Exhibit 9 and, in particular, Exhibit JW-2 (Reference Schedule 1.15) thereof.

Annual Limit on Director Fees	
JPEC Bylaws, Art. IV, § 7	
<u>Position</u>	<u>Cap/Calendar Year</u>
Chairman	\$12,000
Director Seeking Certification	\$9,000
Director	\$8,000

Case No. 2019-00053
Application - Exhibit 25
Includes Attachment (4 pages)

DIRECTOR'S COMPENSATION POLICY

I. OBJECTIVE

As established in the Bylaws of the Jackson Purchase Electric Cooperative Corporation, a Board of Directors is elected by the membership of the cooperative. The board is charged with the responsibility of conducting the business and affairs of the cooperative towards the major objective of furnishing electrical power and energy to its members at the lowest cost consistent with sound and good management.

In the course of pursuing this objective, it is recognized that individual directors must give of their time and effort to carry out the assigned responsibilities of their office for which they cannot receive any salary but may receive a fixed sum for meeting attendance as set forth in the bylaws of the cooperative. It is recognized that just compensation should be paid to these individuals so that they will be able to perform their duties of office without sustaining a loss of their personal business and affairs. Therefore, this policy has been adopted to partially defray the directors' personal expenses and to partially compensate for their time, effort and ability which is utilized toward the achieving of the major objective as stated above. The board will review this policy at least every two (2) years.

II. POLICY

A. Board and Committee Meeting Fees

Directors shall receive the sum of two hundred dollars (\$200.00) for attendance at each regular meeting, special meeting or committee meeting of the board of directors. In addition, each member will be reimbursed at the federal mileage rate as reported on January 1 of each year for mileage traveled in his/her own personal vehicle to and from such meetings.

B. Other Meeting Fees

Directors who are representing the cooperative at other meetings on official business such as seminars, conferences, teleconferences, luncheons, or cooperative related/sponsored activities shall receive two hundred dollars (\$200.00) for such attendance on the business session days and one hundred twenty-five dollars (\$125.00) each day for the balance of days while on such official business. Directors who represent the cooperative on other boards or committees where the fee paid by the board or committee is less than that approved in this policy will be paid a fee by the cooperative that, combined with the fee paid by the other committee or board, will equal the fees authorized in this policy. Fees for travel to in-state meetings shall be limited to one (1) travel day each way. Travel time to out-of-state meetings shall be limited to a maximum of two (2) days travel each way unless more travel days are allotted by the board on a case-by-case basis.

C. Area Meeting Fees

Meetings other than board meeting held in or around the area served by the cooperative may be deemed to be official meetings and such meetings shall qualify for compensation at same rate as regular and special board meetings. Such meetings include but shall not be limited to the following:

1. District or sectional meetings with the membership; meetings with the membership Advisory Committee; joint meetings with surrounding utilities or other cooperatives; area Chamber of Commerce functions; other meetings to enhance economic development of the cooperative's service area; official meetings with legislators and other governing bodies where it is the intent of the meeting to enhance the cooperative's position in regard to laws, statutes, rules, regulations and franchises; and meetings with associated organizations in or around the area served by the cooperative where such meetings are for the purpose of furthering the attainment of the objectives of the cooperative.
2. Any meetings not included in the above list may be approved on a case-by-case basis by the Audit Committee or Board of Directors.

D. Travel and Other Expenses

All other expenses such as meals, car rental, lodging, and transportation shall be paid as provided for in cooperative Procedure 8-8 unless otherwise provided for in this policy. The cooperative will reimburse an individual for two personal long distance telephone calls per trip.

III. RESPONSIBILITY

The General Manager/Assistant General Manager and each director will submit to the General Manager's office at least every thirty (30) days an itemized expense statement (furnished by the cooperative) covering prior expenses as herein authorized. This expense statement shall be submitted at, or before, the regularly scheduled monthly meeting. The General Manager shall have expense checks prepared for each director and manager and shall mail said checks the following day after the regularly scheduled monthly meeting. These statements shall be reviewed by the board's Audit Committee for correctness every three months.

The General Manager or designee shall make a brief inspection of said expenses and report said expenses to the finance department for payment. These expense reports shall remain in the General Manager's office until the appropriate meeting of the Audit Committee.

The Audit Committee, with the Finance Manager present, shall convene four (4) times a year to approve the expense reports of the directors, General Manager, and Assistant General Manager. In the month of January, the committee shall review the expense reports of October, November and December; in the month of April, review the expense report of January, February and March; in the month of July, review the expense reports of April, May and June; in the month of October, review the expense reports of July, August and September.

The Audit Committee, by a majority vote, shall have the duty to ask any individual covered under this policy for an explanation of a claimed expense if a question arises about an expense. By a majority vote, the committee may disallow an item on an expense account. The cooperative will bill the disallowed expense to the individual for repayment within thirty (30) days of the final decision.

If the individual, after discussion with the Audit committee, disagrees with the decision by the committee, he/she may appeal the committee's decision. This appeal must be made to the President of the Board in writing with a brief description of the disputed claim. The President shall schedule the appeal before the full board during the executive session of the next regularly scheduled meeting of the Board of Directors. The decision of the Board of Directors shall be final and binding.

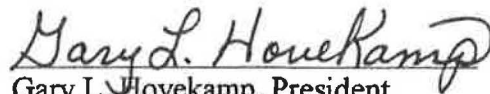
This policy supersedes all previous and existing Director's Compensation, Fees and Mileage Policies.

IV. APPROVED

6/22/79

V. REVISED

12/28/79
02/22/80
12/28/81
12/23/85
12/23/86
07/23/87
05/26/88
02/23/95
08/22/96
07/22/97


Gary L. Hovekamp, President

Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List

Exhibit 26

Case No. 2018-00407
Orders entered December 11, 2018 and March 26, 2019
Sponsoring Witness: Jeff Williams

Description of Filing Requirement:

A schedule reflecting the salaries and other compensation of each executive officer for the test year and two preceding calendar years. Include the percentage of 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:

Please see attached. Jackson Purchase's sole executive officer is its President/Chief Executive Officer. The principal responsibility of this position is to oversee all departments and ensure all cooperative activities are completed in accordance with good business practices and consistent with the direction provided by Jackson Purchase's Board of Directors (to whom the President/Chief Executive Officer reports). Each of Jackson Purchase's employees ultimately reports to the President/Chief Executive Officer, and the employees that directly report to the President/Chief Executive Officer include the Vice President of Finance, Accounting & Member Services, the Vice President of Human Resources and Communications, the Vice President of Engineering and Operations, and the Vice President of Information Technology.

Case No. 2019-00053
Application - Exhibit 26
Includes Attachment (1 page)

Jackson Purchase Energy Corporation
Exhibit 26
Executive Compensation
Case No. 2019-00053

		TEST YEAR		
		2015	2016	2017
	CEO Salary per year	\$ 145,250	\$ 150,000	\$ 157,502
	% wage increase	n/a	3.27%	5.00%
	Effective Date of annual increase	Hired in 2015	5/7/2016	11/4/2017
A	Gross Pay	\$ 92,178	\$ 151,113	\$ 151,010
B	Auto Allowance	10,167	15,250	15,250
C	Vacation Sellback/Relocation/Other	16,428	13,371	11,612
	Total Pay (A + B + C)	\$ 118,772	\$ 179,734	\$ 177,872

Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List

Exhibit 27

Case No. 2018-00407
Orders entered December 11, 2018 and March 26, 2019
Sponsoring Witness: Jeff Williams

Description of Filing Requirement:

An analysis of Account No. 930, Miscellaneous General Expenses, for the test year. Include a complete breakdown of this account by the following categories: industry association dues, debt-serving expenses, institutional advertising, conservation advertising, rate department load studies, director's fees and expenses, dues and subscriptions, and miscellaneous. Include all detailed supporting workpapers. At a minimum, the workpapers should show the date, vendor, reference (e.g., voucher number), dollar amount, and a brief description of each expenditure. A detailed analysis is not required for amounts of less than \$100

Response:

Please see the Direct Testimony of John Wolfram provided at Exhibit 9 to Jackson Purchase's Application and, in particular, Exhibit JW-2, Reference Schedule 1.06 thereof. Also, please see attached.

Jackson Purchase Energy Corporation
Exhibit 27
Analysis of Account 930
Case No. 2019-00053

Description	Amount	Notes:
Industry Association Dues	\$ 80,146.60	KAEC, NRECA
Directors Fees & Expenses	73,623.69	
Property Tax	52,528.27	
Annual Meeting	33,919.58	
MODL Insurance (Liability)	15,774.55	
Labor & Benefits	12,010.07	
Donations & Sponsorships	9,725.00	
Miscellaneous	8,356.62	
Scholarships	5,488.50	
Newsletter	4,633.26	
Youth Tour - Washington D.C.	2,829.68	
Debt Serving Expenses	-	
Institutional Advertising	-	
Conservation Advertising	-	
Rate Department Load Studies	-	
Dues & Subscriptions	-	
	\$ 299,035.82	

Attached PDF workpaper shows detailed transactions with date, check number, etc.

GENERAL LEDGER
ACTIVITY

Detail From JAN 2017 To DEC 2017

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 101 - Salaries							
0 930.2	0	11/15/2017	42774 GL	UNASSIGNED	2018 Grand Rivers Chamber Membership Due		100.00
0 930.2	0	11/15/2017	42775 GL	42774R	2018 Grand Rivers Chamber Membership Due	100.00	
Total For Account:						0 930.2	Dept: 0
						100.00	100.00
0 930.22	20	06/30/2017	38038 PL	UNASSIGNED	Labor	1,487.92	
0 930.22	20	06/30/2017	38038 PL	UNASSIGNED	Sick Accrued Time Off Non Union	62.54	
0 930.22	20	06/30/2017	38038 PL	UNASSIGNED	Vacation Accrued Time Off Non Union	90.05	
0 930.22	20	06/30/2017	38049 PL	UNASSIGNED	Non Productive Time	70.82	
Total For Account:						0 930.22	Dept: 20
						1,711.33	
0 930.22	25	06/30/2017	38038 PL	UNASSIGNED	Labor	577.30	
0 930.22	25	06/30/2017	38038 PL	UNASSIGNED	Sick Accrued Time Off Non Union	32.77	
0 930.22	25	06/30/2017	38038 PL	UNASSIGNED	Vacation Accrued Time Off Non Union	42.36	
0 930.22	25	06/30/2017	38049 PL	UNASSIGNED	Non Productive Time	27.37	
Total For Account:						0 930.22	Dept: 25
						679.80	
0 930.22	40	06/30/2017	38038 PL	UNASSIGNED	Labor	378.61	
0 930.22	40	06/30/2017	38038 PL	UNASSIGNED	Sick Accrued Time Off Non Union	21.42	
0 930.22	40	06/30/2017	38038 PL	UNASSIGNED	Vacation Accrued Time Off Non Union	35.14	
0 930.22	40	06/30/2017	38049 PL	UNASSIGNED	Non Productive Time	17.97	
Total For Account:						0 930.22	Dept: 40
						453.14	
0 930.22	50	06/30/2017	38038 PL	UNASSIGNED	Labor	3,607.04	
0 930.22	50	06/30/2017	38038 PL	UNASSIGNED	Sick Accrued Time Off Non Union	134.63	
0 930.22	50	06/30/2017	38038 PL	UNASSIGNED	Vacation Accrued Time Off Non Union	194.10	
0 930.22	50	06/30/2017	38049 PL	UNASSIGNED	Non Productive Time	171.82	
Total For Account:						0 930.22	Dept: 50
						4,107.59	
0 930.22	60	06/30/2017	38038 PL	UNASSIGNED	Labor	399.43	
0 930.22	60	06/30/2017	38038 PL	UNASSIGNED	Sick Accrued Time Off Non Union	19.02	
0 930.22	60	06/30/2017	38038 PL	UNASSIGNED	Vacation Accrued Time Off Non Union	30.87	
0 930.22	60	06/30/2017	38049 PL	UNASSIGNED	Non Productive Time	19.01	
Total For Account:						0 930.22	Dept: 60
						468.33	
0 930.22	70	06/30/2017	38038 PL	UNASSIGNED	Labor	136.71	
0 930.22	70	06/30/2017	38038 PL	UNASSIGNED	Sick Accrued Time Off Non Union	7.60	
0 930.22	70	06/30/2017	38038 PL	UNASSIGNED	Vacation Accrued Time Off Non Union	11.39	
0 930.22	70	06/30/2017	38049 PL	UNASSIGNED	Non Productive Time	6.54	
Total For Account:						0 930.22	Dept: 70
						162.24	
Total For Activity - 101:						7,682.43	100.00

GENERAL LEDGER
ACTIVITY

Detail From JAN 2017 To DEC 2017

Div Account	Dept	BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 201 - Health Insurance								
0 930.22	20		06/30/2017	38038 PL	UNASSIGNED	Health Insurance	482.33	
Total For Account: 0 930.22								482.33
							Dept: 20	
0 930.22	25		06/30/2017	38038 PL	UNASSIGNED	Health Insurance	167.11	
Total For Account: 0 930.22								167.11
							Dept: 25	
0 930.22	40		06/30/2017	38038 PL	UNASSIGNED	Health Insurance	82.78	
Total For Account: 0 930.22								82.78
							Dept: 40	
0 930.22	50		06/30/2017	38038 PL	UNASSIGNED	Health Insurance	596.05	
Total For Account: 0 930.22								596.05
							Dept: 50	
0 930.22	60		06/30/2017	38038 PL	UNASSIGNED	Health Insurance	110.85	
Total For Account: 0 930.22								110.85
							Dept: 60	
0 930.22	70		06/30/2017	38038 PL	UNASSIGNED	Health Insurance	33.39	
Total For Account: 0 930.22								33.39
							Dept: 70	
							Total For Activity - 201:	1,472.51
Activity: 205 - LTD & Life Insurance								
0 930.22	20		06/30/2017	38038 PL	UNASSIGNED	Life Insurance	7.75	
0 930.22	20		06/30/2017	38038 PL	UNASSIGNED	Long Term Disability and Life Insurance	6.79	
Total For Account: 0 930.22								14.54
							Dept: 20	
0 930.22	25		06/30/2017	38038 PL	UNASSIGNED	Life Insurance	3.54	
0 930.22	25		06/30/2017	38038 PL	UNASSIGNED	Long Term Disability and Life Insurance	3.14	
Total For Account: 0 930.22								6.68
							Dept: 25	
0 930.22	40		06/30/2017	38038 PL	UNASSIGNED	Life Insurance	2.34	
0 930.22	40		06/30/2017	38038 PL	UNASSIGNED	Long Term Disability and Life Insurance	2.07	
Total For Account: 0 930.22								4.41
							Dept: 40	
0 930.22	50		06/30/2017	38038 PL	UNASSIGNED	Life Insurance	15.83	
0 930.22	50		06/30/2017	38038 PL	UNASSIGNED	Long Term Disability and Life Insurance	14.17	
Total For Account: 0 930.22								30.00
							Dept: 50	
0 930.22	60		06/30/2017	38038 PL	UNASSIGNED	Life Insurance	2.36	
0 930.22	60		06/30/2017	38038 PL	UNASSIGNED	Long Term Disability and Life Insurance	2.08	
Total For Account: 0 930.22								4.44
							Dept: 60	
0 930.22	70		06/30/2017	38038 PL	UNASSIGNED	Life Insurance	0.94	
0 930.22	70		06/30/2017	38038 PL	UNASSIGNED	Long Term Disability and Life Insurance	0.83	

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GENERAL LEDGER
ACTIVITY

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Detail From JAN 2017 To DEC 2017

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 205 - LTD & Life Insurance							
					Total For Account:	0 930.22	
					Dept:	70	1.77
						Total For Activity - 205:	61.84
Activity: 207 - Worker Compensation Insurance							
0 930.22	20	06/30/2017	38038 PL	UNASSIGNED	Workers Compensation - Class: Clerical	1.54	
0 930.22	20	06/30/2017	38038 PL	UNASSIGNED	Workers Compensation - Class: Electric	7.75	
0 930.22	20	06/30/2017	38049 PL	UNASSIGNED	Workers Comp		2.61
					Total For Account:	0 930.22	
					Dept:	20	9.29
0 930.22	25	06/30/2017	38038 PL	UNASSIGNED	Workers Compensation - Class: Clerical	0.85	
0 930.22	25	06/30/2017	38049 PL	UNASSIGNED	Workers Comp		1.01
					Total For Account:	0 930.22	
					Dept:	25	0.85
0 930.22	40	06/30/2017	38038 PL	UNASSIGNED	Workers Compensation - Class: Clerical	0.46	
0 930.22	40	06/30/2017	38038 PL	UNASSIGNED	Workers Compensation - Class: Electric	1.28	
0 930.22	40	06/30/2017	38049 PL	UNASSIGNED	Workers Comp		0.66
					Total For Account:	0 930.22	
					Dept:	40	1.74
0 930.22	50	06/30/2017	38038 PL	UNASSIGNED	Workers Compensation - Class: Electric	101.45	
0 930.22	50	06/30/2017	38049 PL	UNASSIGNED	Workers Comp		6.33
					Total For Account:	0 930.22	
					Dept:	50	101.45
0 930.22	60	06/30/2017	38038 PL	UNASSIGNED	Workers Compensation - Class: Clerical	0.53	
0 930.22	60	06/30/2017	38049 PL	UNASSIGNED	Workers Comp		0.69
					Total For Account:	0 930.22	
					Dept:	60	0.53
0 930.22	70	06/30/2017	38038 PL	UNASSIGNED	Workers Compensation - Class: Electric	4.68	
0 930.22	70	06/30/2017	38049 PL	UNASSIGNED	Workers Comp		0.24
					Total For Account:	0 930.22	
					Dept:	70	4.68
						Total For Activity - 207:	118.54
Activity: 210 - Taxes- F.I.C.A & Unemployment							
0 930.22	20	06/30/2017	38038 PL	UNASSIGNED	ER FICA Tax Spread	99.46	
0 930.22	20	06/30/2017	38038 PL	UNASSIGNED	ER MED Tax Spread	23.36	
					Total For Account:	0 930.22	
					Dept:	20	122.82
0 930.22	25	06/30/2017	38038 PL	UNASSIGNED	ER FICA Tax Spread	45.56	
0 930.22	25	06/30/2017	38038 PL	UNASSIGNED	ER MED Tax Spread	10.65	
					Total For Account:	0 930.22	
					Dept:	25	56.21
0 930.22	40	06/30/2017	38038 PL	UNASSIGNED	ER FICA Tax Spread	28.20	

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GENERAL LEDGER ACTIVITY

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Detail From JAN 2017 To DEC 2017

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit	
Activity: 210 - Taxes- F.I.C.A & Unemployment								
0 930.22	40	06/30/2017	38038 PL	UNASSIGNED	ER MED Tax Spread	6.60		
Total For Account:						0 930.22	Dept: 40	34.80
0 930.22	50	06/30/2017	38038 PL	UNASSIGNED	ER FICA Tax Spread	245.51		
0 930.22	50	06/30/2017	38038 PL	UNASSIGNED	ER FUTA Tax Spread	1.53		
0 930.22	50	06/30/2017	38038 PL	UNASSIGNED	ER MED Tax Spread	57.40		
0 930.22	50	06/30/2017	38038 PL	UNASSIGNED	ER SUTA Tax Spread	2.32		
Total For Account:						0 930.22	Dept: 50	306.76
0 930.22	60	06/30/2017	38038 PL	UNASSIGNED	ER FICA Tax Spread	29.00		
0 930.22	60	06/30/2017	38038 PL	UNASSIGNED	ER MED Tax Spread	6.78		
Total For Account:						0 930.22	Dept: 60	35.78
0 930.22	70	06/30/2017	38038 PL	UNASSIGNED	ER FICA Tax Spread	11.31		
0 930.22	70	06/30/2017	38038 PL	UNASSIGNED	ER MED Tax Spread	2.65		
Total For Account:						0 930.22	Dept: 70	13.96
Total For Activity - 210:							570.33	
Activity: 220 - Post Retirement Benefits								
0 930.22	20	06/30/2017	38038 PL	UNASSIGNED	Post Retirement	128.94		
Total For Account:						0 930.22	Dept: 20	128.94
0 930.22	25	06/30/2017	38038 PL	UNASSIGNED	Post Retirement	44.48		
Total For Account:						0 930.22	Dept: 25	44.48
0 930.22	40	06/30/2017	38038 PL	UNASSIGNED	Post Retirement	22.03		
Total For Account:						0 930.22	Dept: 40	22.03
0 930.22	50	06/30/2017	38038 PL	UNASSIGNED	Post Retirement	167.52		
Total For Account:						0 930.22	Dept: 50	167.52
0 930.22	60	06/30/2017	38038 PL	UNASSIGNED	Post Retirement	29.51		
Total For Account:						0 930.22	Dept: 60	29.51
0 930.22	70	06/30/2017	38038 PL	UNASSIGNED	Post Retirement	8.89		
Total For Account:						0 930.22	Dept: 70	8.89
Total For Activity - 220:							401.37	
Activity: 223 - Retirement - 401K								
0 930.22	20	06/30/2017	38038 PL	UNASSIGNED	401K	141.10		
Total For Account:						0 930.22	Dept: 20	141.10

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GENERAL LEDGER
ACTIVITY

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Detail From JAN 2017 To DEC 2017

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 223 - Retirement - 401K							
0 930.22	25	06/30/2017	38038 PL	UNASSIGNED	401K	100.93	
Total For Account:						0 930.22	Dept: 25 100.93
0 930.22	40	06/30/2017	38038 PL	UNASSIGNED	401K	42.36	
Total For Account:						0 930.22	Dept: 40 42.36
0 930.22	60	06/30/2017	38038 PL	UNASSIGNED	401K	25.03	
Total For Account:						0 930.22	Dept: 60 25.03
0 930.22	70	06/30/2017	38038 PL	UNASSIGNED	401K	6.68	
Total For Account:						0 930.22	Dept: 70 6.68
Total For Activity - 223:							316.10
Activity: 225 - Retirement - RS&I							
0 930.22	20	06/30/2017	38038 PL	UNASSIGNED	Retirement Company Paid RS&I	173.64	
Total For Account:						0 930.22	Dept: 20 173.64
0 930.22	40	06/30/2017	38038 PL	UNASSIGNED	Retirement Company Paid RS&I	70.20	
Total For Account:						0 930.22	Dept: 40 70.20
0 930.22	50	06/30/2017	38038 PL	UNASSIGNED	Retirement Company Paid RS&I	694.97	
Total For Account:						0 930.22	Dept: 50 694.97
0 930.22	60	06/30/2017	38038 PL	UNASSIGNED	Retirement Company Paid RS&I	141.87	
Total For Account:						0 930.22	Dept: 60 141.87
0 930.22	70	06/30/2017	38038 PL	UNASSIGNED	Retirement Company Paid RS&I	69.19	
Total For Account:						0 930.22	Dept: 70 69.19
Total For Activity - 225:							1,149.87
Activity: 227 - Retirement Benefits- Bargaining							
0 930.22	20	06/30/2017	38038 PL	UNASSIGNED	IBEW Pension	20.00	
Total For Account:						0 930.22	Dept: 20 20.00
0 930.22	50	06/30/2017	38038 PL	UNASSIGNED	IBEW Pension	328.62	
Total For Account:						0 930.22	Dept: 50 328.62
Total For Activity - 227:							348.62
Activity: 312 - Business Meetings-Lunches, Etc.							
0 930.21	80	01/10/2017	33167 GL	UNASSIGNED	Dinner for Board Workshop	160.07	

**GENERAL LEDGER
ACTIVITY**

Detail From JAN 2017 To DEC 2017

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 312 - Business Meetings-Lunches, Etc.							
Ext Ref: Midtown Market - Dinner for Directors, Dennis Cannon, Rick Walters and Alan Zumstein							
0 930.21	80	02/06/2017	34251 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Bearden	16.60	
0 930.21	80	02/06/2017	34251 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Birney	16.59	
0 930.21	80	02/06/2017	34251 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Couch	16.59	
0 930.21	80	02/06/2017	34251 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Elliott	16.60	
0 930.21	80	02/06/2017	34251 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Harris	16.60	
0 930.21	80	02/06/2017	34251 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Joiner	16.60	
0 930.21	80	02/06/2017	34251 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Marshall	16.60	
0 930.21	80	02/06/2017	34251 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Thompson	16.60	
0 930.21	80	02/06/2017	34251 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Cannon	16.60	
Ext Ref: Dennis Cannon							
0 930.21	80	03/06/2017	34763 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Bearden	13.72	
0 930.21	80	03/06/2017	34763 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Birney	13.72	
0 930.21	80	03/06/2017	34763 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Couch	13.72	
0 930.21	80	03/06/2017	34763 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Elliott	13.71	
0 930.21	80	03/06/2017	34763 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Harris	13.72	
0 930.21	80	03/06/2017	34763 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Joiner	13.72	
0 930.21	80	03/06/2017	34763 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Marshall	13.72	
0 930.21	80	03/06/2017	34763 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Thompson	13.72	
0 930.21	80	03/06/2017	34763 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Cannon	13.72	
Ext Ref: Dennis Cannon							
0 930.21	80	03/06/2017	34763 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Alan Z.	13.72	
Ext Ref: Alan Zumstein							
0 930.21	80	04/04/2017	35729 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Bearden	15.13	
0 930.21	80	04/04/2017	35729 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Birney	15.13	
0 930.21	80	04/04/2017	35729 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Couch	15.13	
0 930.21	80	04/04/2017	35729 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Elliott	15.13	
0 930.21	80	04/04/2017	35729 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Harris	15.14	
0 930.21	80	04/04/2017	35729 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Joiner	15.14	
0 930.21	80	04/04/2017	35729 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Marshall	15.13	
0 930.21	80	04/04/2017	35729 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Thompson	15.13	
0 930.21	80	04/04/2017	35729 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Cannon	15.13	
Ext Ref: Dennis Cannon							
0 930.21	80	05/11/2017	36817 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Bearden	16.39	
0 930.21	80	05/11/2017	36817 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Birney	16.36	
0 930.21	80	05/11/2017	36817 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Couch	16.35	
0 930.21	80	05/11/2017	36817 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Elliott	16.35	
0 930.21	80	05/11/2017	36817 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Harris	16.35	
0 930.21	80	05/11/2017	36817 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Joiner	16.35	
0 930.21	80	05/11/2017	36817 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Marshall	16.35	
0 930.21	80	05/11/2017	36817 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Thompson	16.35	

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Detail From JAN 2017 To DEC 2017

Div	Account	Dept	BU Project	Date	Journal	Mod	Batch	Reference	Debit	Credit
Activity: 312 - Business Meetings-Lunches, Etc.										
0	930.21		80	05/11/2017	36817	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Cannon	16.35	
	Ext Ref: Dennis Cannon									
0	930.21		80	06/05/2017	37835	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Bearden	14.42	
0	930.21		80	06/05/2017	37835	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Birney	14.42	
0	930.21		80	06/05/2017	37835	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Couch	14.42	
0	930.21		80	06/05/2017	37835	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Elliott	14.42	
0	930.21		80	06/05/2017	37835	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Harris	14.42	
0	930.21		80	06/05/2017	37835	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Joiner	14.42	
0	930.21		80	06/05/2017	37835	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Marshall	14.41	
0	930.21		80	06/05/2017	37835	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Thompson	14.42	
0	930.21		80	06/05/2017	37835	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Cannon	14.42	
	Ext Ref: Dennis Cannon									
0	930.21		80	07/12/2017	38857	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Bearden	14.89	
0	930.21		80	07/12/2017	38857	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Birney	14.89	
0	930.21		80	07/12/2017	38857	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Couch	14.89	
0	930.21		80	07/12/2017	38857	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Elliott	14.89	
0	930.21		80	07/12/2017	38857	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Harris	14.89	
0	930.21		80	07/12/2017	38857	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Joiner	14.90	
0	930.21		80	07/12/2017	38857	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Marshall	14.90	
0	930.21		80	07/12/2017	38857	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Thompson	14.90	
0	930.21		80	07/12/2017	38857	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Cannon	14.90	
	Ext Ref: Dennis Cannon									
0	930.21		80	08/07/2017	39136	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Bearden	16.03	
0	930.21		80	08/07/2017	39136	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Birney	16.04	
0	930.21		80	08/07/2017	39136	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Couch	16.04	
0	930.21		80	08/07/2017	39136	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Elliott	16.04	
0	930.21		80	08/07/2017	39136	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Harris	16.04	
0	930.21		80	08/07/2017	39136	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Joiner	16.04	
0	930.21		80	08/07/2017	39136	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Marshall	16.03	
0	930.21		80	08/07/2017	39136	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Thompson	16.03	
0	930.21		80	08/07/2017	39136	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Cannon	16.03	
	Ext Ref: Dennis Cannon									
0	930.21		80	07/12/2017	39180	GL	38857R	Board Workshop - Joiner rounding		0.01
0	930.21		80	09/13/2017	40066	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Bearden	12.47	
0	930.21		80	09/13/2017	40066	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Birney	12.47	
0	930.21		80	09/13/2017	40066	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Couch	12.47	
0	930.21		80	09/13/2017	40066	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Elliott	12.47	
0	930.21		80	09/13/2017	40066	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Harris	12.47	
0	930.21		80	09/13/2017	40066	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Marshall	12.47	
0	930.21		80	09/13/2017	40066	GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Thompson	12.47	
0	930.21		80	09/16/2017	40596	AP	AUTHORIZED	Meal & Tips, BREC Henderson, KY	20.00	

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Detail From JAN 2017 To DEC 2017

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 312 - Business Meetings-Lunches, Etc.							
Ven: 9252 - CANNON, DENNIS L.		Inv: 20171003094800		Check: 16388		PO:	
0 930.21	80	10/09/2017	41128 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Bearden	13.19	
0 930.21	80	10/09/2017	41128 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Birney	13.18	
0 930.21	80	10/09/2017	41128 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Couch	13.18	
0 930.21	80	10/09/2017	41128 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Elliott	13.19	
0 930.21	80	10/09/2017	41128 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Harris	13.19	
0 930.21	80	10/09/2017	41128 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Marshall	13.19	
0 930.21	80	10/09/2017	41128 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Thompson	13.19	
0 930.21	80	10/30/2017	41514 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Bearden	15.24	
0 930.21	80	10/30/2017	41514 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Birney	15.25	
0 930.21	80	10/30/2017	41514 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Couch	15.25	
0 930.21	80	10/30/2017	41514 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Elliott	15.24	
0 930.21	80	10/30/2017	41514 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Harris	15.24	
0 930.21	80	10/30/2017	41514 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Marshall	15.24	
0 930.21	80	10/30/2017	41514 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Thompson	15.24	
0 930.21	80	11/03/2017	41664 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Bearden	16.11	
0 930.21	80	11/03/2017	41664 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Birney	16.11	
0 930.21	80	11/03/2017	41664 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Couch	16.11	
0 930.21	80	11/03/2017	41664 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Elliott	16.10	
0 930.21	80	11/03/2017	41664 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Harris	16.10	
0 930.21	80	11/03/2017	41664 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Marshall	16.10	
0 930.21	80	11/03/2017	41664 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Thompson	16.10	
0 930.21	80	11/30/2017	42463 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Bearden	14.86	
0 930.21	80	11/30/2017	42463 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Birney	14.86	
0 930.21	80	11/30/2017	42463 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Couch	14.86	
0 930.21	80	11/30/2017	42463 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Elliott	14.86	
0 930.21	80	11/30/2017	42463 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Harris	14.86	
0 930.21	80	11/30/2017	42463 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Marshall	14.86	
0 930.21	80	11/30/2017	42463 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Mullen	14.86	
0 930.21	80	11/30/2017	42463 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Thompson	14.86	
0 930.21	80	11/30/2017	42689 GL	42463R	JPEC Board Workshop Dinner - Bearden		14.86
0 930.21	80	11/30/2017	42689 GL	42463R	JPEC Board Workshop Dinner - Birney		14.86
0 930.21	80	11/30/2017	42689 GL	42463R	JPEC Board Workshop Dinner - Couch		14.86
0 930.21	80	11/30/2017	42689 GL	42463R	JPEC Board Workshop Dinner - Elliott		14.86
0 930.21	80	11/30/2017	42689 GL	42463R	JPEC Board Workshop Dinner - Harris		14.86
0 930.21	80	11/30/2017	42689 GL	42463R	JPEC Board Workshop Dinner - Marshall		14.86
0 930.21	80	11/30/2017	42689 GL	42463R	JPEC Board Workshop Dinner - Mullen		14.86
0 930.21	80	11/30/2017	42689 GL	42463R	JPEC Board Workshop Dinner - Thompson		14.86
0 930.21	80	12/04/2017	42690 GL	42463	JPEC Board Workshop Dinner - Bearden	14.86	
0 930.21	80	12/04/2017	42690 GL	42463	JPEC Board Workshop Dinner - Birney	14.86	
0 930.21	80	12/04/2017	42690 GL	42463	JPEC Board Workshop Dinner - Couch	14.86	

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Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 312 - Business Meetings-Lunches, Etc.							
0 930.21	80	12/04/2017	42690 GL	42463	JPEC Board Workshop Dinner - Elliott	14.86	
0 930.21	80	12/04/2017	42690 GL	42463	JPEC Board Workshop Dinner - Harris	14.86	
0 930.21	80	12/04/2017	42690 GL	42463	JPEC Board Workshop Dinner - Marshall	14.86	
0 930.21	80	12/04/2017	42690 GL	42463	JPEC Board Workshop Dinner - Mullen	14.86	
0 930.21	80	12/04/2017	42690 GL	42463	JPEC Board Workshop Dinner - Thompson	14.86	
Total For Account:						0 930.21	
Dept:						80	
						1,794.96	118.89
Total For Activity - 312:						1,794.96	118.89
Activity: 330 - Donations & Sponsorships							
0 930.3	10	10/16/2017	41002 AP	AUTHORIZED	Membership Dues	250.00	
Ven: 6254 - KENTUCKY COUNCIL OF COOP		Inv: 20171016073758			Check: 215325 PO:		
Total For Account:						0 930.3	
Dept:						10	
						250.00	
0 930.3	25	01/23/2017	33217 AP	AUTHORIZED	Donation	250.00	
Ven: 5660 - RIVER CITY MISSION INC		Inv: 20170124094728			Check: 212467 PO:		
0 930.3	25	01/23/2017	33217 AP	AUTHORIZED	Sponsorship	100.00	
Ven: 5964 - KENTUCKY ASSOCIATION OF C		Inv: 20170124093056			Check: 212470 PO:		
0 930.3	25	01/25/2017	33487 AP	AUTHORIZED	Sponsorship 2017 Class Acts Series Spring	3,750.00	
Ven: 2530 - THE CARSON CENTER		Inv: CS 2017-SS2			Check: 212663 PO:		
0 930.3	25	01/25/2017	33487 AP	AUTHORIZED	Sponsorship 2017 Class Acts Series Fall	3,750.00	
Ven: 2530 - THE CARSON CENTER		Inv: CS 2018-SS1			Check: 212663 PO:		
0 930.3	25	05/15/2017	36709 AP	AUTHORIZED	Sponsorship	500.00	
Ven: 6016 - FELLOWSHIP OF CHRISTIAN AT		Inv: 20170518121222			Check: 213524 PO:		
0 930.3	25	05/17/2017	36709 AP	AUTHORIZED	Sponsorship	175.00	
Ven: 1262 - MARSHALL COUNTY PARKS DE		Inv: 20170517150936			Check: 213507 PO:		
0 930.3	25	06/15/2017	37680 AP	AUTHORIZED	Sponsorship	100.00	
Ven: 3525 - PADUCAH FIRE DEPARTMENT		Inv: 20170622080802			Check: 213944 PO:		
0 930.3	25	06/28/2017	38112 AP	AUTHORIZED	Donation	200.00	
Ven: 5661 - NEW PATHWAYS FOR CHILDRE		Inv: 20170629103644			Check: 214088 PO:		
0 930.3	25	09/01/2017	40015 AP	AUTHORIZED	Donation	100.00	
Ven: 6520 - LIVINGSTON COUNTY HELPING		Inv: 20170912125929			Check: 214901 PO:		
0 930.3	25	09/13/2017	40035 AP	AUTHORIZED	Donation	250.00	
Ven: 2284 - SPECIAL OLYMPICS KENTUCK		Inv: 20170913153102			Check: 214886 PO:		
0 930.3	25	10/20/2017	41002 AP	AUTHORIZED	Donation	100.00	
Ven: 4137 - AMERICAN LEGION AUXILIAR		Inv: 20171017152338			Check: 215316 PO:		
0 930.3	25	11/08/2017	41820 AP	AUTHORIZED	Donation	100.00	
Ven: 6549 - MARSHALL COUNTY CARING N		Inv: 20171114071943			Check: 215557 PO:		
0 930.3	25	12/08/2017	43403 AP	AUTHORIZED	Donation	100.00	
Ven: 1543 - PADUCAH COOPERATIVE MINI		Inv: 20180110143647			Check: 216033 PO:		
Total For Account:						0 930.3	
Dept:						25	
						9,475.00	

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Detail From JAN 2017 To DEC 2017

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit	
Total For Activity - 330:						9,725.00		
Activity: 333 - Economic Development								
0 930.2	10	01/04/2017	32777 AP	AUTHORIZED	Investment in Paducah Econ Development	500.00		
		Inv: 4475			Check: 212343 PO:			
0 930.2	10	02/02/2017	33708 AP	AUTHORIZED	Investment in Paducah Econ Development	500.00		
		Inv: 4498			Check: 212627 PO:			
0 930.2	10	03/06/2017	34870 AP	AUTHORIZED	Investment In Paducah Econ Development	500.00		
		Inv: 4513			Check: 212949 PO:			
0 930.2	10	04/04/2017	35670 AP	AUTHORIZED	Investment in Paducah Econ Development	500.00		
		Inv: 4531			Check: 213227 PO:			
0 930.2	10	05/03/2017	36525 AP	AUTHORIZED	Investment in Paducah Econ Development	500.00		
		Inv: 4552			Check: 213474 PO:			
0 930.2	10	06/01/2017	37205 AP	AUTHORIZED	Investment In Paducah Econ Development	500.00		
		Inv: 4569			Check: 213759 PO:			
0 930.2	10	07/07/2017	38198 AP	AUTHORIZED	Investment in Paducah Econ Development	500.00		
		Inv: 4600			Check: 214135 PO:			
0 930.2	10	08/01/2017	39104 AP	AUTHORIZED	Investment in Paducah Econ Development	500.00		
		Inv: 4619			Check: 214540 PO:			
0 930.2	10	09/01/2017	39850 AP	AUTHORIZED	Investment in Paducah Econ Development	500.00		
		Inv: 4636			Check: 214836 PO:			
0 930.2	10	10/02/2017	40678 AP	AUTHORIZED	Investment in Paducah Econ Development	500.00		
		Inv: 4648			Check: 215228 PO:			
0 930.2	10	11/03/2017	41640 AP	AUTHORIZED	Investment in Paducah Econ Development	500.00		
		Inv: 4667			Check: 215499 PO:			
0 930.2	10	12/11/2017	42671 AP	AUTHORIZED	Investment in Paducah Econ Development	500.00		
		Inv: 4683			Check: 215803 PO:			
0 930.2	10	11/30/2017	42780 GL	UNASSIGNED	Apply BR Economic Development Funding		6,000.00	
		Ext Ref: Greater Paducah Economic Development - \$6,000						
Total For Account:						6,000.00	6,000.00	
	0 930.2				Dept: 10			
Total For Activity - 333:						6,000.00	6,000.00	
Activity: 354 - KAEC Dues								
0 930.2	0	01/31/2017	33807 GL	RECURRING8	KAEC Association Dues	5,261.05		
		Ext Ref: See Check No. 212596						
0 930.2	0	01/31/2017	34091 GL	33807R	KAEC Association Dues		5,261.05	
		Ext Ref: See Check No. 212596						
0 930.2	0	01/31/2017	34092 GL	RECURRING8	KAEC Association Dues	5,261.05		
		Ext Ref: See Check No. 212596						
0 930.2	0	02/28/2017	34314 GL	RECURRING8	KAEC Association Dues	5,261.05		
		Ext Ref: See Check No. 212596						
0 930.2	0	03/31/2017	35355 GL	RECURRING8	KAEC Association Dues	5,261.05		

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Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 354 - KAEC Dues							
	Ext Ref: See Check No. 212596						
0 930.2	0	04/30/2017	36217 GL	RECURRING8	KAEC Association Dues	5,261.05	
	Ext Ref: See Check No. 212596						
0 930.2	0	05/31/2017	36956 GL	RECURRING8	KAEC Association Dues	5,261.05	
	Ext Ref: See Check No. 212596						
0 930.2	0	06/30/2017	38259 GL	RECURRING8	KAEC Association Dues	5,261.05	
	Ext Ref: See Check No. 212596						
0 930.2	0	07/31/2017	38965 GL	RECURRING8	KAEC Association Dues	5,261.05	
	Ext Ref: See Check No. 212596						
0 930.2	0	08/31/2017	39830 GL	RECURRING8	KAEC Association Dues	5,261.05	
	Ext Ref: See Check No. 212596						
0 930.2	0	09/30/2017	40775 GL	RECURRING8	KAEC Association Dues	5,261.05	
	Ext Ref: See Check No. 212596						
0 930.2	0	10/31/2017	41366 GL	RECURRING8	KAEC Association Dues	5,261.05	
	Ext Ref: See Check No. 212596						
0 930.2	0	11/09/2017	41674 RG	UNASSIGNED	Cash Register		22,881.00
0 930.2	0	11/30/2017	42144 GL	RECURRING8	KAEC Association Dues	5,261.05	
	Ext Ref: See Check No. 212596						
0 930.2	0	12/31/2017	43505 GL	RECURRING8	KAEC Association Dues	5,261.05	
	Ext Ref: See Check No. 212596						
Total For Account:						0 930.2	
						Dept:	0
						68,393.65	28,142.05
Total For Activity - 354:						68,393.65	28,142.05
Activity: 363 - Membership Dues/Donation							
0 930.3	25	01/01/2017	31308 AP	AUTHORIZED	2017 Membership Dues	100.00	
	Ven: 2368 - GRAND RIVERS CHAMBER OF	Inv: 20161118083525		Check: 212258	PO:		
0 930.3	25	01/10/2017	32777 AP	AUTHORIZED	2017 Membership Dues	1,000.00	
	Ven: 0119 - PADUCAH AREA CHAMBER OF	Inv: 16025		Check: 212306	PO:		
0 930.3	25	01/03/2017	33192 GL	33191R	Ballard County Chamber of Commerce Dues	250.00	
	Ext Ref: 2017 Membership Dues Invoice 292 dated	12/01/2016					
0 930.3	25	04/12/2017	36281 AP	AUTHORIZED	2017 Membership Dues	250.00	
	Ven: 8363 - MARSHALL CO CHAMBER OF C	Inv: 20170502164102		Check: 213429	PO:		
0 930.3	25	11/15/2017	42257 AP	AUTHORIZED	2018 Membership Dues	100.00	
	Ven: 2368 - GRAND RIVERS CHAMBER OF	Inv: 20171120151644		Check: 215781	PO:		
0 930.3	25	12/15/2017	42257 AP	AUTHORIZED	2018 Membership Dues	1,000.00	
	Ven: 0119 - PADUCAH AREA CHAMBER OF	Inv: 18160		Check: 215768	PO:		
0 930.3	25	12/15/2017	42257 AP	AUTHORIZED	2018 Membership Dues	250.00	
	Ven: 2860 - BALLARD CO CHAMBER OF CO	Inv: 502		Check: 215782	PO:		
0 930.3	25	12/15/2017	42768 GL	UNASSIGNED	2018 Paducah Area Chamber of Commerce Du		1,000.00
0 930.3	25	12/15/2017	42770 GL	UNASSIGNED	2018 Membership Dues - Ballard Co. Chamb		250.00
	Ext Ref: Ballard County Chamber of Commerce Membership Dues						

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Detail From JAN 2017 To DEC 2017

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit		
Activity: 363 - Membership Dues/Donation									
0 930.3	25	11/15/2017	42776 GL	UNASSIGNED	2018 Grand Rivers Membership Dues	100.00			
Ext Ref: 2018 Grand Rivers Chamber of Commerce Membership Dues									
0 930.3	25	11/15/2017	42777 GL	42776R	2018 Grand Rivers Membership Dues		100.00		
Ext Ref: 2018 Grand Rivers Chamber of Commerce Membership Dues									
0 930.3	25	11/15/2017	42778 GL	42777	2018 Grand Rivers Membership Dues		100.00		
Ext Ref: 2018 Grand Rivers Chamber of Commerce Membership Dues									
0 930.3	25	11/30/2017	42780 GL	UNASSIGNED	Apply BR Economic Development Funding		1,600.00		
Ext Ref: Ballard County Chamber of Commerce - \$250									
Total For Account:						0 930.3	Dept: 25	3,050.00	3,050.00
						Total For Activity - 363:		3,050.00	3,050.00
Activity: 369 - Miscellaneous									
0 930.2	10	01/10/2017	32777 AP	AUTHORIZED	Donation - Joshua Franklin & Family	2,500.00			
Ven: 2017 - JOSHUA FRANKLIN BENEFICIA									
Inv: 20170111150601									
Check: 212314 PO:									
0 930.2	10	08/09/2017	39167 AP	AUTHORIZED	2017 Public Policy Series	300.00			
Ven: 0119 - PADUCAH AREA CHAMBER OF									
Inv: 31047									
Check: 214570 PO:									
Total For Account:						0 930.2	Dept: 10	2,800.00	
0 930.2	25	06/13/2017	37886 AP	AUTHORIZED	Photography - Headshots V. Blagg	250.00			
Ven: 2019 - BRAD RANKIN STUDIO									
Inv: 2231									
Check: 213938 PO:									
0 930.2	25	11/15/2017	42772 GL	UNASSIGNED	2018 Membership Dues - Grand Rivers		100.00		
Ext Ref: 2018 Membership Dues - Grand Rivers Chamber of Commerce									
0 930.2	25	11/15/2017	42773 GL	42772R	2018 Membership Dues - Grand Rivers	100.00			
Ext Ref: 2018 Membership Dues - Grand Rivers Chamber of Commerce									
Total For Account:						0 930.2	Dept: 25	350.00	100.00
						Total For Activity - 369:		3,150.00	100.00
Activity: 372 - MODL Insurance									
0 930.21	80	01/01/2017	32471 AP	AUTHORIZED	Directors 24 Hr Accident Ins 50%	2.18			
Ven: 0416 - NRECA GROUP BENEFITS TRUS									
Inv: 17011053									
Check: 212250 PO:									
0 930.21	80	02/01/2017	33487 AP	AUTHORIZED	Directors 24 HR Accident Insurance 50%	2.18			
Ven: 0416 - NRECA GROUP BENEFITS TRUS									
Inv: 17021053 LIFE, LTD									
Check: 212531 PO:									
0 930.21	80	01/31/2017	33800 GL	RECURRING10	Prepaid Insurance Expensed	1,241.93			
Ext Ref: Federated Insurance Check #183730									
0 930.21	80	02/28/2017	34306 GL	RECURRING10	Prepaid Insurance Expensed	1,241.93			
Ext Ref: Federated Insurance Check #183730									
0 930.21	80	03/01/2017	34649 AP	AUTHORIZED	Directors 24 hr Accident Ins 50%	2.18			
Ven: 0416 - NRECA GROUP BENEFITS TRUS									
Inv: 17031053 LIFE, LTD									
Check: 212889 PO:									
0 930.21	80	04/01/2017	35269 AP	AUTHORIZED	Directors 24 Hr Accident Ins 50%	2.18			
Ven: 0416 - NRECA GROUP BENEFITS TRUS									
Inv: 17041053 LIFE, LTD									
Check: 213087 PO:									
0 930.21	80	03/31/2017	35347 GL	RECURRING10	Prepaid Insurance Expensed	1,241.93			

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Detail From JAN 2017 To DEC 2017

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 372 - MODL Insurance							
		Ext Ref: Federated Insurance Check #183730					
0 930.21	80	04/30/2017	36209 GL	RECURRING10	Prepaid Insurance Expensed	1,241.93	
		Ext Ref: Federated Insurance Check #183730					
0 930.21	80	05/01/2017	36296 AP	AUTHORIZED	Directors 24hr Accident	2.18	
		Ven: 0416 - NRECA GROUP BENEFITS TRUS Inv: 17051053 LIFE, LTD Check: 213394 PO:					
0 930.21	80	05/31/2017	36948 GL	RECURRING10	Prepaid Insurance Expensed	1,241.93	
		Ext Ref: Federated Insurance Check #183730					
0 930.21	80	06/01/2017	37205 AP	AUTHORIZED	Directors 24 Hr Accident Ins 50%	2.18	
		Ven: 0416 - NRECA GROUP BENEFITS TRUS Inv: 17061053 LIFE, LTD Check: 213733 PO:					
0 930.21	80	07/01/2017	38171 AP	AUTHORIZED	Director 24hr Accd Ins	2.18	
		Ven: 0416 - NRECA GROUP BENEFITS TRUS Inv: 17071053 LIFE, LTD Check: 214107 PO:					
0 930.21	80	06/30/2017	38251 GL	RECURRING10	Prepaid Insurance Expensed	1,362.83	
		Ext Ref: Federated Insurance Check #183730					
0 930.21	80	08/01/2017	38842 AP	AUTHORIZED	Directors 24 Hr Accident Ins 50%	2.18	
		Ven: 0416 - NRECA GROUP BENEFITS TRUS Inv: 17081053 LIFE, LTD Check: 214464 PO:					
0 930.21	80	07/31/2017	38957 GL	RECURRING10	Prepaid Insurance Expensed	1,362.83	
		Ext Ref: Federated Insurance Check #183730					
0 930.21	80	08/31/2017	39822 GL	RECURRING10	Prepaid Insurance Expensed	1,362.83	
		Ext Ref: Federated Insurance Check #183730					
0 930.21	80	09/01/2017	39850 AP	AUTHORIZED	Directors 24 Hr Accident	2.18	
		Ven: 0416 - NRECA GROUP BENEFITS TRUS Inv: 17091053 LIFE LTD Check: 214812 PO:					
0 930.21	80	10/01/2017	40596 AP	AUTHORIZED	Director 24 Hr Accident Ins	2.18	
		Ven: 0416 - NRECA GROUP BENEFITS TRUS Inv: 17101053 LIFE, LTD Check: 215135 PO:					
0 930.21	80	09/30/2017	40767 GL	RECURRING10	Prepaid Insurance Expensed	1,362.83	
		Ext Ref: Federated Insurance Check #183730					
0 930.21	80	10/31/2017	41358 GL	RECURRING10	Prepaid Insurance Expensed	1,362.83	
		Ext Ref: Federated Insurance Check #183730					
0 930.21	80	11/01/2017	41771 AP	AUTHORIZED	Directors 24 hr Accident Ins 50%	1.38	
		Ven: 0416 - NRECA GROUP BENEFITS TRUS Inv: 17111053 LIFE, LTD Check: 215513 PO:					
0 930.21	80	11/30/2017	42136 GL	RECURRING10	Prepaid Insurance Expensed	1,362.83	
		Ext Ref: Federated Insurance Check #183730					
0 930.21	80	12/01/2017	42391 AP	AUTHORIZED	Directors 24 Hr Accident Ins 50%	1.91	
		Ven: 0416 - NRECA GROUP BENEFITS TRUS Inv: 17121053 LIFE, LTD Check: 215720 PO:					
0 930.21	80	12/31/2017	43497 GL	RECURRING10	Prepaid Insurance Expensed	1,362.83	
		Ext Ref: Federated Insurance Check #183730					
Total For Account:						0 930.21	
Dept:						80	
						15,774.55	
Total For Activity - 372:						15,774.55	
Activity: 381 - NRECA Dues							
0 930.2	0	01/31/2017	33807 GL	RECURRING8	NRECA membership dues	3,323.50	
		Ext Ref: See Check #210223 NRECA Membership Dues - 29,293					

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Detail From JAN 2017 To DEC 2017

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 381 - NRECA Dues							
0 930.2	0	01/31/2017	34091 GL	33807R	NRECA membership dues		3,323.50
		Ext Ref: See Check #210223 NRECA Membership Dues - 29,293					
0 930.2	0	01/31/2017	34092 GL	RECURRING8	NRECA membership dues	3,323.50	
		Ext Ref: See Check #210223 NRECA Membership Dues - 29,293					
0 930.2	0	02/28/2017	34314 GL	RECURRING8	NRECA membership dues	3,323.50	
		Ext Ref: See Check #210223 NRECA Membership Dues - 29,293					
0 930.2	0	03/31/2017	35355 GL	RECURRING8	NRECA membership dues	3,323.50	
		Ext Ref: See Check #210223 NRECA Membership Dues - 29,293					
0 930.2	0	04/30/2017	36217 GL	RECURRING8	NRECA membership dues	3,323.50	
		Ext Ref: See Check #210223 NRECA Membership Dues - 29,293					
0 930.2	0	05/31/2017	36956 GL	RECURRING8	NRECA membership dues	3,323.50	
		Ext Ref: See Check #210223 NRECA Membership Dues - 29,293					
0 930.2	0	06/30/2017	38259 GL	RECURRING8	NRECA membership dues	3,323.50	
		Ext Ref: See Check #210223 NRECA Membership Dues - 29,293					
0 930.2	0	07/31/2017	38965 GL	RECURRING8	NRECA membership dues	3,325.67	
		Ext Ref: See Check #210223 NRECA Membership Dues - 29,293					
0 930.2	0	08/31/2017	39830 GL	RECURRING8	NRECA membership dues	3,325.67	
		Ext Ref: See Check #210223 NRECA Membership Dues - 29,293					
0 930.2	0	09/30/2017	40775 GL	RECURRING8	NRECA membership dues	3,325.67	
		Ext Ref: See Check #210223 NRECA Membership Dues - 29,293					
0 930.2	0	10/31/2017	41366 GL	RECURRING8	NRECA membership dues	3,325.67	
		Ext Ref: See Check #210223 NRECA Membership Dues - 29,293					
0 930.2	0	11/30/2017	42144 GL	RECURRING8	NRECA membership dues	3,325.67	
		Ext Ref: See Check #210223 NRECA Membership Dues - 29,293					
0 930.2	0	12/31/2017	43505 GL	RECURRING8	NRECA membership dues	3,325.67	
		Ext Ref: See Check #210223 NRECA Membership Dues - 29,293					
0 930.2	0	12/31/2017	43846 GL	UNASSIGNED	Prepaid rounding adjustment		0.02
Total For Account:						0 930.2	
						Dept:	0
						43,218.52	3,323.52
Total For Activity - 381:						43,218.52	3,323.52

Activity: 417 - Property Tax Expense

0 930.2	0	01/31/2017	33799 GL	RECURRING1	Property Taxes Accrued	4,503.05	
0 930.2	0	02/28/2017	34305 GL	RECURRING1	Property Taxes Accrued	4,503.05	
0 930.2	0	03/31/2017	35346 GL	RECURRING1	Property Taxes Accrued	4,503.05	
0 930.2	0	04/30/2017	36208 GL	RECURRING1	Property Taxes Accrued	4,503.05	
0 930.2	0	05/31/2017	36947 GL	RECURRING1	Property Taxes Accrued	4,503.05	
0 930.2	0	06/30/2017	38250 GL	RECURRING1	Property Taxes Accrued	4,503.05	
0 930.2	0	07/31/2017	38956 GL	RECURRING1	Property Taxes Accrued	4,503.05	
0 930.2	0	08/31/2017	39821 GL	RECURRING1	Property Taxes Accrued	4,503.05	
0 930.2	0	09/30/2017	40766 GL	RECURRING1	Property Taxes Accrued	4,503.05	
0 930.2	0	10/31/2017	41357 GL	RECURRING1	Property Taxes Accrued	4,503.05	

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Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit		
Activity: 417 - Property Tax Expense									
0 930.2	0	11/30/2017	42135 GL	RECURRING1	Property Taxes Accrued	4,503.05			
0 930.2	0	12/31/2017	43496 GL	RECURRING1	Property Taxes Accrued	4,503.05			
0 930.2	0	12/31/2017	44406 GL	43496R	Property Taxes Accrued		1,508.33		
Total For Account:						0 930.2	Dept: 0	54,036.60	1,508.33
Total For Activity - 417:								54,036.60	1,508.33
Activity: 444 - Transportation									
0 930.2	50	12/31/2017	44239 GL	UNASSIGNED	Fleet Management Transaction	3.27			
Total For Account:						0 930.2	Dept: 50	3.27	
0 930.22	20	06/30/2017	38278 FM	UNASSIGNED	Fleet Management Transaction	55.47			
Total For Account:						0 930.22	Dept: 20	55.47	
0 930.22	50	06/30/2017	38278 FM	UNASSIGNED	Fleet Management Transaction	1,610.20			
Total For Account:						0 930.22	Dept: 50	1,610.20	
Total For Activity - 444:								1,668.94	
Activity: 546 - D-Fees-Bearden									
0 930.21	80	01/26/2017	33416 AP	AUTHORIZED	Board Workshop & Meeting	400.00			
Ven: 0858 - BEARDEN, LEE		Inv: 20170127140407		Check: 212539 PO:					
0 930.21	80	02/27/2017	34506 AP	AUTHORIZED	Board Meeting, Workshop, CFC Meeting	800.00			
Ven: 0858 - BEARDEN, LEE		Inv: 20170302145307		Check: 212828 PO:					
0 930.21	80	03/27/2017	35269 AP	AUTHORIZED	Board Workshop & Meetings	1,325.00			
Ven: 0858 - BEARDEN, LEE		Inv: 20170328071846		Check: 213057 PO:					
0 930.21	80	04/30/2017	36296 AP	AUTHORIZED	Board Workshop & Meeting	400.00			
Ven: 0858 - BEARDEN, LEE		Inv: 20170504082154		Check: 213400 PO:					
0 930.21	80	05/25/2017	37011 AP	AUTHORIZED	Board Meetings & Workshops	600.00			
Ven: 0858 - BEARDEN, LEE		Inv: 20170531142457		Check: 213676 PO:					
0 930.21	80	06/22/2017	37802 AP	AUTHORIZED	Board Workshop & Meetings	600.00			
Ven: 0858 - BEARDEN, LEE		Inv: 20170623172734		Check: 213935 PO:					
0 930.21	80	07/27/2017	38812 AP	AUTHORIZED	Board Meeting & Workshop	400.00			
Ven: 0858 - BEARDEN, LEE		Inv: 20170803105709		Check: 214414 PO:					
0 930.21	80	08/24/2017	39654 AP	AUTHORIZED	Board Meeting & Workshop	400.00			
Ven: 0858 - BEARDEN, LEE		Inv: 20170830121906		Check: 214701 PO:					
0 930.21	80	09/28/2017	40678 AP	AUTHORIZED	Board Meeting & Workshop	400.00			
Ven: 0858 - BEARDEN, LEE		Inv: 20171004155044		Check: 215142 PO:					
0 930.21	80	10/30/2017	41480 AP	AUTHORIZED	Board Meetings & Workshops	800.00			
Ven: 0858 - BEARDEN, LEE		Inv: 20171031135352		Check: 215428 PO:					
0 930.21	80	11/15/2017	41903 AP	AUTHORIZED	Board Meeting & Workshop	400.00			
Ven: 0858 - BEARDEN, LEE		Inv: 20171116150009		Check: 215536 PO:					

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Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 546 - D-Fees-Bearden							
0 930.21	80	12/22/2017	43030 AP	AUTHORIZED	Board Meeting & Workshop - KAEC	1,125.00	
	Ven: 0858 - BEARDEN, LEE	Inv: 20171228105102			Check: 215918 PO:		
Total For Account:						0 930.21	Dept: 80
						7,650.00	
Total For Activity - 546:						7,650.00	
Activity: 547 - D-Expenses-Bearden							
0 930.21	80	01/26/2017	33416 AP	AUTHORIZED	Board Workshop & Meeting	20.54	
	Ven: 0858 - BEARDEN, LEE	Inv: 20170127140407			Check: 212539 PO:		
0 930.21	80	02/23/2017	34147 GL	UNASSIGNED	2017 NRECA Annual Meeting Registration	625.00	
	Ext Ref: Vanessa Blagg						
0 930.21	80	02/22/2017	34250 GL	UNASSIGNED	Refund of ACRE - Breakfast		20.00
0 930.21	80	02/27/2017	34506 AP	AUTHORIZED	Board Meeting, Workshop. CFC Meeting	939.43	
	Ven: 0858 - BEARDEN, LEE	Inv: 20170302145307			Check: 212828 PO:		
0 930.21	80	03/20/2017	35269 AP	AUTHORIZED	Subscription - Rural Electric Magazine	45.58	
	Ven: 3292 - NRECA	Inv: 1816986			Check: 213101 PO:		
0 930.21	80	03/27/2017	35269 AP	AUTHORIZED	Baord Workshop & Meetings	2,035.37	
	Ven: 0858 - BEARDEN, LEE	Inv: 20170328071846			Check: 213057 PO:		
0 930.21	80	04/30/2017	36296 AP	AUTHORIZED	Board Workshop & Meeting	20.54	
	Ven: 0858 - BEARDEN, LEE	Inv: 20170504082154			Check: 213400 PO:		
0 930.21	80	05/30/2017	36926 GL	UNASSIGNED	BREC Wilson Station Tour - Breakfast	12.25	
	Ext Ref: 05/05/2017 Cracker Barrel Store						
0 930.21	80	05/25/2017	37011 AP	AUTHORIZED	Board Meetings & Workshops	30.81	
	Ven: 0858 - BEARDEN, LEE	Inv: 20170531142457			Check: 213676 PO:		
0 930.21	80	06/22/2017	37802 AP	AUTHORIZED	Board Workshop & Meetings	30.81	
	Ven: 0858 - BEARDEN, LEE	Inv: 20170623172734			Check: 213935 PO:		
0 930.21	80	07/27/2017	38812 AP	AUTHORIZED	Board Meeting & Workshop	20.54	
	Ven: 0858 - BEARDEN, LEE	Inv: 20170803105709			Check: 214414 PO:		
0 930.21	80	08/24/2017	39654 AP	AUTHORIZED	Board Meeting & Workshop	20.54	
	Ven: 0858 - BEARDEN, LEE	Inv: 20170830121906			Check: 214701 PO:		
0 930.21	80	09/28/2017	40678 AP	AUTHORIZED	Board Meeting & Workshop	38.40	
	Ven: 0858 - BEARDEN, LEE	Inv: 20171004155044			Check: 215142 PO:		
0 930.21	80	10/30/2017	41480 AP	AUTHORIZED	Baord Meetings & Workshops	76.80	
	Ven: 0858 - BEARDEN, LEE	Inv: 20171031135352			Check: 215428 PO:		
0 930.21	80	11/15/2017	41903 AP	AUTHORIZED	Board Meeting & Workshop	38.40	
	Ven: 0858 - BEARDEN, LEE	Inv: 20171116150009			Check: 215536 PO:		
0 930.21	80	12/22/2017	43030 AP	AUTHORIZED	Board Meeting & Workshop - KAEC	1,005.21	
	Ven: 0858 - BEARDEN, LEE	Inv: 20171228105102			Check: 215918 PO:		
0 930.21	80	12/13/2017	43090 AP	AUTHORIZED	KAEC Annual Meeting - Meals	163.60	
	Ven: 0090 - KENTUCKY ASSN OF ELEC COO	Inv: 11596159			Check: 215951 PO:		
Total For Account:						0 930.21	Dept: 80
						5,123.82	20.00

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Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Total For Activity - 547:						5,123.82	20.00
Activity: 548 - D-Fees-Birney							
0 930.21	80	01/26/2017	33416 AP	AUTHORIZED	Board Workshop & Meeting	400.00	
		Inv: 20170127141125			Check: 13955 PO:		
0 930.21	80	02/27/2017	34506 AP	AUTHORIZED	Board Meeting, Workshop & Training	925.00	
		Inv: 20170302144933			Check: 14222 PO:		
0 930.21	80	03/27/2017	35269 AP	AUTHORIZED	Board Workshop & Meetings	1,325.00	
		Inv: 20170328071601			Check: 14514 PO:		
0 930.21	80	04/30/2017	36296 AP	AUTHORIZED	Board Workshop & Meeting	400.00	
		Inv: 20170504091011			Check: 14855 PO:		
0 930.21	80	05/25/2017	37011 AP	AUTHORIZED	Board Meeting & Workshop	600.00	
		Inv: 20170531142659			Check: 15187 PO:		
0 930.21	80	06/22/2017	37802 AP	AUTHORIZED	Board Workshop & Meetings	600.00	
		Inv: 20170623173450			Check: 15455 PO:		
0 930.21	80	07/27/2017	38812 AP	AUTHORIZED	Board Meeting & Workshop	400.00	
		Inv: 20170803122932			Check: 15791 PO:		
0 930.21	80	08/24/2017	39654 AP	AUTHORIZED	Board Meeting & Workshop	400.00	
		Inv: 20170830122125			Check: 16049 PO:		
0 930.21	80	09/28/2017	40678 AP	AUTHORIZED	Board Meetings & Workshop	525.00	
		Inv: 20171005082552			Check: 16386 PO:		
0 930.21	80	10/30/2017	41480 AP	AUTHORIZED	Board Workshops & Meeting	800.00	
		Inv: 20171031140729			Check: 16662 PO:		
0 930.21	80	11/15/2017	41903 AP	AUTHORIZED	Board Meetings & Workshop	525.00	
		Inv: 20171116150131			Check: 16796 PO:		
0 930.21	80	12/22/2017	43030 AP	AUTHORIZED	Board Workshop & Meetings - KAEC	1,050.00	
		Inv: 20171228091959			Check: 17326 PO:		
Total For Account:						0 930.21	Dept: 80
						7,950.00	
Total For Activity - 548:						7,950.00	
Activity: 549 - D-Expenses-Birney							
0 930.21	80	01/26/2017	33416 AP	AUTHORIZED	Board Workshop & Meeting	57.78	
		Inv: 20170127141125			Check: 13955 PO:		
0 930.21	80	02/23/2017	34145 GL	UNASSIGNED	2017 NRECA Annual Meeting Registration	605.00	
		Ext Ref: Vanessa Blagg					
0 930.21	80	02/23/2017	34148 GL	34145R	2017 NRECA Annual Meeting Registration		605.00
		Ext Ref: Vanessa Blagg					
0 930.21	80	02/23/2017	34150 GL	UNASSIGNED	2017 NRECA Annual Meeting Registraton	570.00	
		Ext Ref: Vanessa Blagg					
0 930.21	80	02/28/2017	34316 GL	UNASSIGNED	Airfare - NRECA W. Birney	801.57	
		Ext Ref: Trans #13619					
0 930.21	80	02/27/2017	34506 AP	AUTHORIZED	NRECA Spouse Ticket	572.53	

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Detail From JAN 2017 To DEC 2017

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 549 - D-Expenses-Birney							
0 930.21	Ven: 4867 - BIRNEY, WILLIAM 80	03/20/2017	35269 AP	Inv: 20170302144933 AUTHORIZED	Check: 14222 Subscription - Rural Electric Magazine	45.58	
0 930.21	Ven: 3292 - NRECA 80	03/27/2017	35269 AP	Inv: 1816986 AUTHORIZED	Check: 213101 Board Workshop & Meetings	1,687.70	
0 930.21	Ven: 4867 - BIRNEY, WILLIAM 80	04/30/2017	36296 AP	Inv: 20170328071601 AUTHORIZED	Check: 14514 Board Workshop & Meeting	57.78	
0 930.21	Ven: 4867 - BIRNEY, WILLIAM 80	05/30/2017	36926 GL	Inv: 20170504091011 UNASSIGNED	Check: 14855 BREC Wilson Station Tour - Breakfast	12.25	
0 930.21	Ext Ref: 05/05/2017 Cracker Barrel Store 80	05/25/2017	37011 AP	Inv: 20170531142659 AUTHORIZED	Check: 15187 Board Meeting & Workshop	86.67	
0 930.21	Ven: 4867 - BIRNEY, WILLIAM 80	06/22/2017	37802 AP	Inv: 20170623173450 AUTHORIZED	Check: 15455 Board Workshop & Meetings	86.67	
0 930.21	Ven: 4867 - BIRNEY, WILLIAM 80	07/27/2017	38812 AP	Inv: 20170803122932 AUTHORIZED	Check: 15791 Board Meeting & Workshop	57.78	
0 930.21	Ven: 4867 - BIRNEY, WILLIAM 80	08/24/2017	39654 AP	Inv: 20170830122125 AUTHORIZED	Check: 16049 Board Meeting & Workshop	57.78	
0 930.21	Ven: 4867 - BIRNEY, WILLIAM 80	09/30/2017	40572 GL	Inv: 20171005082552 UNASSIGNED	Check: 16386 KAEC Board Meeting - Birney	45.32	
0 930.21	Ext Ref: 09/18/2017 Jack Fry's Restuarant 80	09/28/2017	40678 AP	Inv: 20171031140729 AUTHORIZED	Check: 16662 Board Meetings & Workshop	491.46	
0 930.21	Ven: 4867 - BIRNEY, WILLIAM 80	10/30/2017	41480 AP	Inv: 201711031140729 AUTHORIZED	Check: 16662 Board Workshops & Meeting	115.56	
0 930.21	Ven: 4867 - BIRNEY, WILLIAM 80	11/15/2017	41903 AP	Inv: 20171116150131 AUTHORIZED	Check: 16796 Board Meetings & Workshop	236.21	
0 930.21	Ven: 4867 - BIRNEY, WILLIAM 80	12/22/2017	43030 AP	Inv: 20171228091959 AUTHORIZED	Check: 17326 Board Workshop & Meetings - KAEC	1,287.75	
0 930.21	Ven: 4867 - BIRNEY, WILLIAM 80	12/13/2017	43090 AP	Inv: 20171228091959 AUTHORIZED	Check: 17326 KAEC Annual Meeting - Meals/Training	361.52	
	Ven: 0090 - KENTUCKY ASSN OF ELEC COO	Inv: 11596159			Check: 215951		
Total For Account:						0 930.21	Dept: 80
						7,236.91	605.00
Total For Activity - 549:						7,236.91	605.00
Activity: 550 - D-Fees-Crouch							
0 930.21	Ven: 0889 - CROUCH, IVUS H 80	01/10/2017	33416 AP	Inv: 20170127141648 AUTHORIZED	Check: 13950 Board Workshop	200.00	
0 930.21	Ven: 0889 - CROUCH, IVUS H 80	02/27/2017	34506 AP	Inv: 20170302144715 AUTHORIZED	Check: 14217 Board Meeting & Workshop	400.00	
0 930.21	Ven: 0889 - CROUCH, IVUS H 80	03/27/2017	35269 AP	Inv: 20170328080427 AUTHORIZED	Check: 14510 Board Workshops	400.00	
0 930.21	Ven: 0889 - CROUCH, IVUS H 80	04/30/2017	36296 AP	Inv: 20170504082918 AUTHORIZED	Check: 14848 Board Meeting	200.00	

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Detail From JAN 2017 To DEC 2017

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 550 - D-Fees-Crouch							
0 930.21	80	05/11/2017	37011 AP	AUTHORIZED	Board Workshop	200.00	
	Ven: 0889 - CROUCH, IVUS H	Inv: 20170531142830		Check: 15182	PO:		
0 930.21	80	06/22/2017	37802 AP	AUTHORIZED	Board Workshop & Meetings	600.00	
	Ven: 0889 - CROUCH, IVUS H	Inv: 20170623173133		Check: 15451	PO:		
0 930.21	80	07/27/2017	38812 AP	AUTHORIZED	Board Meeting & Workshop	400.00	
	Ven: 0889 - CROUCH, IVUS H	Inv: 20170803123056		Check: 15785	PO:		
0 930.21	80	08/24/2017	39654 AP	AUTHORIZED	Board Meeting & Workshop	400.00	
	Ven: 0889 - CROUCH, IVUS H	Inv: 20170830122407		Check: 16046	PO:		
0 930.21	80	09/11/2017	40678 AP	AUTHORIZED	Board Workshop	200.00	
	Ven: 0889 - CROUCH, IVUS H	Inv: 20171005072622		Check: 16379	PO:		
0 930.21	80	10/30/2017	41480 AP	AUTHORIZED	Board Workshop & Meeting	400.00	
	Ven: 0889 - CROUCH, IVUS H	Inv: 20171031140348		Check: 16657	PO:		
0 930.21	80	11/15/2017	41903 AP	AUTHORIZED	Board Meeting & Workshop	400.00	
	Ven: 0889 - CROUCH, IVUS H	Inv: 20171116150302		Check: 16793	PO:		
Total For Account:						0 930.21	
						Dept:	80
						3,800.00	
Total For Activity - 550:						3,800.00	
Activity: 551 - D-Expenses-Crouch							
0 930.21	80	01/10/2017	33416 AP	AUTHORIZED	Board Workshop & Meeting	78.15	
	Ven: 4048 - CROUCH, IVUS H	Inv: 20170127141828		Check: 13954	PO:		
0 930.21	80	02/27/2017	34506 AP	AUTHORIZED	Internet & Fees	96.34	
	Ven: 4048 - CROUCH, IVUS H	Inv: 20170302144555		Check: 14221	PO:		
0 930.21	80	03/20/2017	35269 AP	AUTHORIZED	Subscription - Rural Electric Magazine	45.58	
	Ven: 3292 - NRECA	Inv: 1816986		Check: 213101	PO:		
0 930.21	80	03/27/2017	35269 AP	AUTHORIZED	Internet & Workshops	96.34	
	Ven: 4048 - CROUCH, IVUS H	Inv: 20170328083452		Check: 14513	PO:		
0 930.21	80	04/30/2017	36296 AP	AUTHORIZED	Board Meeting	18.19	
	Ven: 4048 - CROUCH, IVUS H	Inv: 20170504090349		Check: 14854	PO:		
0 930.21	80	04/30/2017	36296 AP	AUTHORIZED	Internet	59.96	
	Ven: 4048 - CROUCH, IVUS H	Inv: 20170504090349		Check: 14854	PO:		
0 930.21	80	05/11/2017	37011 AP	AUTHORIZED	Internet Services & Workshop	78.15	
	Ven: 4048 - CROUCH, IVUS H	Inv: 20170531143014		Check: 15186	PO:		
0 930.21	80	06/22/2017	37802 AP	AUTHORIZED	Internet Services & Expenses	114.53	
	Ven: 4048 - CROUCH, IVUS H	Inv: 20170623173317		Check: 15454	PO:		
0 930.21	80	07/27/2017	38812 AP	AUTHORIZED	Board Meeting & Workshop & Internet	96.34	
	Ven: 4048 - CROUCH, IVUS H	Inv: 20170803123221		Check: 15790	PO:		
0 930.21	80	08/24/2017	39654 AP	AUTHORIZED	Board Meeting & Workshop & Internet	96.34	
	Ven: 4048 - CROUCH, IVUS H	Inv: 20170830122508		Check: 16048	PO:		
0 930.21	80	09/11/2017	40678 AP	AUTHORIZED	Board Workshop & Internet	78.15	
	Ven: 4048 - CROUCH, IVUS H	Inv: 20171005072757		Check: 16385	PO:		
0 930.21	80	10/30/2017	41480 AP	AUTHORIZED	Internet & Board Expenses	96.34	

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Detail From JAN 2017 To DEC 2017

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit	
Activity: 551 - D-Expenses-Crouch								
0 930.21	Ven: 4048 - CROUCH, IVUS H 80	Inv: 20171031140623 11/15/2017	41903 AP	AUTHORIZED	Check: 16661 Expenses & Internet Services - Nov	96.34		
0 930.21	Ven: 4048 - CROUCH, IVUS H 80	Inv: 20171116150348 12/22/2017	43030 AP	AUTHORIZED	Check: 16795 Internet Services	59.96		
0 930.21	Ven: 4048 - CROUCH, IVUS H 80	Inv: 20171228091638 12/13/2017	43090 AP	AUTHORIZED	Check: 17325 Director Training Meal Only Late Cxl	49.34		
	Ven: 0090 - KENTUCKY ASSN OF ELEC COO	Inv: 11596159			Check: 215951 PO:			
Total For Account:						0 930.21	Dept: 80	1,160.05
						Total For Activity - 551:		1,160.05
Activity: 552 - D-Fees-Elliott								
0 930.21	Ven: 0859 - ELLIOTT, WAYNE 80	Inv: 20170127142357 01/26/2017	33416 AP	AUTHORIZED	Check: 13948 Board Workshop & Meeting	400.00		
0 930.21	Ven: 0859 - ELLIOTT, WAYNE 80	Inv: 20170302144359 02/27/2017	34506 AP	AUTHORIZED	Check: 14215 Board Meeting & Workshops	1,580.32		
0 930.21	Ven: 0859 - ELLIOTT, WAYNE 80	Inv: 20170328083812 03/27/2017	35269 AP	AUTHORIZED	Check: 14508 Board Workshops & Meetings	400.00		
0 930.21	Ven: 0859 - ELLIOTT, WAYNE 80	Inv: 20170504082442 04/30/2017	36296 AP	AUTHORIZED	Check: 14846 Board Workshop & Meeting	400.00		
0 930.21	Ven: 0859 - ELLIOTT, WAYNE 80	Inv: 20170531143127 05/25/2017	37011 AP	AUTHORIZED	Check: 15180 Board Meeting & Workshop	600.00		
0 930.21	Ven: 0859 - ELLIOTT, WAYNE 80	Inv: 20170623172853 06/22/2017	37802 AP	AUTHORIZED	Check: 15449 Board Workshop & Meetings	600.00		
0 930.21	Ven: 0859 - ELLIOTT, WAYNE 80	Inv: 20170803123651 07/27/2017	38812 AP	AUTHORIZED	Check: 15783 Board Meeting & Workshop	400.00		
0 930.21	Ven: 0859 - ELLIOTT, WAYNE 80	Inv: 20170830122852 08/24/2017	39654 AP	AUTHORIZED	Check: 16044 Board Meeting & Workshop	400.00		
0 930.21	Ven: 0859 - ELLIOTT, WAYNE 80	Inv: 20171005073616 09/28/2017	40678 AP	AUTHORIZED	Check: 16378 Board Workshop & Meeting	400.00		
0 930.21	Ven: 0859 - ELLIOTT, WAYNE 80	Inv: 20171031140030 10/30/2017	41480 AP	AUTHORIZED	Check: 16656 Board Workshops & Meeting	600.00		
0 930.21	Ven: 0859 - ELLIOTT, WAYNE 80	Inv: 20171116151137 11/15/2017	41903 AP	AUTHORIZED	Check: 16792 Board Meeting & Workshop	400.00		
0 930.21	Ven: 0859 - ELLIOTT, WAYNE 80	Inv: 20171228091849 12/22/2017	43030 AP	AUTHORIZED	Check: 17323 Board Workshop & Meeting	400.00		
0 930.21	Ven: 0859 - ELLIOTT, WAYNE 80	Inv: 20171228091849 12/31/2017	43884 GL	UNASSIGNED	Check: 17323 Reclass February Expense		655.32	
Total For Account:						0 930.21	Dept: 80	6,580.32
						Total For Activity - 552:		6,580.32
Activity: 553 - D-Expenses-Elliott								

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Detail From JAN 2017 To DEC 2017

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 553 - D-Expenses-Elliott							
0 930.21	80	01/26/2017	33416 AP	AUTHORIZED	Board Workshop & Meeting	25.68	
	Ven: 0859 - ELLIOTT, WAYNE	Inv: 20170127142357			Check: 13948 PO:		
0 930.21	80	03/20/2017	35269 AP	AUTHORIZED	Subscription - Rural Electric Magazine	45.58	
	Ven: 3292 - NRECA	Inv: 1816986			Check: 213101 PO:		
0 930.21	80	03/27/2017	35269 AP	AUTHORIZED	Board Workshops & Meetings	25.68	
	Ven: 0859 - ELLIOTT, WAYNE	Inv: 20170328083812			Check: 14508 PO:		
0 930.21	80	04/30/2017	36296 AP	AUTHORIZED	Board Workshop & Meeting	25.68	
	Ven: 0859 - ELLIOTT, WAYNE	Inv: 20170504082442			Check: 14846 PO:		
0 930.21	80	05/30/2017	36926 GL	UNASSIGNED	BREC Wilson Station Tour - Breakfast	12.25	
	Ext Ref: 05/05/2017 Cracker Barrel Store						
0 930.21	80	05/25/2017	37011 AP	AUTHORIZED	Board Meeting & Workshop	38.52	
	Ven: 0859 - ELLIOTT, WAYNE	Inv: 20170531143127			Check: 15180 PO:		
0 930.21	80	06/22/2017	37802 AP	AUTHORIZED	Board Workshop & Meetings	38.52	
	Ven: 0859 - ELLIOTT, WAYNE	Inv: 20170623172853			Check: 15449 PO:		
0 930.21	80	07/27/2017	38812 AP	AUTHORIZED	Board Meeting & Workshop	25.68	
	Ven: 0859 - ELLIOTT, WAYNE	Inv: 20170803123651			Check: 15783 PO:		
0 930.21	80	08/24/2017	39654 AP	AUTHORIZED	Board Meeting & Workshop	25.68	
	Ven: 0859 - ELLIOTT, WAYNE	Inv: 20170830122852			Check: 16044 PO:		
0 930.21	80	09/28/2017	40678 AP	AUTHORIZED	Board Workshop & Meeting	25.68	
	Ven: 0859 - ELLIOTT, WAYNE	Inv: 20171005073616			Check: 16378 PO:		
0 930.21	80	10/30/2017	41480 AP	AUTHORIZED	Board Workshops & Meeting	38.52	
	Ven: 0859 - ELLIOTT, WAYNE	Inv: 20171031140030			Check: 16656 PO:		
0 930.21	80	11/15/2017	41903 AP	AUTHORIZED	Board Meeting & Workshop	25.68	
	Ven: 0859 - ELLIOTT, WAYNE	Inv: 20171116151137			Check: 16792 PO:		
0 930.21	80	12/22/2017	43030 AP	AUTHORIZED	Board Workshop & Meeting	25.68	
	Ven: 0859 - ELLIOTT, WAYNE	Inv: 20171228091849			Check: 17323 PO:		
0 930.21	80	12/31/2017	43884 GL	UNASSIGNED	Reclass February Expense	655.32	
Total For Account: 0 930.21						Dept: 80	1,034.15
Total For Activity - 553:							1,034.15

Activity: 554 - D-Fees-Harris

0 930.21	80	01/26/2017	33416 AP	AUTHORIZED	Board Workshop & Meeting	500.00	
	Ven: 3673 - HARRIS, JOHN ERICK	Inv: 20170127142507			Check: 13953 PO:		
0 930.21	80	02/27/2017	34506 AP	AUTHORIZED	Board Meeting & Workshop	400.00	
	Ven: 3673 - HARRIS, JOHN ERICK	Inv: 20170302143512			Check: 14220 PO:		
0 930.21	80	03/27/2017	35269 AP	AUTHORIZED	Board Workshops & Meetings	400.00	
	Ven: 3673 - HARRIS, JOHN ERICK	Inv: 20170328083941			Check: 14512 PO:		
0 930.21	80	04/30/2017	36296 AP	AUTHORIZED	Board Workshop & Meeting	400.00	
	Ven: 3673 - HARRIS, JOHN ERICK	Inv: 20170504090311			Check: 14853 PO:		
0 930.21	80	05/25/2017	37011 AP	AUTHORIZED	Board Meeting & Workshop	600.00	
	Ven: 3673 - HARRIS, JOHN ERICK	Inv: 20170531143320			Check: 15185 PO:		

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Detail From JAN 2017 To DEC 2017

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 554 - D-Fees-Harris							
0 930.21	80	06/22/2017	37802 AP	AUTHORIZED	Board Workshop & Meetings	825.00	
	Ven: 3673 - HARRIS, JOHN ERICK	Inv: 20170623171936			Check: 15453 PO:		
0 930.21	80	07/27/2017	38812 AP	AUTHORIZED	Board Meetings & Workshop	725.00	
	Ven: 3673 - HARRIS, JOHN ERICK	Inv: 20170803123750			Check: 15789 PO:		
0 930.21	80	08/24/2017	39654 AP	AUTHORIZED	Board Meeting & Workshop	600.00	
	Ven: 3673 - HARRIS, JOHN ERICK	Inv: 20170830131142			Check: 16047 PO:		
0 930.21	80	09/28/2017	40678 AP	AUTHORIZED	Board Workshop	600.00	
	Ven: 3673 - HARRIS, JOHN ERICK	Inv: 20171005074824			Check: 16383 PO:		
0 930.21	80	10/30/2017	41480 AP	AUTHORIZED	Board Workshops & Meeting	900.00	
	Ven: 3673 - HARRIS, JOHN ERICK	Inv: 20171031140516			Check: 16660 PO:		
0 930.21	80	11/15/2017	41903 AP	AUTHORIZED	Board Meeting & Workshop	600.00	
	Ven: 3673 - HARRIS, JOHN ERICK	Inv: 20171116151302			Check: 16794 PO:		
0 930.21	80	12/22/2017	43030 AP	AUTHORIZED	Board Workshop & Meeting	900.00	
	Ven: 3673 - HARRIS, JOHN ERICK	Inv: 20171228091414			Check: 17324 PO:		
Total For Account:						0 930.21	
						Dept:	80
						<hr/>	7,450.00
Total For Activity - 554:						<hr/>	7,450.00
Activity: 555 - D-Expenses-Harris							
0 930.21	80	01/26/2017	33416 AP	AUTHORIZED	Board Workshop & Meeting	23.54	
	Ven: 3673 - HARRIS, JOHN ERICK	Inv: 20170127142507			Check: 13953 PO:		
0 930.21	80	02/27/2017	34506 AP	AUTHORIZED	Board Meeting & Workshop	23.54	
	Ven: 3673 - HARRIS, JOHN ERICK	Inv: 20170302143512			Check: 14220 PO:		
0 930.21	80	03/20/2017	35269 AP	AUTHORIZED	Subscription - Rural Electric Magazine	43.00	
	Ven: 3292 - NRECA	Inv: 1816986			Check: 213101 PO:		
0 930.21	80	03/27/2017	35269 AP	AUTHORIZED	Board Workshops & Meetings	23.54	
	Ven: 3673 - HARRIS, JOHN ERICK	Inv: 20170328083941			Check: 14512 PO:		
0 930.21	80	04/27/2017	36129 GL	UNASSIGNED	Reservations for Erick Harris - Canceled	148.57	
	Ext Ref: Louisville Marriott East - Vanessa Blagg						
0 930.21	80	04/30/2017	36296 AP	AUTHORIZED	Board Workshop & Meeting	23.54	
	Ven: 3673 - HARRIS, JOHN ERICK	Inv: 20170504090311			Check: 14853 PO:		
0 930.21	80	05/30/2017	36926 GL	UNASSIGNED	BREC Wilson Station Tour - Breakfast	12.25	
	Ext Ref: 05/05/2017 Cracker Barrel Store						
0 930.21	80	05/30/2017	36928 GL	UNASSIGNED	KAEC Board Meeting & Legislative Meeting	103.21	
	Ext Ref: 02/22/2017 Capital Hotel Plaza						
0 930.21	80	05/25/2017	37011 AP	AUTHORIZED	Board Meeting & Workshop	35.31	
	Ven: 3673 - HARRIS, JOHN ERICK	Inv: 20170531143320			Check: 15185 PO:		
0 930.21	80	06/26/2017	37747 GL	UNASSIGNED	May 2017 KAEC Board Meeting	217.86	
	Ext Ref: 05/16/2017 Embassy Suites - 167.14						
0 930.21	80	06/22/2017	37802 AP	AUTHORIZED	Board Workshop & Meetings	35.31	
	Ven: 3673 - HARRIS, JOHN ERICK	Inv: 20170623171936			Check: 15453 PO:		
0 930.21	80	07/17/2017	38804 GL	UNASSIGNED	July KAEC Board Meeting - Louisville, KY	202.40	

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Detail From JAN 2017 To DEC 2017

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 555 - D-Expenses-Harris							
Ext Ref: Louisville Marriott East - \$184.56							
0 930.21	80	07/27/2017	38812 AP	AUTHORIZED	Board Meetings & Workshop	263.22	
		Inv: 20170803123750			Check: 15789 PO:		
0 930.21	80	08/24/2017	39654 AP	AUTHORIZED	Board Meeting & Workshop	23.54	
		Inv: 20170830131142			Check: 16047 PO:		
0 930.21	80	09/28/2017	40678 AP	AUTHORIZED	Board Workshop	23.54	
		Inv: 20171005074824			Check: 16383 PO:		
0 930.21	80	10/30/2017	41480 AP	AUTHORIZED	Board Workshops & Meeting	35.31	
		Inv: 20171031140516			Check: 16660 PO:		
0 930.21	80	11/15/2017	41903 AP	AUTHORIZED	Board Meeting & Workshop	23.54	
		Inv: 20171116151302			Check: 16794 PO:		
0 930.21	80	12/22/2017	43030 AP	AUTHORIZED	Board Workshop & Meeting	23.54	
		Inv: 20171228091414			Check: 17324 PO:		
Total For Account:						0 930.21	
						Dept:	80
						1,284.76	
Total For Activity - 555:						1,284.76	
Activity: 556 - D-Fees-Joiner							
0 930.21	80	01/26/2017	33416 AP	AUTHORIZED	Board Workshop & Meeting	300.00	
		Inv: 20170127142911			Check: 13949 PO:		
0 930.21	80	02/27/2017	34506 AP	AUTHORIZED	Board Meeting & Workshop	600.00	
		Inv: 20170302144238			Check: 14216 PO:		
0 930.21	80	03/27/2017	35269 AP	AUTHORIZED	Board Workshops & Meetings	600.00	
		Inv: 20170328085753			Check: 14509 PO:		
0 930.21	80	04/30/2017	36296 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
		Inv: 20170504082516			Check: 14847 PO:		
0 930.21	80	05/25/2017	37011 AP	AUTHORIZED	Board Meeting & Workshop	900.00	
		Inv: 20170531143425			Check: 15181 PO:		
0 930.21	80	06/22/2017	37802 AP	AUTHORIZED	Board Workshop & Meetings	600.00	
		Inv: 20170623173041			Check: 15450 PO:		
0 930.21	80	07/27/2017	38812 AP	AUTHORIZED	Board Meeting & Workshop	400.00	
		Inv: 20170803124116			Check: 15784 PO:		
0 930.21	80	08/24/2017	39654 AP	AUTHORIZED	Board Meeting & Workshop	200.00	
		Inv: 20170830142740			Check: 16045 PO:		
Total For Account:						0 930.21	
						Dept:	80
						4,200.00	
Total For Activity - 556:						4,200.00	
Activity: 557 - D-Expenses-Joiner							
0 930.21	80	01/26/2017	33416 AP	AUTHORIZED	Board Workshop & Meeting	12.84	
		Inv: 20170127142911			Check: 13949 PO:		
0 930.21	80	02/27/2017	34506 AP	AUTHORIZED	Board Meeting & Workshop	25.68	

GENERAL LEDGER
ACTIVITY

Detail From JAN 2017 To DEC 2017

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 557 - D-Expenses-Joiner							
0 930.21	80	03/20/2017	35269 AP	AUTHORIZED	Subscription - Rural Electric Magazine	43.00	
Ven: 0867 - JOINER, GARY LYNN		Inv: 20170302144238			Check: 14216 PO:		
0 930.21	80	03/27/2017	35269 AP	AUTHORIZED	Board Workshops & Meetings	25.68	
Ven: 3292 - NRECA		Inv: 1816986			Check: 213101 PO:		
0 930.21	80	04/30/2017	36296 AP	AUTHORIZED	Board Workshop & Meeting	25.68	
Ven: 0867 - JOINER, GARY LYNN		Inv: 20170328085753			Check: 14509 PO:		
0 930.21	80	05/30/2017	36926 GL	UNASSIGNED	BREC Wilson Station Tour - Breakfast	12.25	
Ven: 0867 - JOINER, GARY LYNN		Inv: 20170504082516			Check: 14847 PO:		
Ext Ref: 05/05/2017 Cracker Barrel Store							
0 930.21	80	05/25/2017	37011 AP	AUTHORIZED	Board Meeting & Workshop	38.52	
Ven: 0867 - JOINER, GARY LYNN		Inv: 20170531143425			Check: 15181 PO:		
0 930.21	80	06/22/2017	37802 AP	AUTHORIZED	Board Workshop & Meetings	25.68	
Ven: 0867 - JOINER, GARY LYNN		Inv: 20170623173041			Check: 15450 PO:		
0 930.21	80	07/27/2017	38812 AP	AUTHORIZED	Board Meeting & Workshop	25.68	
Ven: 0867 - JOINER, GARY LYNN		Inv: 20170803124116			Check: 15784 PO:		
0 930.21	80	08/24/2017	39654 AP	AUTHORIZED	Board Meeting & Workshop	12.84	
Ven: 0867 - JOINER, GARY LYNN		Inv: 20170830142740			Check: 16045 PO:		
Total For Account:						0 930.21	
						Dept:	80
							247.85
Total For Activity - 557:							247.85
Activity: 558 - D-Fees-Marshall							
0 930.21	80	01/26/2017	33416 AP	AUTHORIZED	Board Workshop & Meeting	400.00	
Ven: 0871 - MARSHALL, JACK SHERMAN		Inv: 20170127143023			Check: 212541 PO:		
0 930.21	80	02/27/2017	34506 AP	AUTHORIZED	Board Meeting & Workshop	400.00	
Ven: 0871 - MARSHALL, JACK SHERMAN		Inv: 20170302140128			Check: 212830 PO:		
0 930.21	80	03/27/2017	35269 AP	AUTHORIZED	Board Workshops & Meetings	400.00	
Ven: 0871 - MARSHALL, JACK SHERMAN		Inv: 20170328085858			Check: 213058 PO:		
0 930.21	80	04/30/2017	36296 AP	AUTHORIZED	Board Workshop & Meeting	400.00	
Ven: 0871 - MARSHALL, JACK SHERMAN		Inv: 20170504082837			Check: 213402 PO:		
0 930.21	80	05/25/2017	37011 AP	AUTHORIZED	Board Meeting & Workshop	600.00	
Ven: 0871 - MARSHALL, JACK SHERMAN		Inv: 20170531143518			Check: 213678 PO:		
0 930.21	80	06/22/2017	37802 AP	AUTHORIZED	Board Workshop & Meetings	600.00	
Ven: 0871 - MARSHALL, JACK SHERMAN		Inv: 20170626084626			Check: 213936 PO:		
0 930.21	80	07/27/2017	38812 AP	AUTHORIZED	Board Meeting & Workshop	400.00	
Ven: 0871 - MARSHALL, JACK SHERMAN		Inv: 20170803124610			Check: 214416 PO:		
0 930.21	80	08/24/2017	39654 AP	AUTHORIZED	Board Meetings & Workshop	400.00	
Ven: 0871 - MARSHALL, JACK SHERMAN		Inv: 20170830152744			Check: 214703 PO:		
0 930.21	80	09/28/2017	40678 AP	AUTHORIZED	Board Workshop & Meeting	400.00	
Ven: 0871 - MARSHALL, JACK SHERMAN		Inv: 20171005080546			Check: 215144 PO:		
0 930.21	80	10/30/2017	41480 AP	AUTHORIZED	Board Workshops & Meeting	600.00	
Ven: 0871 - MARSHALL, JACK SHERMAN		Inv: 20171031140245			Check: 215430 PO:		

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Detail From JAN 2017 To DEC 2017

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 558 - D-Fees-Marshall							
0 930.21	80	11/15/2017	41903 AP	AUTHORIZED	Board Meeting & Workshop	400.00	
	Ven: 0871 - MARSHALL, JACK SHERMAN	Inv: 20171116151442			Check: 215537 PO:		
0 930.21	80	12/22/2017	43030 AP	AUTHORIZED	Board Workshop & Meeting	400.00	
	Ven: 0871 - MARSHALL, JACK SHERMAN	Inv: 20171228090659			Check: 215919 PO:		
Total For Account:						0 930.21	Dept: 80
						5,400.00	5,400.00
						Total For Activity - 558:	5,400.00
Activity: 559 - D-Expenses-Marshall							
0 930.21	80	01/26/2017	33416 AP	AUTHORIZED	Board Workshop & Meeting	9.80	
	Ven: 0871 - MARSHALL, JACK SHERMAN	Inv: 20170127143023			Check: 212541 PO:		
0 930.21	80	02/27/2017	34506 AP	AUTHORIZED	Board Meeting & Workshop	11.60	
	Ven: 0871 - MARSHALL, JACK SHERMAN	Inv: 20170302140128			Check: 212830 PO:		
0 930.21	80	03/20/2017	35269 AP	AUTHORIZED	Subscription - Rural Electric Magazine	45.58	
	Ven: 3292 - NRECA	Inv: 1816986			Check: 213101 PO:		
0 930.21	80	03/27/2017	35269 AP	AUTHORIZED	Board Workshops & Meetings	10.70	
	Ven: 0871 - MARSHALL, JACK SHERMAN	Inv: 20170328085858			Check: 213058 PO:		
0 930.21	80	04/30/2017	36296 AP	AUTHORIZED	Board Workshop & Meeting	10.70	
	Ven: 0871 - MARSHALL, JACK SHERMAN	Inv: 20170504082837			Check: 213402 PO:		
0 930.21	80	05/30/2017	36926 GL	UNASSIGNED	BREC Wilson Station Tour - Breakfast	12.25	
	Ext Ref: 05/05/2017 Cracker Barrel Store						
0 930.21	80	05/25/2017	37011 AP	AUTHORIZED	Board Meeting & Workshop	16.05	
	Ven: 0871 - MARSHALL, JACK SHERMAN	Inv: 20170531143518			Check: 213678 PO:		
0 930.21	80	06/22/2017	37802 AP	AUTHORIZED	Board Workshop & Meetings	16.05	
	Ven: 0871 - MARSHALL, JACK SHERMAN	Inv: 20170626084626			Check: 213936 PO:		
0 930.21	80	07/27/2017	38812 AP	AUTHORIZED	Board Meeting & Workshop	10.70	
	Ven: 0871 - MARSHALL, JACK SHERMAN	Inv: 20170803124610			Check: 214416 PO:		
0 930.21	80	08/24/2017	39654 AP	AUTHORIZED	Board Meetings & Workshop	10.70	
	Ven: 0871 - MARSHALL, JACK SHERMAN	Inv: 20170830152744			Check: 214703 PO:		
0 930.21	80	09/28/2017	40678 AP	AUTHORIZED	Board Workshop & Meeting	10.70	
	Ven: 0871 - MARSHALL, JACK SHERMAN	Inv: 20171005080546			Check: 215144 PO:		
0 930.21	80	10/30/2017	41480 AP	AUTHORIZED	Board Workshops & Meeting	16.05	
	Ven: 0871 - MARSHALL, JACK SHERMAN	Inv: 20171031140245			Check: 215430 PO:		
0 930.21	80	11/15/2017	41903 AP	AUTHORIZED	Board Meeting & Workshop	10.70	
	Ven: 0871 - MARSHALL, JACK SHERMAN	Inv: 20171116151442			Check: 215537 PO:		
0 930.21	80	12/22/2017	43030 AP	AUTHORIZED	Board Workshop & Meeting	10.70	
	Ven: 0871 - MARSHALL, JACK SHERMAN	Inv: 20171228090659			Check: 215919 PO:		
Total For Account:						0 930.21	Dept: 80
						202.28	202.28
						Total For Activity - 559:	202.28
Activity: 560 - D-Fees-Thompson							

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Detail From JAN 2017 To DEC 2017

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit	
Activity: 560 - D-Fees-Thompson								
0 930.21	80	01/26/2017	33416 AP	AUTHORIZED	Board Workshop & Meetings	400.00		
	Ven: 5758 - THOMPSON, LORI	Inv: 20170127143817			Check: 13956 PO:			
0 930.21	80	02/27/2017	34506 AP	AUTHORIZED	Board Meeting & Workshop	400.00		
	Ven: 5758 - THOMPSON, LORI	Inv: 20170302143105			Check: 14223 PO:			
0 930.21	80	03/27/2017	35269 AP	AUTHORIZED	Board Workshops & Meetings	1,325.00		
	Ven: 5758 - THOMPSON, LORI	Inv: 20170328090139			Check: 14515 PO:			
0 930.21	80	04/30/2017	36296 AP	AUTHORIZED	Board Workshop & Meeting	400.00		
	Ven: 5758 - THOMPSON, LORI	Inv: 20170504091401			Check: 14857 PO:			
0 930.21	80	05/25/2017	37011 AP	AUTHORIZED	Board Meeting & Workshop	600.00		
	Ven: 5758 - THOMPSON, LORI	Inv: 20170531143652			Check: 15188 PO:			
0 930.21	80	06/22/2017	37802 AP	AUTHORIZED	Board Workshop, Meetings & School	1,125.00		
	Ven: 5758 - THOMPSON, LORI	Inv: 20170623173725			Check: 15456 PO:			
0 930.21	80	07/27/2017	38812 AP	AUTHORIZED	Board Meeting & Workshop	400.00		
	Ven: 5758 - THOMPSON, LORI	Inv: 20170803124837			Check: 15792 PO:			
0 930.21	80	08/24/2017	39654 AP	AUTHORIZED	Board Meeting & Workshop	400.00		
	Ven: 5758 - THOMPSON, LORI	Inv: 20170830152942			Check: 16050 PO:			
0 930.21	80	09/28/2017	40678 AP	AUTHORIZED	Board Workshop & Meeting	400.00		
	Ven: 5758 - THOMPSON, LORI	Inv: 20171005080933			Check: 16387 PO:			
0 930.21	80	10/30/2017	41480 AP	AUTHORIZED	Board Workshops & Meetings	800.00		
	Ven: 5758 - THOMPSON, LORI	Inv: 20171031140917			Check: 16663 PO:			
0 930.21	80	11/15/2017	41903 AP	AUTHORIZED	Board Meeting & Workshop	400.00		
	Ven: 5758 - THOMPSON, LORI	Inv: 20171116151602			Check: 16797 PO:			
0 930.21	80	12/22/2017	43030 AP	AUTHORIZED	Board/Director Meeting & Workshop	1,325.00		
	Ven: 5758 - THOMPSON, LORI	Inv: 20171228073200			Check: 17327 PO:			
Total For Account:						0 930.21	Dept: 80	7,975.00
							Total For Activity - 560:	7,975.00
Activity: 561 - D-Expense-Thompson								
0 930.21	80	01/26/2017	33416 AP	AUTHORIZED	Board Workshop & Meetings	829.34		
	Ven: 5758 - THOMPSON, LORI	Inv: 20170127143817			Check: 13956 PO:			
0 930.21	80	02/23/2017	34145 GL	UNASSIGNED	2017 NRECA Annual Meeting Registration	550.00		
	Ext Ref: Vanessa Blagg							
0 930.21	80	02/23/2017	34148 GL	34145R	2017 NRECA Annual Meeting Registration		550.00	
	Ext Ref: Vanessa Blagg							
0 930.21	80	02/23/2017	34150 GL	UNASSIGNED	2017 NRECA Annual Meeting Registraton	550.00		
	Ext Ref: Vanessa Blagg							
0 930.21	80	02/27/2017	34506 AP	AUTHORIZED	Board Meeting & Workshop	23.54		
	Ven: 5758 - THOMPSON, LORI	Inv: 20170302143105			Check: 14223 PO:			
0 930.21	80	03/20/2017	35269 AP	AUTHORIZED	Subscription - Rural Electric Magazine	45.58		
	Ven: 3292 - NRECA	Inv: 1816986			Check: 213101 PO:			
0 930.21	80	03/27/2017	35269 AP	AUTHORIZED	Board Workshops & Meetings	1,636.60		

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Detail From JAN 2017 To DEC 2017

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 561 - D-Expense-Thompson							
0 930.21	Ven: 5758 - THOMPSON, LORI 80	04/30/2017	36296 AP	Inv: 20170328090139 AUTHORIZED	Check: 14515 Board Workshop & Meeting	23.54	
0 930.21	Ven: 5758 - THOMPSON, LORI 80	05/17/2017	36849 GL	Inv: 20170504091401 UNASSIGNED	Check: 14857 2017 Summer School - Lori Thompson	1,218.00	
Ext Ref: Vanessa Blagg							
0 930.21	Ven: 5758 - THOMPSON, LORI 80	05/30/2017	36926 GL	Inv: 20170531143652 UNASSIGNED	Check: 15188 BREC Wilson Station Tour - Breakfast	12.25	
Ext Ref: 05/05/2017 Cracker Barrel Store							
0 930.21	Ven: 5758 - THOMPSON, LORI 80	05/25/2017	37011 AP	Inv: 20170623173725 AUTHORIZED	Check: 15456 Board Meeting & Workshop	35.31	
0 930.21	Ven: 5758 - THOMPSON, LORI 80	06/22/2017	37802 AP	Inv: 20170803124837 AUTHORIZED	Check: 15792 Board Workshop, Meetings & School	1,452.57	
0 930.21	Ven: 5758 - THOMPSON, LORI 80	07/27/2017	38812 AP	Inv: 20170803124837 AUTHORIZED	Check: 15792 Board Meeting & Workshop	23.54	
0 930.21	Ven: 5758 - THOMPSON, LORI 80	08/24/2017	39654 AP	Inv: 20170830152942 AUTHORIZED	Check: 16050 Board Meeting & Workshop	23.54	
0 930.21	Ven: 5758 - THOMPSON, LORI 80	09/28/2017	40678 AP	Inv: 20171005080933 AUTHORIZED	Check: 16387 Board Workshop & Meeting	23.54	
0 930.21	Ven: 5758 - THOMPSON, LORI 80	10/30/2017	41480 AP	Inv: 20171031140917 AUTHORIZED	Check: 16663 Board Workshops & Meetings	47.08	
0 930.21	Ven: 5758 - THOMPSON, LORI 80	11/15/2017	41903 AP	Inv: 20171116151602 AUTHORIZED	Check: 16797 Board Meeting & Workshop	23.54	
0 930.21	Ven: 5758 - THOMPSON, LORI 80	12/22/2017	43030 AP	Inv: 20171228073200 AUTHORIZED	Check: 17327 Board/Director Meeting & Workshop	788.56	
0 930.21	Ven: 5758 - THOMPSON, LORI 80	12/13/2017	43090 AP	Inv: 20171228073200 AUTHORIZED	Check: 17327 KAEC Annual Meeting - Meals/Training	361.52	
	Ven: 0090 - KENTUCKY ASSN OF ELEC COO	Inv: 11596159			Check: 215951 PO:		
Total For Account:						0 930.21	Dept: 80
						7,668.05	550.00
Total For Activity - 561:						7,668.05	550.00
Activity: 565 - D-Fees-Mullen							
0 930.21	Ven: 5194 - MULLEN, CHARLES 80	12/29/2017	43090 AP	Inv: 20171228072146 AUTHORIZED	Check: 215983 Board Workshop & Meeting	400.00	
Total For Account:						0 930.21	Dept: 80
						400.00	
Total For Activity - 565:						400.00	
Activity: 566 - D-Expenses-Mullen							
0 930.21	Ven: 5194 - MULLEN, CHARLES 80	12/29/2017	43090 AP	Inv: 20171228072146 AUTHORIZED	Check: 215983 Board Workshop & Meeting	75.98	
0 930.21	Ven: 3292 - NRECA 80	12/28/2017	43160 AP	Inv: 1816986-1 AUTHORIZED	Check: 215972 Subscription - Rural Electric Magazine	14.84	
Total For Account:						0 930.21	Dept: 80
						90.82	

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Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 566 - D-Expenses-Mullen							
Total For Activity - 566:						90.82	
Activity: 705 - Community Events							
0 930.2	25	09/01/2017	39985 GL	UNASSIGNED	Candy for Labor Day Parade	474.34	
Ext Ref: 09/01/2017 Sam's Club - Tony Martin							
Total For Account:						0 930.2	Dept: 25
Total For Activity - 705:						474.34	
Activity: 741 - Energy Efficiency Program Costs							
0 930.92	25	01/13/2017	33169 GL	UNASSIGNED	Gift cards for energy efficiency promot	250.00	
Ext Ref: Walmart - Vanessa Blagg							
0 930.92	25	01/31/2017	33764 GL	EE INCENTIVES	Program Incentives for Employees		230.00
0 930.92	25	02/14/2017	34140 GL	UNASSIGNED	Gift cards for energy efficiency promo.	250.00	
0 930.92	25	02/28/2017	34844 GL	EE INCENTIVES	Program Incentives for Employees		120.00
0 930.92	25	03/31/2017	35659 GL	EE INCENTIVES	Program Incentives for Employees		80.00
0 930.92	25	04/30/2017	36607 GL	EE INCENTIVES	Program Incentives for Employees		100.00
0 930.92	25	05/22/2017	37390 GL	UNASSIGNED	Gift Cards for Touchstone Energy Incent.	250.00	
Ext Ref: Walmart - Michelle Miller/Vanessa Blagg							
0 930.92	25	05/31/2017	37429 GL	EE INCENTIVES	Program Incentives for Employees		140.00
0 930.92	25	06/30/2017	38497 GL	EE INCENTIVES	Program Incentives for Employees		580.00
0 930.92	25	07/31/2017	38852 GL	UNASSIGNED	Gift Cards for energy efficiency promo	600.00	
Ext Ref: 07/20/2017 - Walmart - \$300.00							
0 930.92	25	07/27/2017	38855 GL	UNASSIGNED	Gift Cards for Energy Efficient Promo	300.00	
Ext Ref: Vanessa Blagg							
0 930.92	25	07/31/2017	39312 GL	EE INCENTIVES	Program Incentives for Employees		410.00
0 930.92	25	08/31/2017	40193 GL	EE INCENTIVES	Program Incentives for Employees		430.00
0 930.92	25	09/25/2017	40452 GL	UNASSIGNED	Gift cards for energy efficiency promo	300.00	
Ext Ref: Vanessa Blagg							
0 930.92	25	09/28/2017	40493 GL	UNASSIGNED	Gift cards for energy efficiency promo	300.00	
Ext Ref: 08/16/2017 Walmart - Vanessa Blagg							
0 930.92	25	09/30/2017	41035 GL	EE INCENTIVES	Program Incentives for Employees		380.00
0 930.92	25	10/31/2017	41603 GL	EE INCENTIVES	Program Incentives for Employees		100.00
0 930.92	25	11/08/2017	41681 GL	UNASSIGNED	Gift cards for energy efficiency promo	100.00	
Ext Ref: 11/8/2017 Walmart							
0 930.92	25	10/30/2017	41871 GL	41396	Gift cards for efficiency promotions	260.00	
Ext Ref: Ashley Turner							
0 930.92	25	11/30/2017	42542 GL	EE INCENTIVES	Program Incentives for Employees		90.00
0 930.92	25	12/19/2017	42850 GL	UNASSIGNED	Gift cards for energy efficiency promo	90.00	
Ext Ref: 12/19/2017 Walmart							
0 930.92	25	12/31/2017	43104 GL	EE INCENTIVES	Program Incentives for Employees		50.00
Total For Account:						0 930.92	Dept: 25
Total For Activity - 741:						2,700.00	2,710.00

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Detail From JAN 2017 To DEC 2017

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit	
Activity: 741 - Energy Efficiency Program Costs								
						Total For Activity - 741:	2,700.00	2,710.00
Activity: 749 - JPEC Annual Meeting								
0 930.22	25	01/20/2017	33168 GL	UNASSIGNED	Box fee and permits for annual meeting	900.00		
	Ext Ref: Vanessa Blagg							
0 930.22	25	04/13/2017	35730 GL	UNASSIGNED	Lunch for Photo Shoot Annual Meeting	47.98		
	Ext Ref: Chongs Restuarant 04/05/2017 Vanessa Blagg							
0 930.22	25	04/13/2017	35730 GL	UNASSIGNED	LED Bulb - Annual Meeting V. Blagg	4.16		
	Ext Ref: Walmart 04/05/2017 Vanessa Blagg							
0 930.22	25	05/03/2017	36296 AP	AUTHORIZED	Deposit - Annual Meeting 6/20/2017	500.00		
	Ven: 2530 - THE CARSON CENTER		Inv: 3104		Check: 213404 PO:			
0 930.22	25	05/31/2017	36965 AP	AUTHORIZED	Pre-sorting Mailing Annual Mtg	7,002.70		
	Ven: 2048 - MAILIT XPRESS, INC		Inv: 20170531083906		Check: 213652 PO:			
0 930.22	25	06/05/2017	37425 AP	AUTHORIZED	Annual Meeting Shirt Order	733.30		
	Ven: 8444 - HULTMAN SIGNS & SCREEN PT,		Inv: E57046		Check: 213903 PO: 1756			
0 930.22	25	06/05/2017	37425 AP	AUTHORIZED	Annual Meeting Shirt order	290.18		
	Ven: 8444 - HULTMAN SIGNS & SCREEN PT,		Inv: E57046		Check: 213903 PO: 1756			
0 930.22	25	06/13/2017	37425 AP	AUTHORIZED	Presentation of Colors	150.00		
	Ven: 3977 - PTHS NJROTC		Inv: 20170613144813		Check: 213831 PO:			
0 930.22	25	06/03/2017	37433 AP	AUTHORIZED	Shipping	11.25		
	Ven: 5706 - UPS		Inv: 0000A82681227		Check: 213838 PO:			
0 930.22	25	06/26/2017	37749 GL	UNASSIGNED	Annual Meeting Dinner - Dennis Cannon	1,012.96		
	Ext Ref: Dinner for 25 Guests at Max's Brick Oven Cafe 06/20/2017							
0 930.22	25	06/13/2017	37750 GL	UNASSIGNED	Gigabit computer switch - Dennis Cannon	37.09		
	Ext Ref: Office Depot 06/13/2017 Gigabit computer switch for Annual Meeting Registration							
0 930.22	25	06/20/2017	37802 AP	AUTHORIZED	Photos - JPEC Annual Meeting 6/20/17	300.00		
	Ven: 4262 - COLE, BO		Inv: T-0620-2017		Check: 213953 PO:			
0 930.22	25	06/27/2017	37839 GL	UNASSIGNED	Meals during Annual Meeting set up -	145.30		
	Ext Ref: 06/19/2017 Walmart							
0 930.22	25	06/20/2017	37886 AP	AUTHORIZED	Meal Reimbursement	5.82		
	Ven: 0614 - MILLER, TERESA		Inv: 20170628152916		Check: 15448 PO:			
0 930.22	25	06/30/2017	38055 AP	AUTHORIZED	Employee Register/Annual meeting	30.00		
	Ven: 0200 - JACKSON PURCHASE ENERGY		Inv: 20170706113221		Check: 214066 PO:			
0 930.22	25	06/20/2017	38055 AP	AUTHORIZED	Lumber, Ply Wood	36.89		
	Ven: 0877 - LOWE'S		Inv: 902502		Check: 488 PO:			
0 930.22	25	06/27/2017	38112 AP	AUTHORIZED	Annual Meeting Shirts add on	219.10		
	Ven: 8444 - HULTMAN SIGNS & SCREEN PT,		Inv: E57293		Check: 214294 PO: 1759			
0 930.22	25	06/27/2017	38112 AP	AUTHORIZED	Annual Meeting shirts add on	21.15		
	Ven: 8444 - HULTMAN SIGNS & SCREEN PT,		Inv: E57293		Check: 214294 PO: 1759			
0 930.22	25	06/28/2017	38112 AP	AUTHORIZED	Facility Rental - Annual Meeting	4,395.33		
	Ven: 2530 - THE CARSON CENTER		Inv: 3150		Check: 214114 PO:			

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Detail From JAN 2017 To DEC 2017

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit	
Activity: 749 - JPEC Annual Meeting								
0 930.22	25	07/24/2017	38739 AP	AUTHORIZED	Annual Meeting Entertainment Mark Bishop	1,800.00		
	Ven: 0990 - KAEC	Inv: 11589259			Check: 214580 PO:			
0 930.22	25	12/12/2017	43146 AP	AUTHORIZED	Annual Post Office Box Rental 3970	490.00		
	Ven: 0136 - POSTMASTER	Inv: PO BOX 3970			Check: 215954 PO:			
Total For Account:						0 930.22	Dept: 25	18,133.21
0 930.224	25	06/16/2017	37802 AP	AUTHORIZED	Tearsheet - Annual Meeting Ad	849.00		
	Ven: 8219 - KENTUCKY PUBLISHING	Inv: 05076343			Check: 214092 PO:			
0 930.224	25	06/20/2017	38112 AP	AUTHORIZED	Broadcasting- Annual Meeting	553.00		
	Ven: 0825 - BRISTOL BROADCASTING CO, I	Inv: 81-00060-0000			Check: 214072 PO:			
0 930.224	25	06/21/2017	38171 AP	AUTHORIZED	Ads - Annual Meeting & Job Openings	738.80		
	Ven: 0122 - PADUCAH SUN/THE	Inv: 20006391			Check: 214100 PO:			
0 930.224	25	07/12/2017	38426 AP	AUTHORIZED	Annual Meeting Announcements	300.00		
	Ven: 1546 - ROCK 98.3, WJLI	Inv: 17060045			Check: 214273 PO:			
Total For Account:						0 930.224	Dept: 25	2,440.80
0 930.225	25	05/24/2017	37011 AP	AUTHORIZED	Rain Gauges fro Annual Meeting	1,598.68		
	Ven: 3950 - HALO BRANDED SOLUTIONS	Inv: 84113			Check: 213830 PO: 1750			
0 930.225	25	05/24/2017	37011 AP	AUTHORIZED	Lunch totes for annual meeting	3,761.83		
	Ven: 3950 - HALO BRANDED SOLUTIONS	Inv: 84115			Check: 213687 PO: 1752			
0 930.225	25	06/30/2017	38414 GL	UNASSIGNED	Cash Disbursed at Annual Meeting	4,910.00		
	Ext Ref: 414 Registered Member less registered 8 directors= 406 x 10 = 4,060.00 + 850.00 (door prizes)							
Total For Account:						0 930.225	Dept: 25	10,270.51
0 930.226	25	05/31/2017	37425 AP	AUTHORIZED	Miscellaneous Entry See JE	1,099.22		
	Ven: 2909 - ZEBRA GRAPHICS	Inv: 705201			Check: 213890 PO: 4011			
0 930.226	25	06/19/2017	38112 AP	AUTHORIZED	Miscellaneous Entry See JE	1,975.84		
	Ven: 0093 - LAKE PRINTERS INC	Inv: 173554			Check: 214060 PO: 1760			
Total For Account:						0 930.226	Dept: 25	3,075.06
Total For Activity - 749:								33,919.58
Activity: 753 - Newsletter								
0 930.23	25	03/20/2017	35269 AP	AUTHORIZED	1St Qtr Newsletter Jan 2017	1,498.84		
	Ven: 2909 - ZEBRA GRAPHICS	Inv: 703170			Check: 213096 PO:			
0 930.23	25	03/31/2017	35670 AP	AUTHORIZED	Mailing Services March 2017	422.18		
	Ven: 5707 - NISC	Inv: 361677			Check: 213274 PO:			
0 930.23	25	03/31/2017	35713 GL	UNASSIGNED	25.37% of Zebra Graphics Invoice BREC		380.26	
0 930.23	25	09/01/2017	40306 AP	AUTHORIZED	3rd Quarter Newsletter - September	1,498.84		
	Ven: 2909 - ZEBRA GRAPHICS	Inv: 708256			Check: 214955 PO:			
Total For Account:						0 930.23	Dept: 25	3,419.86
Total For Activity - 753:								380.26

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Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 753 - Newsletter							
0 930.23	80	10/09/2017	41002 AP	AUTHORIZED	Postage & Sorting	1,358.34	
	Ven: 2048 - MAILIT XPRESS, INC	Inv: 15-1800			Check: 215301 PO:		
0 930.23	80	10/09/2017	41002 AP	AUTHORIZED	Letters	235.32	
	Ven: 9769 - PADUCAH PRINTING CORPORA	Inv: 135801			Check: 215336 PO:		
Total For Account:						0 930.23	
						Dept:	80
						1,593.66	
Total For Activity - 753:						5,013.52	380.26
Activity: 763 - Scholarships							
0 930.208	25	01/04/2017	32471 AP	AUTHORIZED	1st 1/2 Scholarship Kaylin Travis	550.00	
	Ven: 3428 - WESTERN KENTUCKY UNIVERS	Inv: 20170104150155			Check: 212261 PO:		
0 930.208	25	01/23/2017	33217 AP	AUTHORIZED	2nd 1/2 Scholarship - Hannah Newberry	550.00	
	Ven: 2976 - UNIVERSITY OF KENTUCKY	Inv: 20170124094134			Check: 212452 PO:		
0 930.208	25	01/23/2017	33217 AP	AUTHORIZED	2nd 1/2 Scholarship - Caroline Smith	550.00	
	Ven: 3094 - UNIVERSITY OF LOUISVILLE	Inv: 20170124094002			Check: 212454 PO:		
0 930.208	25	02/03/2017	33865 AP	AUTHORIZED	2nd 1/2 Scholarship - Conor McGowan	550.00	
	Ven: 3094 - UNIVERSITY OF LOUISVILLE	Inv: 20170210092008			Check: 212664 PO:		
0 930.208	25	02/03/2017	34185 AP	AUTHORIZED	Tearsheet- Advertising West KY News	788.50	
	Ven: 8219 - KENTUCKY PUBLISHING	Inv: 05074555			Check: 212764 PO:		
0 930.208	25	07/12/2017	38283 AP	AUTHORIZED	Audrie Swain - 1st 1/2 Scholarship	500.00	
	Ven: 9240 - MURRAY STATE UNIVERSITY	Inv: 20170713071742			Check: 214138 PO:		
0 930.208	25	07/11/2017	38300 AP	AUTHORIZED	Shelby Locke - 1st 1/2 Scholarship	500.00	
	Ven: 9240 - MURRAY STATE UNIVERSITY	Inv: 20170712120459			Check: 214138 PO:		
0 930.208	25	07/12/2017	38300 AP	AUTHORIZED	Karlee E. Phillips - 1st 1/2 Scholarship	500.00	
	Ven: 3099 - WEST KY COMMUNITY & TECH	Inv: 20170712115939			Check: 214115 PO:		
0 930.208	25	07/12/2017	38300 AP	AUTHORIZED	Brycen P. Flynn - 1st 1/2 Scholarship	500.00	
	Ven: 3428 - WESTERN KENTUCKY UNIVERS	Inv: 20170712143147			Check: 214117 PO:		
0 930.208	25	07/14/2017	38439 AP	AUTHORIZED	Alisha M. Boone - 1st 1/2 Scholarship	500.00	
	Ven: 3099 - WEST KY COMMUNITY & TECH	Inv: 20170717130510			Check: 214277 PO:		
Total For Account:						0 930.208	
						Dept:	25
						5,488.50	
Total For Activity - 763:						5,488.50	
Activity: 769 - Touchstone							
0 930.4	25	02/24/2017	34185 AP	AUTHORIZED	Ad - Non-Discrimination	159.08	
	Ven: 0122 - PADUCAH SUN/THE	Inv: 300620022			Check: 212737 PO:		
Total For Account:						0 930.4	
						Dept:	25
						159.08	
Total For Activity - 769:						159.08	
Activity: 775 - Youth Tour (Frankfort/Washington)							
0 930.209	25	02/03/2017	34185 AP	AUTHORIZED	Tearsheet - Advertising West KY News	788.50	
	Ven: 8219 - KENTUCKY PUBLISHING	Inv: 05074556			Check: 212764 PO:		

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Detail From JAN 2017 To DEC 2017

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 775 - Youth Tour (Frankfort/Washington)							
0 930.209	25	04/17/2017	35794 GL	UNASSIGNED	Frankfort Youth Tour - Michelle Miller	413.18	
Ext Ref: 04/12/2017 Chili's Grill and Bar							
0 930.209	25	04/13/2017	35849 AP	AUTHORIZED	Reimbursement - Meals	68.00	
Ven: 3340 - MILLER, MICHELLE							
0 930.209	25	04/13/2017	35849 AP	AUTHORIZED	Reimbursement - Meals	40.00	
Ven: 8778 - LOWERY, LA DONNA							
0 930.209	25	08/30/2017	39873 AP	AUTHORIZED	Youth Tour Student Meghan Walker	1,720.00	
Ven: 0090 - KENTUCKY ASSN OF ELEC COO							
0 930.209	25	08/30/2017	39873 AP	AUTHORIZED	Youth Education Credit		200.00
Ven: 0090 - KENTUCKY ASSN OF ELEC COO							
Total For Account:						0 930.209	Dept: 25
						3,029.68	200.00
Total For Activity - 775:						3,029.68	200.00
Activity: 885 - JPEC Own Use Power							
0 930.2	0	01/31/2017	33908 GL	MONTHLYJE08	KWH Use at JPECC facilities	158.54	
0 930.2	0	02/28/2017	34840 GL	MONTHLYJE08	KWH Use at JPECC facilities	202.17	
0 930.2	0	03/31/2017	35584 GL	MONTHLYJE08	KWH Use at JPECC facilities	43.82	
0 930.2	0	04/30/2017	36274 GL	MONTHLYJE08	KWH Use at JPECC facilities	72.21	
0 930.2	0	05/31/2017	37525 GL	MONTHLYJE08	KWH Use at JPECC facilities	88.82	
0 930.2	0	06/30/2017	38284 GL	MONTHLYJE08	KWH Use at JPECC facilities	90.30	
0 930.2	0	07/31/2017	39247 GL	MONTHLYJE08	KWH Use at JPECC facilities	110.89	
0 930.2	0	08/31/2017	40084 GL	MONTHLYJE08	KWH Use at JPECC facilities	104.25	
0 930.2	0	09/30/2017	41043 GL	MONTHLYJE08	KWH Use at JPECC facilities	91.84	
0 930.2	0	10/31/2017	41942 GL	MONTHLYJE08	KWH Use at JPECC facilities	78.98	
0 930.2	0	11/30/2017	42661 GL	MONTHLYJE08	KWH Use at JPECC facilities	94.74	
0 930.2	0	12/31/2017	43518 GL	MONTHLYJE08	KWH Use at JPECC facilities	191.63	
Total For Account:						0 930.2	Dept: 0
						1,328.19	
Total For Activity - 885:						1,328.19	
Grand Total:						\$ 346,500.73	\$ 47,474.91
Net Of Grand Total:							299,025.82

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ACTIVITY

Net Activity Summary From JAN 2017 To DEC 2017

Actv	Description	Debit	Credit
101	Salaries	7,582.43	0.00
201	Health Insurance	1,472.51	0.00
205	LTD & Life Insurance	61.84	0.00
207	Worker Compensation Insurance	107.00	0.00
210	Taxes- F.I.C.A & Unemployment	570.33	0.00
220	Post Retirement Benefits	401.37	0.00
223	Retirement - 401K	316.10	0.00
225	Retirement - RS&I	1,149.87	0.00
227	Retirement Benefits- Bargaining	348.62	0.00
312	Business Meetings-Lunches, Etc.	1,676.07	0.00
330	Donations & Sponsorships	9,725.00	0.00
354	KAEC Dues	40,251.60	0.00
369	Miscellaneous	3,050.00	0.00
372	MODL Insurance	15,774.55	0.00
381	NRECA Dues	39,895.00	0.00
417	Property Tax Expense	52,528.27	0.00
444	Transportation	1,668.94	0.00
546	D-Fees-Bearden	7,650.00	0.00
547	D-Expenses-Bearden	5,103.82	0.00
548	D-Fees-Birney	7,950.00	0.00
549	D-Expenses-Birney	6,631.91	0.00
550	D-Fees-Crouch	3,800.00	0.00
551	D-Expenses-Crouch	1,160.05	0.00
552	D-Fees-Elliott	5,925.00	0.00
553	D-Expenses-Elliott	1,034.15	0.00
554	D-Fees-Harris	7,450.00	0.00
555	D-Expenses-Harris	1,284.76	0.00
556	D-Fees-Joiner	4,200.00	0.00
557	D-Expenses-Joiner	247.85	0.00
558	D-Fees-Marshall	5,400.00	0.00
559	D-Expenses-Marshall	202.28	0.00
560	D-Fees-Thompson	7,975.00	0.00
561	D-Expense-Thompson	7,118.05	0.00
565	D-Fees-Mullen	400.00	0.00
566	D-Expenses-Mullen	90.82	0.00
705	Community Events	474.34	0.00
741	Energy Efficiency Program Costs	0.00	10.00
749	JPEC Annual Meeting	33,919.58	0.00
753	Newsletter	4,633.26	0.00
763	Scholarships	5,488.50	0.00

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ACTIVITY

Net Activity Summary From JAN 2017 To DEC 2017

<u>Actv</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
769	Touchstone	159.08	0.00
775	Youth Tour (Frankfort/Washington)	2,829.68	0.00
885	JPEC Own Use Power	1,328.19	0.00
	Activity Total:	299,035.82	10.00
	Net Activity Total:		299,025.82

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ACTIVITY**

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PARAMETERS ENTERED:

Account: 0 930.2, 0 930.201, 0 930.202, 0 930.203, 0 930.204, 0 930.205, 0 930.206, 0 930.208, 0 930.209, 0
930.21, 0 930.219, 0 930.22, 0 930.224, 0 930.225, 0 930.226, 0 930.23, 0 930.3, 0 930.39, 0 930.4, 0
930.41, 0 930.42, 0 930.43, 0 930.44, 0 930.45, 0 930.6, 0 930.61, 0 930.62, 0 930.66, 0 930.9, 0
930.91, 0 930.92

Department: All

Activity: All

BU Project: All

Date Selection: Period Range

Period: JAN 2017 To DEC 2017

Date: To

Net Activity Totals Only: No

Format: Detail

Activities With No Transactions: No

Extended Reference: Yes

Interface Detail: Yes

**Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List**

Exhibit 28

**Case No. 2018-00407
Orders entered December 11, 2018 and March 26, 2019
Sponsoring Witness: Jeff Williams**

Description of Filing Requirement:

An analysis of Account No. 426, Other Income Deductions, for the test period. Include a complete breakdown of this account by the following categories: donations, civic activities, political activities, and other. Include detailed supporting workpapers. At a minimum, the workpapers should show the date, vendor, reference (e.g., voucher number), dollar amount, and a brief description of each expenditure. A detailed analysis is not required for amounts of less than \$250

Response:

Please see the Direct Testimony of John Wolfram provided at Exhibit 9 to Jackson Purchase's Application and, in particular, Exhibit JW-2, Reference Schedule 1.06 thereof. Also, please see attached. All of the listed amounts are Donations, and all of these amounts have been removed for ratemaking purposes.

Jackson Purchase Energy Corporation
Exhibit 28
Analysis of Account 426.1
Case No. 2019-00053

Items above \$250*

	<u>Amount</u>	<u>Purpose</u>
American Cancer Society	\$ 1,000.00	Donation
McCracken County High School	300.00	Donation for Project Graduation
Other Misc. Donations	<u>\$ 615.39</u>	
Total Account 426.100	<u>\$ 1,915.39</u>	

**See attached PDFbackup for detailed information (e.g. date, check number, etc.)*

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ACTIVITY**

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Detail From JAN 2017 To DEC 2017

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 330 - Donations & Sponsorships							
0 426.1	0	11/16/2017	41902 AP	AUTHORIZED	Board Approved Match	1,000.00	
	Ven: 5813 - AMERICAN CANCER SOCIETY	Inv: 20171116144355			Check: 215555 PO:		
0 426.1	0	12/31/2017	43878 GL	UNASSIGNED	CFC Integrity Fund Contribution	15.39	
				Total For Account:	0 426.1		Dept: 0 1,015.39
0 426.1	25	01/23/2017	33217 AP	AUTHORIZED	Project Graduation Donation	100.00	
	Ven: 2886 - LIVINGSTON CENTRAL	Inv: 20170124095226			Check: 212449 PO:		
0 426.1	25	01/23/2017	33217 AP	AUTHORIZED	Project Graduation Donation	100.00	
	Ven: 2917 - CHRISTIAN FELLOWSHIP SCHO	Inv: 20170124095016			Check: 212451 PO:		
0 426.1	25	02/02/2017	34185 AP	AUTHORIZED	Donation - Project Graduation	100.00	
	Ven: 2914 - GRAVES CO HIGH SCHOOL	Inv: 20170222085726			Check: 212746 PO:		
0 426.1	25	03/06/2017	34716 AP	AUTHORIZED	Project Graduation - Donation	100.00	
	Ven: 3374 - CARLISLE CO HIGH SCHOOL	Inv: 20170306170146			Check: 213015 PO:		
0 426.1	25	03/06/2017	34716 AP	AUTHORIZED	Project Graduation - Donation	100.00	
	Ven: 8433 - PADUCAH TILGHMAN HIGH SC	Inv: 20170306160841			Check: 213032 PO:		
0 426.1	25	05/24/2017	37011 AP	AUTHORIZED	Project Graduation Donation	100.00	
	Ven: 8738 - MARSHALL COUNTY HIGH SCH	Inv: 20170531153258			Check: 213695 PO:		
0 426.1	25	10/01/2017	40678 AP	AUTHORIZED	Project Graduation Donation 2017	300.00	
	Ven: 4254 - MCCRACKEN COUNTY HIGH SC	Inv: 20171003152144			Check: 215159 PO:		
				Total For Account:	0 426.1		Dept: 25 900.00
							Total For Activity - 330: 1,915.39
							Grand Total: \$ 1,915.39
							Net Of Grand Total: 1,915.39

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Net Activity Summary From JAN 2017 To DEC 2017

Actv	Description	Debit	Credit
0	Unassigned Activity	0.00	0.00
101	Salaries	0.00	0.00
201	Health Insurance	0.00	0.00
205	LTD & Life Insurance	0.00	0.00
207	Worker Compensation Insurance	0.00	0.00
210	Taxes- F.I.C.A & Unemployment	0.00	0.00
216	D-Expenses-Marshall	0.00	0.00
220	Post Retirement Benefits	0.00	0.00
223	Retirement - 401K	0.00	0.00
225	Retirement - RS&I	0.00	0.00
227	Retirement Benefits- Bargaining	0.00	0.00
300	Annual Audit	0.00	0.00
303	Big Rivers Meetings	0.00	0.00
306	Bank Charges/Courier Expense	0.00	0.00
309	Board/Management Workshop	0.00	0.00
312	Business Meetings-Lunches, Etc.	0.00	0.00
315	Cellular Phone Expense	0.00	0.00
318	Computer & Printer Supplies	0.00	0.00
321	Direct Mail Advertising	0.00	0.00
324	Director & Officers Liability Insurance	0.00	0.00
327	Director Training	0.00	0.00
330	Donations & Sponsorships	1,915.39	0.00
333	Economic Development	0.00	0.00
336	Employee Job Training/Travel	0.00	0.00
339	Equipment Maint/Agreement	0.00	0.00
342	Injuries and Damages	0.00	0.00
345	Internal Audit	0.00	0.00
348	KAEC Annual MTG/Summer MTG	0.00	0.00
351	KAEC Departmental Conferences	0.00	0.00
352	KAEC Directors Expense	0.00	0.00
354	KAEC Dues	0.00	0.00
357	KAEC Managers' Meeting	0.00	0.00
360	Legal Fees	0.00	0.00
363	Membership Dues/Donation	0.00	0.00
366	MISC Travel Exp	0.00	0.00
369	Miscellaneous	0.00	0.00
372	MODL Insurance	0.00	0.00
375	NISC Training - Meals, Materials, Etc.	0.00	0.00
378	NRECA Annual Meeting	0.00	0.00
381	NRECA Dues	0.00	0.00

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ACTIVITY

Net Activity Summary From JAN 2017 To DEC 2017

Actv	Description	Debit	Credit
384	NRECA Legal Seminar	0.00	0.00
387	NRECA Managers Conference	0.00	0.00
390	NRECA Regional Meeting	0.00	0.00
393	NRECA Rural Electric Update	0.00	0.00
396	NRECA/CFC Mgmt Training	0.00	0.00
399	Office Supplies	0.00	0.00
402	Outside Services	0.00	0.00
405	Postage Expenses	0.00	0.00
408	Preprinted Supplies/Printing	0.00	0.00
411	Professional Dues	0.00	0.00
414	Property Insurance	0.00	0.00
417	Property Tax Expense	0.00	0.00
420	PSC Administrative Hearings	0.00	0.00
423	PSC Conference	0.00	0.00
426	Scanning	0.00	0.00
429	Special Equip-Labor Clear	0.00	0.00
432	Staff Development	0.00	0.00
435	Subscriptions/Publications	0.00	0.00
438	Telephone Directory Listings	0.00	0.00
441	Temporary Help-Outside Agency	0.00	0.00
444	Transportation	0.00	0.00
447	Umbrella and General Insurance	0.00	0.00
450	Uniform Expense	0.00	0.00
453	Utilities	0.00	0.00
456	Worker's Compensation Deductible Expense	0.00	0.00
459	Chemicals - R/O/W	0.00	0.00
462	Line Patrol	0.00	0.00
465	Maint Overhead Lines	0.00	0.00
468	Maint Tree Trimming	0.00	0.00
471	Maint URD Lines	0.00	0.00
472	URD Line Expense	0.00	0.00
474	Major Storm Outages (FEMA)	0.00	0.00
476	Maintenance of AMI Equipment	0.00	0.00
477	Mapping Costs	0.00	0.00
480	Meter Expense	0.00	0.00
483	Misc Dist Expenses	0.00	0.00
486	Oil Spill Cleanup	0.00	0.00
489	Overhead Line Exp	0.00	0.00
492	PCB Disposal	0.00	0.00
495	PCB Field Testing	0.00	0.00

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Net Activity Summary From JAN 2017 To DEC 2017

Actv	Description	Debit	Credit
498	Pest Control	0.00	0.00
501	Pole Testing/INSPT/Treating	0.00	0.00
504	Reg/OCR/Transformer Main	0.00	0.00
507	Rent Fees	0.00	0.00
510	Rodeo Expenses	0.00	0.00
513	SCADA Maint/Software	0.00	0.00
516	SCADA Maintenance/Radio Expense	0.00	0.00
519	SCADA Maintnace/Fiber Expense	0.00	0.00
522	Substation Ground Spray	0.00	0.00
525	Substation Maintenance	0.00	0.00
528	Tools	0.00	0.00
530	Right of Way Expense	0.00	0.00
531	Trade a Tree	0.00	0.00
534	Truck Stock	0.00	0.00
537	Custodian Supplies	0.00	0.00
540	Maint General Plant & Other Expenses	0.00	0.00
543	Maint Grounds/Bldgs	0.00	0.00
546	D-Fees-Bearden	0.00	0.00
547	D-Expenses-Bearden	0.00	0.00
548	D-Fees-Birney	0.00	0.00
549	D-Expenses-Birney	0.00	0.00
550	D-Fees-Crouch	0.00	0.00
551	D-Expenses-Crouch	0.00	0.00
552	D-Fees-Elliott	0.00	0.00
553	D-Expenses-Elliott	0.00	0.00
554	D-Fees-Harris	0.00	0.00
555	D-Expenses-Harris	0.00	0.00
556	D-Fees-Joiner	0.00	0.00
557	D-Expenses-Joiner	0.00	0.00
558	D-Fees-Marshall	0.00	0.00
559	D-Expenses-Marshall	0.00	0.00
560	D-Fees-Thompson	0.00	0.00
561	D-Expense-Thompson	0.00	0.00
562	D-Expenses-Spears	0.00	0.00
563	D-Fees-Spears	0.00	0.00
564	D-Expenses-Walker	0.00	0.00
565	D-Fees-Mullen	0.00	0.00
566	D-Expenses-Mullen	0.00	0.00
567	D-Fees-Barnes	0.00	0.00
568	D-Expenses-Barnes	0.00	0.00

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GENERAL LEDGER ACTIVITY

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Net Activity Summary From JAN 2017 To DEC 2017

Actv	Description	Debit	Credit
569	D-Fees-Bell	0.00	0.00
570	D-Expenses-Bell	0.00	0.00
571	D-Fees-Teitloff	0.00	0.00
572	D-Expenses-Teitloff	0.00	0.00
600	Building Safety	0.00	0.00
602	First Aid & CPR Training	0.00	0.00
604	Personal Protective Equipment	0.00	0.00
606	Safety Incentive Program	0.00	0.00
607	Safety	0.00	0.00
608	Safety Testing	0.00	0.00
610	System Safety	0.00	0.00
612	Truck Safety Equipment	0.00	0.00
670	Industrial Recruitment	0.00	0.00
671	NU-NRECA Departmental Conferences	0.00	0.00
672	NU-Cellular Phone Expense (not used)	0.00	0.00
673	NU-Communication-Telephone Lease (not us	0.00	0.00
674	NU-Congressional Breakfast (no longer us	0.00	0.00
675	NU-Internet Access (not used)	0.00	0.00
676	NU-Uniforms (Supervisors) (not used)	0.00	0.00
677	NU-Wholesale/Retail Rate Exp.(not used)	0.00	0.00
678	NU-Wireless Service Plan (no longer used	0.00	0.00
679	NU-Boundary Research (no longer used)	0.00	0.00
680	Key Accounts	0.00	0.00
681	NU-Unbundling costs (not used)	0.00	0.00
682	NU-Tree Growth Regulator (not used)	0.00	0.00
683	NU-Weather Center (not used)	0.00	0.00
684	NU-Electrical Test Trucks	0.00	0.00
685	NU-New Service Stakes	0.00	0.00
686	NU-Truck Maps	0.00	0.00
701	Chamber Activities	0.00	0.00
703	Children's Christmas Party	0.00	0.00
705	Community Events	0.00	0.00
707	Comps Review/Manpower Study	0.00	0.00
709	CO-OP Month Expense	0.00	0.00
711	Cooperative Information	0.00	0.00
713	DOT/CDL	0.00	0.00
715	Drug & Alcohol Testing - CDL	0.00	0.00
717	Drug & Alcohol Testing - Non CDL	0.00	0.00
719	Dual Fuel New Home	0.00	0.00
721	Electric Home Incentives	0.00	0.00

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Net Activity Summary From JAN 2017 To DEC 2017

Actv	Description	Debit	Credit
723	Employee Assistance Program	0.00	0.00
725	Employee Benefit/Coffee Supplies	0.00	0.00
727	Employee Benefits/Misc.	0.00	0.00
729	Employee Christmas Party	0.00	0.00
731	Employee Handbook	0.00	0.00
732	Employee Incentive	0.00	0.00
733	Employee Meeting	0.00	0.00
735	Employee Photos/ID Badges	0.00	0.00
737	Employee Events	0.00	0.00
739	Employee Service Awards	0.00	0.00
741	Energy Efficiency Program Costs	0.00	0.00
743	Homebuilders	0.00	0.00
745	Immunizations	0.00	0.00
747	In-House Training (Outside Consultants)	0.00	0.00
749	JPEC Annual Meeting	0.00	0.00
751	Marketing (New Projects)	0.00	0.00
753	Newsletter	0.00	0.00
755	Pre-Employment Physicals - Non DOT	0.00	0.00
757	Printing (New Projects)	0.00	0.00
759	Recruitment Expense	0.00	0.00
761	Retirement Functions	0.00	0.00
763	Scholarships	0.00	0.00
765	Service Related Promotional Item	0.00	0.00
767	Surveys/Market Research	0.00	0.00
769	Touchstone	0.00	0.00
771	Tuition Aid Program	0.00	0.00
773	Water Heater Incentives	0.00	0.00
775	Youth Tour (Frankfort/Washington)	0.00	0.00
777	Employee Civic Membership	0.00	0.00
779	NU-McCracken Events	0.00	0.00
801	Irrigation	0.00	0.00
803	Large Commercial	0.00	0.00
805	Residential	0.00	0.00
807	NU-Shell Oil	0.00	0.00
808	Small Commercial	0.00	0.00
811	Street & Highway Lighting	0.00	0.00
813	After Hour Connection Fees	0.00	0.00
815	Collection Fees	0.00	0.00
817	Connection & Reconnection Fees	0.00	0.00
819	Returned Check Fees	0.00	0.00

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GENERAL LEDGER ACTIVITY

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Net Activity Summary From JAN 2017 To DEC 2017

Actv	Description	Debit	Credit
821	Penalties	0.00	0.00
851	Interest Income	0.00	0.00
853	Interest Income - Cushion of Credit	0.00	0.00
855	Fee Income - Paducah Water Works	0.00	0.00
856	Miscellaneous Income	0.00	0.00
857	Rental Income - Fiber Optics Lease	0.00	0.00
859	Depreciation - Nonutility Property	0.00	0.00
861	Depreciation-Distribution	0.00	0.00
863	Depreciation-General	0.00	0.00
865	Gain/Loss on Disposal of Property	0.00	0.00
867	Consumer Deposits Interest	0.00	0.00
869	Interest-Long Term-CFC	0.00	0.00
871	Interest-Long Term-CoBank	0.00	0.00
873	Interest-Long Term-RUS	0.00	0.00
875	Interest on Taxes	0.00	0.00
877	Interest-Past Service Liability	0.00	0.00
879	Interest-Short Term-CFC	0.00	0.00
881	Interest-Short Term-CoBank	0.00	0.00
883	Regulatory Assessment Tax (PSC)	0.00	0.00
885	JPEC Own Use Power	0.00	0.00
887	G & T Capital Credits	0.00	0.00
889	Other Capital Credits	0.00	0.00
890	Bad Debt Expense	0.00	0.00
891	Cash Short/Over	0.00	0.00
892	Collection Expense	0.00	0.00
896	System Meter Reading	0.00	0.00
897	NU-Long Distance - Expenses (no longer u	0.00	0.00
898	Misc Income - Material Sales	0.00	0.00
899	NU- Power Plus Credit Card (no longer us	0.00	0.00
980	Buildings & Improvements	0.00	0.00
981	Office Furniture & Equipment	0.00	0.00
982	Computers/Software	0.00	0.00
983	Transportation	0.00	0.00
984	Stores Equipment	0.00	0.00
985	Tools/Shop/Garage Equipment	0.00	0.00
986	Lab Equipment	0.00	0.00
987	Power Equipment	0.00	0.00
988	Communication Equipment	0.00	0.00
989	Miscellaneous General Assets	0.00	0.00
999	Accounting Department Use Only	0.00	0.00

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GENERAL LEDGER ACTIVITY

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Activity Total:	1,915.39	0.00
Net Activity Total:		1,915.39

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**GENERAL LEDGER
ACTIVITY**

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PARAMETERS ENTERED:**Account:** 0 426.1**Department:** All**Activity:** All**BU Project:** All**Date Selection:** Period Range**Period:** JAN 2017 To DEC 2017**Date:** To**Net Activity Totals Only:** No**Format:** Detail**Activities With No Transactions:** Yes**Extended Reference:** Yes**Interface Detail:** Yes

Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List

Exhibit 29

Case No. 2018-00407
Orders entered December 11, 2018 and March 26, 2019
Sponsoring Witness: Jeff Williams

Description of Filing Requirement:

A statement explaining whether the depreciation rates reflected in this filing are identical to those most recently approved by the Commission. If identical, identify the case in which they were approved. If not, provide the depreciation study that supports the rates reflected in this filing

Response:

The depreciation rates reflected in Jackson Purchase's filing are identical to those most recently approved by the Commission in Case No. 2007-00116, *In the Matter of the General Adjustment of Electric Rates of Jackson Purchase Energy Corporation* (Ky.P.S.C. June 17, 2008). Additionally, since their implementation in approximately 2009, Jackson Purchase has depreciated its automated metering infrastructure and related assets at reasonable, industry-standard rates. Please see the Direct Testimony of Jeffrey R. Williams provided at Exhibit 8 to Jackson Purchase's Application (at pp. 7-8), as well as the Direct Testimony of John Wolfram provided at Exhibit 9 to Jackson Purchase's Application, and specifically Exhibit JW-2 (Reference Schedule 1.14) thereof.

**Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List**

Exhibit 30

**Case No. 2018-00407
Orders entered December 11, 2018 and March 26, 2019
Sponsoring Witness: John Wolfram**

Description of Filing Requirement:

A copy of all exhibits and schedules that were prepared for the rate application in Excel spreadsheet format with all formulas intact and unprotected and with all columns and rows accessible

Response:

The requested information has been uploaded via the Commission's electronic filing system and provided on a compact disc.

**Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List**

Exhibit 31

**Case No. 2018-00407
Orders entered December 11, 2018 and March 26, 2019
Sponsoring Witness: Jeff Williams**

Description of Filing Requirement:

The Distribution Cooperative's TIER, OTIER, and debt service coverage ratio, as calculated by the RUS, for the test year and the five most recent calendar years, including the data used to calculate each ratio

Response:

Please see attached. Jackson Purchase believes this request seeks information from the test year and the five (5) calendar years most recent to (or preceding) the test year and has provided same.

Jackson Purchase Energy Corporation
Item #31
TIER, OTIER and DSC Calculations
Case No. 2019-00053

		2017	2016	2015	2014	2013	2012
A	Interest on Long-Term Debt	\$ 2,124,754	\$ 2,335,536	\$ 2,464,782	\$ 2,578,724	\$ 2,688,101	\$ 2,758,264
B	Net Margins	915,925	904,742	1,788,112	1,622,673	2,630,886	1,082,610
C	TIER (A + B)/A	1.43	1.39	1.73	1.63	1.98	1.39
D	Operating Margins	\$ 221,979	\$ 230,536	\$ 1,157,423	\$ 966,998	\$ 1,970,463	\$ 586,067
E	Cash Patronage from Lenders	124,779	158,248	141,510	149,862	156,518	89,010
F	OTIER (A + D + E)/A	1.16	1.17	1.53	1.43	1.79	1.24
G	Depreciation	\$ 5,696,129	\$ 5,578,335	\$ 5,428,626	\$ 5,230,013	\$ 5,118,711	\$ 4,965,644
H	Debt Service	4,883,624	5,093,129	5,080,828	5,153,439	5,339,875	5,096,769
I	DSC (A + B + G)/H	1.79	1.73	1.91	1.83	1.95	1.73

**Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List**

Exhibit 32

**Case No. 2018-00407
Orders entered December 11, 2018 and March 26, 2019
Sponsoring Witness: Jeff Williams**

Description of Filing Requirement:

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 the Distribution Cooperative. All income statements accounts should show activity for 12 months. The application should show the balance in each control account and all underlying subaccounts per the company books

Response:

Please see attached.

Jackson Purchase Entry
 Exhibit 32
 Trial Balance - 12-months ending December 2017
 Case No. 2019-00053

	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Total	Ending Balance
102.0 WIP - ELECTRIC PLANT PURCHASED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107.1 WIP - CONSTRUCTION CONTRACTORS	431,962.26	(8,336.72)	(18,889.99)	25,490.84	43,000.85	53,616.64	(63,681.08)	38,142.97	13,113.19	(2,831.64)	(88,555.85)	63,184.02	101,831.25	156,024.58	587,986.84
107.12 WIP - FUTURE SUBSTATIONS	27,089.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,089.26	27,089.26
107.13 WIP - LONG RANGE WORK PLAN	26,829.43	(745.26)	(745.26)	(745.26)	(745.26)	(745.26)	(745.26)	(745.26)	(745.26)	(745.26)	(745.26)	(745.26)	(745.26)	(8,843.12)	17,886.31
107.15 WIP - NEW SUBSTATIONS CONTRACTORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107.2 WIP - CONSTRUCTION JPEC CREWS	1,936,578.19	(342,368.57)	34,845.76	186,016.05	(98,687.54)	86,433.12	(162,604.99)	59,613.53	97,571.01	194,852.07	(377,287.17)	(141,224.77)	(118,728.62)	(581,570.12)	1,355,008.07
107.231 WIP - CONTRIBUTIONS IN AID-CONSTRUCTION	(803,958.16)	163,391.03	(8,945.66)	(38,779.23)	(48,788.83)	(1,542.34)	(20,459.42)	(7,988.65)	14,274.79	(12,766.41)	25,745.92	200,553.40	(71,875.23)	192,819.37	(611,138.79)
107.3 WIP - SPECIAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107.4 WIP - STORM DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107.45 WIP - 2016 STORM DAMAGE	(140,455.52)	140,455.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140,455.52	0.00
108.6 ACCUM DEPR-DISTRIBUTION PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.662 ACCUM DEPR-STATION EQUIPMENT	(3,182,763.23)	(26,277.86)	(24,380.10)	(22,413.99)	(26,300.25)	(23,026.84)	(26,298.76)	(26,298.76)	(14,291.96)	(20,475.28)	1,346.95	(22,358.31)	(26,347.59)	(254,926.75)	(4,379,689.96)
108.664 ACCUM DEPR-POLES, TOWERS, & FIXTURE	(18,506,100.83)	(92,498.12)	(93,870.74)	(123,572.67)	(91,399.99)	(112,979.32)	(70,704.72)	(91,791.49)	(52,461.88)	(90,616.69)	1,565.95	(70,704.72)	(66,471.00)	(321,561.91)	(19,423,592.81)
108.665 ACCUM DEPR-OH CONDUCTOR & DEVICES	(9,984,869.54)	(45,388.76)	(45,292.95)	(52,383.47)	(49,759.42)	(56,486.81)	(41,162.35)	(46,894.45)	(29,222.66)	(44,185.56)	(12,920.86)	(33,317.57)	(27,884.60)	(484,899.46)	(10,469,769.00)
108.666 ACCUM DEPR-UNDERGROUND CONDUIT	(1,421,136.46)	(6,691.61)	(6,695.17)	(6,695.44)	(6,747.23)	(6,747.87)	(6,753.91)	(6,757.20)	(6,770.21)	(6,777.66)	(6,782.01)	(6,777.33)	(6,787.33)	(80,992.97)	(1,502,129.43)
108.667 ACCUM DEPR-UNDERGROUND SCADA SOFTWARE	(8,300.80)	(138.34)	(138.34)	(138.34)	(138.34)	(138.34)	(138.34)	(138.34)	(138.34)	(138.34)	(138.34)	(138.34)	(138.34)	(1,660.08)	(9,960.88)
108.668 ACCUM DEPR-LINE TRANSFORMERS	(9,046,517.53)	(86,359.28)	(89,501.63)	(93,111.24)	(87,614.63)	(37,181.93)	(81,036.94)	(87,457.25)	(87,927.40)	(87,337.09)	(26,002.58)	(27,583.90)	(83,118.95)	(874,232.82)	(9,920,750.35)
108.669 ACCUM DEPR-SERVICES	(3,307,092.30)	(8,745.27)	(8,262.33)	(8,745.27)	(8,262.33)	(8,745.27)	(8,262.33)	(8,745.27)	(8,262.33)	(8,745.27)	(8,262.33)	(8,745.27)	(8,262.33)	(94,120.71)	(3,401,213.01)
108.67 ACCUM DEPR-METERS	(322,783.80)	(6,596.05)	(3,464.68)	(6,624.31)	(2,375.76)	(6,626.65)	5,183.85	(1,006.02)	(2,997.95)	(1,089.66)	(2,767.03)	(6,601.70)	1,968.09	(32,977.87)	(355,761.67)
108.671 ACCUM DEPR-INSTALLATIONS ON CUST PR	(1,795,618.25)	(12,187.25)	(16,737.33)	(14,252.62)	(12,342.44)	(15,873.82)	(6,481.70)	(17,330.17)	(19,405.31)	(1,089.66)	(10,348.11)	(8,481.47)	(7,332.60)	(155,994.61)	(1,721,799.81)
108.672 ACCUM DEPR-LEASED PROP CUST PREMISE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.673 ACCUM DEPR-STREET LIGHT & SIGN	(273,333.33)	(1,802.87)	(1,802.87)	(1,802.87)	(1,802.87)	(1,802.87)	(1,802.87)	(1,802.87)	(1,802.87)	(1,802.87)	(1,802.87)	(1,802.87)	(1,802.87)	(21,802.78)	(295,136.10)
108.674 ACCUM DEPR-AMI METERS	(2,033,113.92)	(27,996.46)	(27,996.46)	(28,531.04)	(22,805.76)	(26,412.10)	(27,534.46)	(25,000.00)	(25,172.38)	(23,718.83)	(25,722.81)	(25,722.81)	(26,738.63)	(315,056.58)	(2,348,170.50)
108.675 ACCUM DEPR-AMI HARDWARE	(71,408.80)	(894.03)	(894.03)	(894.03)	(894.03)	(894.03)	(894.03)	(894.03)	(894.03)	(894.03)	(894.03)	(894.03)	(894.03)	(10,728.36)	(82,137.16)
108.676 ACCUM DEPR-AMI SOFTWARE	(89,447.12)	(1,087.20)	(1,087.20)	(1,087.20)	(1,087.20)	(1,087.20)	(1,087.20)	(1,087.20)	(1,087.20)	(1,087.20)	(1,087.20)	(1,087.20)	(1,087.20)	(13,046.40)	(102,493.52)
108.677 ACCUM DEPR-AMI SUB & OTHER EQUIPMT	(505,545.68)	(7,901.58)	(7,901.58)	(7,901.58)	(7,901.58)	(7,901.58)	(7,901.58)	(7,901.58)	(7,901.58)	(7,901.58)	(7,901.58)	(7,901.58)	(7,901.58)	(94,818.96)	(600,364.64)
108.678 ACCUM DEPR-SUBSTATION SCADA HARDWARE	(11,995.80)	(199.92)	(199.92)	(199.92)	(199.92)	(199.92)	(199.92)	(199.92)	(199.92)	(199.92)	(199.92)	(199.92)	(199.92)	(2,399.04)	(14,394.84)
108.679 ACCUM DEPR-SUBSTATION SCADA SOFTWARE	(8,300.80)	(138.34)	(138.34)	(138.34)	(138.34)	(138.34)	(138.34)	(138.34)	(138.34)	(138.34)	(138.34)	(138.34)	(138.34)	(1,660.08)	(9,960.88)
108.71 ACCUM DEPR FOR OFFICE FURN & EQUIP	(276,848.94)	(684.96)	(789.65)	(789.65)	(789.65)	(789.65)	(789.65)	(789.65)	(789.65)	(789.65)	(789.65)	(789.65)	(789.65)	(389,435.37)	(2,854,283.70)
108.711 ACC DEPR FOR COMPUTER EQUIP/SOFTWARE	(408,352.91)	(1,298.09)	(1,185.03)	(1,139.57)	(882.82)	(1,139.57)	(882.82)	(821.42)	(821.11)	(488.89)	(807.78)	(831.30)	(801.74)	(10,972.68)	(419,325.59)
108.715 CONTRA ACCUM DEPR - OFFICE FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.716 CONTRA ACCUM DEPR - COMPUTERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.72 ACCUM DEPR - UTILITY TRANSP. EQUIP.	(2,116,538.59)	(19,933.86)	(6,387.08)	(19,808.42)	(19,808.42)	(19,808.42)	(19,808.42)	249,211.21	(22,343.35)	(22,343.34)	(22,343.34)	(22,343.34)	109,939.82	164,223.00	(1,952,315.59)
108.721 ACCUM DEPR - LIGHT DUTY TRANS EQUIP	(386,629.48)	(6,063.47)	(6,063.47)	(6,063.47)	(6,063.47)	(6,063.47)	(6,063.47)	(6,063.47)	(6,063.47)	(6,063.47)	(6,429.59)	(6,429.59)	(6,429.59)	(29,728.77)	(416,358.25)
108.723 CONTRA ACCUM DEPR - CONTRA TRANSP. EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.73 ACCUM DEPR FOR STRUCTURES & IMPROVE	(1,677,574.23)	(3,637.44)	(3,637.44)	(3,637.44)	(3,637.44)	(3,637.44)	(3,637.44)	(3,637.44)	(3,637.44)	(3,637.44)	(3,637.44)	(3,637.44)	(3,637.44)	(43,641.06)	(1,721,215.29)
108.735 CONTRA - ACCUM DEPR STRUCT & IMPRV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.74 ACCUM DEPR FOR SHOP EQUIPMENT	(505,785.99)	(1,853.10)	(1,869.52)	(1,882.96)	(1,903.36)	(1,921.52)	(1,928.01)	(1,866.55)	(1,874.82)	(1,907.51)	(1,864.95)	(1,864.66)	(1,887.24)	(22,624.20)	(528,410.19)
108.745 CONTRA - ACCUM DEPR - TOOLS, SHOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.75 ACCUM DEPR FOR LABORATORY EQUIPMENT	(184,295.98)	(568.19)	(570.12)	(570.12)	(570.12)	(570.12)	(570.12)	(570.12)	(570.12)	(570.12)	(573.56)	(621.44)	(616.73)	(606.95)	(6,977.71)
108.755 CONTRA ACCUM DEPR - LABORATORY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.76 ACCUM DEPR FOR COMMUNICATIONS EQUIP	(258,155.35)	(3,684.78)	(3,684.78)	(3,684.78)	(3,684.78)	(3,684.78)	(3,684.78)	(3,684.78)	(3,684.78)	(3,684.78)	(3,684.78)	(3,684.78)	(3,684.78)	(44,217.36)	(302,842.71)
108.765 CONTRA ACCUM DEPR - COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.77 ACCUM DEPR FOR STORES EQUIPMENT	(77,619.27)	(222.51)	(222.51)	(222.86)	(222.53)	(222.53)	(222.53)	(222.53)	(222.53)	(222.11)	(222.51)	(221.78)	(222.78)	(6,270.42)	(80,889.69)
108.775 CONTRA ACCUM DEPR - STORES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.78 ACCUM DEPR FOR MISCELLANEOUS EQUIP	(135,261.88)	(792.92)	(792.92)	(792.92)	(792.92)	(792.92)	(847.01)	(953.35)	(953.35)	(931.16)	(1,050.80)	(1,050.80)	(1,021.79)	(10,572.86)	(145,834.74)
108.785 CONTRA - ACCUM DEPR - MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.79 ACCUM DEPR FOR POWER OPERATED EQUIP	(419,980.42)	(2,838.81)	(3,853.15)	(3,853.15)	(3,853.15)	(3,008.64)	(3,008.65)	(3,008.64)	(3,008.66)	69,613.11	(3,686.91)	(3,686.99)	(3,686.91)	32,319.55	(387,660.87)
108.791 ACCUM DEPR - PWR EQUIP TRENCH.ETC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.795 CONTRA ACCUM DEPR - POWER OPERATED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.8 WIP - RETIREMENT JPEC CREWS	121,454.29	(11,557.92)	(10,345.15)	29,261.98	5,713.00	7,769.33	(20,101.02)	(12,076.83)	17,575.53	(36,285.20)	43,243.60	137.82	(6,813.48)	6,521.66	127,975.95
108.81 WIP - RETIREMENT CONTRACTORS	91,162.15	(5,669.24)	(5,660.39)	4,765.37	11,265.24	(140.53)	(5,214.29)	9,927.99	9,264.78	(1,828.47)	(16,676.35)	37,253.05	37,896.33	75,285.49	166,447.64
121.0 NONUTILITY PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
122.0 ACCUM DEPR - NONUTILITY PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
123.1 PATRONAGE CAPITAL FROM ASSOC. COOPS	1,626,501.36	0.00	(6,771.77)	33,004.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,466.49	59,463.89	1,685,965.25
123.101 PATRONAGE CAPITAL - BIG RIVERS EC	280,525,069.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	280,525,069.00
123.102 VALUATION ALLOW - BREX PATR CAPITAL	(280,525,069.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(280,525,069.00)
123.22 INVESTMENTS IN CAP TERM CERT - CFC	934,986.68	(1,557.18)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,557.18)	933,429.50
123.23 OTHER INVEST IN ASSOC ORGANIZATIONS	1,140.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,140.00
123.231 OTHER INVEST IN ASSOC ORG CERT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
123.24 INVEST-CLASS "C" & "E" STOCK-COBANK	776,819.80	0.00	0.00	41,490.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,490.21	818,310.01
128.0 SPEC FUNDS-DEFERRED COMPENSATION	190,376.45	(10,600.30)	(1												

Jackson Purchase Energy
 Exhibit 32
 Trial Balance - 12-months ending December 2017
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	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Total	Ending Balance
143.28 AR OTHER - EE PREPAID HEALTH INS.	5,137.60	168.36	497.16	(772.55)	387.56	151.45	(618.54)	697.44	336.98	(796.20)	456.48	405.24	(1,036.58)	(123.20)	5,014.40
143.29 A/R-Retiree Ins	693.51	(234.30)	(120.90)	0.00	0.00	0.00	113.40	(113.40)	0.00	233.40	(113.40)	(120.00)	632.61	277.41	970.92
143.291 Retirees - Life Ins. - Corbita Accou	(825.51)	229.52	(459.24)	(68.00)	229.52	229.52	(458.14)	229.52	229.52	(458.14)	229.52	(403.99)	443.99	(707.76)	(707.76)
143.31 OTHER ACC RECEIVABLES & DIRECTORS	258.52	(234.35)	57.03	(106.26)	35.42	(35.42)	0.00	27.03	0.00	0.00	25.00	0.00	(1,185.28)	(65.28)	191.26
143.305 OTHER AIR - EMPLOYEE MISC	(71.90)	5.50	5.50	(11.10)	5.50	5.50	(11.10)	5.50	5.50	(11.10)	5.50	5.50	(10.70)	0.00	(71.90)
143.31 ACCTS. RECEIVABLE-BIG RIVERS	268,962.20	(180,936.68)	29,868.92	(49,223.84)	4,311.41	(39,081.92)	4,760.01	(3,332.27)	(160.94)	42,332.11	(42,257.24)	3,961.29	68,741.90	(161,017.25)	107,944.95
143.315 A/R - BIG RIVERS INCENTIVE PROGRAM	50,621.00	12,139.42	(39,328.27)	(3,913.69)	(3,306.05)	(2,165.93)	8,904.90	25,709.32	(9,046.97)	56,912.25	(44,305.83)	(20,479.50)	(27,794.48)	(46,674.83)	3,946.17
143.317 A/R BIG RIVERS - NISC CONVERSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143.318 A/R - B.R. - ENGINEERING PROGRAMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,138.60	(38,138.60)	0.00	0.00	13,462.00	13,462.00	13,462.00
143.32 AIR - DUE FROM FEMA - '08 WIND STORM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143.321 AIR - DUE FROM FEMA STORM RESTORATION	0.00	0.00	0.00	0.00	51,222.76	(51,222.76)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143.322 A/R - STORM ASSISTANCE - MUTUAL AID	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59,333.68	(59,333.38)	0.00	0.00	0.30	0.30
143.323 STORM ASSISTANCE - 2011 FLOOD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143.324 DUE FROM FEMA - 2012 BALLARD STORM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143.325 A/R - Due from FEMA - Storm June 2018	92,300.87	0.00	0.00	(37,991.60)	(54,309.27)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(92,300.87)	0.00
143.33 ACCOUNTS REC. - BIG RIVERS UNWIND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143.37 AIR - CALVERT CITY PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143.41 OTHER ACCOUNTS REC/EMP 401K PRETAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143.42 ACCOUNTS RECEIVABLE - Roth IRA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143.5 EMPLOYEE PR DEDUCTS/UNION DUES	(1,067.90)	44.70	44.70	(44.70)	0.00	44.70	0.00	0.00	996.50	(974.52)	4.98	(25.80)	(72.88)	17.68	(1,050.22)
143.7 OTHER ACCTS REC/EMPLOYEE CASH PYMTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,300.00	0.00	(6,300.00)	0.00	0.00
144.0 Written Off Accounts	3,307,872.20	15,953.36	9,239.40	10,771.37	11,637.68	29,750.34	47,320.44	10,154.64	20,688.49	14,472.37	8,836.63	28,676.80	16,514.32	224,017.64	3,531,949.84
144.1 ACCUM PROV FOR UNCOLLECTABLE ACCTS	(19,943,875.20)	(20,183.44)	(19,967.83)	(19,967.83)	(19,949.81)	(20,547.86)	(21,316.03)	(19,841.59)	(20,480.49)	(19,965.43)	(19,897.36)	(20,552.42)	(42,909.02)	(177,787.24)	(3,673,163.76)
154.0 PLANT MATERIAL & OPERATING SUPPLIES	1,897,312.15	35,412.50	56,640.04	(67,549.32)	73,485.30	9,572.76	649,394.53	(501,338.21)	102,019.12	(33,078.48)	(142,232.33)	121,776.94	(22,079.84)	282,023.01	2,179,335.16
154.2 PLANT MATERIAL SUBSTATION EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154.3 PLANT MATERIAL AMI SPARE MATERIAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154.6 OTHER MATERIAL AND SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
163.0 STORES EXPENSE - UNDISTRIBUTED	0.00	0.00	0.00	0.00	619.33	(619.33)	0.00	0.00	0.00	0.00	85.98	(85.98)	0.00	0.00	0.00
165.1 PREPAYMENTS - INSURANCE	168,499.34	(22,375.05)	(22,296.61)	(25,044.13)	(22,545.33)	(23,249.50)	170,295.29	(22,930.04)	(22,755.05)	(24,910.95)	(22,955.21)	(22,765.56)	(25,814.76)	(87,173.50)	81,325.84
165.15 PREPAID HEALTH INSURANCE-BENEFIT	65,006.40	2,949.28	5,908.48	(9,852.40)	4,922.08	(9,852.40)	6,631.92	(8,741.76)	6,631.92	(8,741.76)	5,983.08	5,055.84	(11,889.67)	(2,188.80)	62,817.60
165.2 PREPAYMENTS - OTHER	72,638.85	78,009.52	(19,757.67)	(7,225.07)	(18,870.29)	(18,862.25)	106,135.23	(19,346.76)	(19,291.92)	(19,292.12)	(19,258.80)	(15,516.17)	(17,918.74)	8,804.96	81,443.81
165.21 PREPAID RETIREMENT FUND/ICO PD BENE	32,908.80	31,441.77	32,458.26	(3,662.01)	32,908.80	31,441.77	32,602.73	32,385.38	(83,362.25)	(66,690.60)	(47,513.38)	(18,449.91)	(6,013.30)	(6,013.30)	0.00
165.211 PREPAID LIFE INSURANCE/ICO PAID BEN	0.00	(3.06)	(3.06)	(305.91)	15.78	21.17	35.46	(433.50)	(54.58)	(51.11)	(51.11)	1,109.79	0.00	0.00	0.00
165.22 PREPAID L T D FUND/ICO PD BENEFIT	0.00	(18.76)	(18.76)	(269.64)	16.18	19.27	(302.08)	15.67	(404.43)	(61.26)	(61.26)	996.96	0.00	0.00	0.00
165.24 PREPAID SAVINGS PLAN/ICO PD BENEFIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
165.25 RETIREMENT FUND-BEW/BARG CO PD BEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.63	(75.64)	383.78	(383.79)	0.02	(0.00)	(0.00)
165.26 PAST SERVICE LIABILITY FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
165.27 PREPAID 401K LOAN REPAYMENTS	(1,492.71)	0.00	(6.34)	(58.10)	226.37	(165.28)	0.00	(9.53)	(14.68)	(126.47)	103.12	(16.94)	0.00	(67.85)	(1,560.56)
165.28 PREPAID INSURANCE - RETIREES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
171.0 INTEREST RECEIVABLE	11,664.93	3,941.37	3,559.95	3,941.45	(19,293.47)	3,941.37	3,814.23	3,941.37	3,941.37	3,814.32	(19,325.43)	3,814.23	3,941.37	32.13	11,697.06
171.1 PFC INTENT TO RECEIVE	1,175,821.24	(9,611.23)	(5,612.23)	(6,337.41)	(5,612.23)	(6,337.41)	0.00	(8,421.74)	0.00	0.00	0.00	0.00	0.00	(1,175.82)	0.00
173.0 ACCRUED UTILITY REVENUES	3,894,309.08	(77,684.06)	(1,236,475.28)	218,920.23	(130,615.93)	(77,684.06)	782,956.54	706,206.35	(238,172.86)	(889,981.87)	(719,933.56)	743,643.86	1,163,349.20	309,270.69	4,203,579.77
183.0 PRELIMINARY SURVEY & INVEST. CHGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184.0 PAYROLL CLEARING ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184.1 TRANSPORTATION EXPENSE / CLEARING	0.00	0.00	0.00	0.00	0.00	(9,289.07)	9,289.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184.11 DIESEL FUEL INVENTORY - TANK #1	3,181.61	1,602.38	(2,212.13)	3,221.33	(1,423.15)	1,242.25	(3,502.33)	(580.09)	3,991.87	(3,754.23)	1,403.99	971.56	634.81	1,596.26	4,777.87
184.12 DIESEL FUEL INVENTORY - TANK #2	3,232,659.00	2,163,317.00	(2,376.71)	2,016,869.00	716.65	552.35	(2,365.68)	(309,291.00)	2,748,661.00	(2,280,291.00)	(3,133,616.00)	1,018,176.45	974,768.45	5,154.45	0.00
184.13 BIODIESEL FUEL - TANK #3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184.2 VISA CLEARING ACCOUNT	1,925.10	3,048.30	(6,369.34)	1,242.28	1,339.80	(326.61)	(3,158.06)	574.14	844.88	(338.85)	(240.27)	165.34	1,185.83	(2,032.56)	(107.46)
184.21 AMERICAN EXPRESS CLEARING ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
186.0 DATA MAPPING ACQUISITION COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
186.1 DEFERRED DEBITS - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
186.2 MISC DEF. DEBITS - PSC RATE CASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200.1 MEMBERSHIP	(129,055.00)	138.00	360.00	445.00	340.00	360.00	395.00	445.00	505.00	440.00	520.00	410.00	165.00	4,560.00	(124,495.00)
201.0 PATRONAGE CAPITAL - NOT USED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
201.1 PATRONS' CAPITAL CREDITS	(46,374,698.36)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(46,374,698.36)
201.11 PAT CAP ASSIGNED-UNBILLED REV 1995	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
201.15 DONATED PATRONAGE CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
201.2 PATRONAGE CAPITAL ASSIGNABLE	(904,741.57)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
201.21 PATRONAGE CAPITAL ASSIGNABLE-OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(915,925.21)	(915,925.21)
201.3 PATRONAGE CAPITAL DISCOUNTED	0.00	0.00	0.00												

Jackson Purchase Energy
 Exhibit 32
 Trial Balance - 12-months ending December 2017
 Case No. 2019-00053

	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Total	Ending Balance
241.2 PADUCAH CITY OCCUPATIONAL TAX	(9,225.88)	6,761.93	(2,524.81)	(3,284.11)	5,755.42	(2,563.63)	5,081.08	(2,545.20)	(2,547.70)	5,092.90	(2,678.74)	(2,689.18)	(4,539.37)	(681.41)	(9,907.29)
241.21 MARSHALL CO. OCCUPATIONAL LIC. TAX	(975.90)	735.97	(245.78)	(387.10)	620.32	(318.17)	570.66	(259.14)	(255.03)	514.17	(263.55)	(234.83)	(372.37)	105.15	(670.75)
241.22 MARSHALL CO. OCC. LIC. TAX-SCHOOL TAX	(217.83)	169.73	(68.29)	(83.29)	136.98	(65.78)	128.45	(85.46)	(81.01)	162.55	(59.48)	(45.99)	(73.07)	33.83	(204.25)
241.23 MCCRACKEN CO. OCCUPATIONAL TAX	(3,391.89)	2,507.87	(1,164.66)	(1,380.05)	2,190.47	(1,107.06)	2,055.19	(958.48)	(953.36)	1,954.05	(982.31)	(982.31)	(1,455.91)	80.40	(3,311.28)
241.24 BALLARD CO. OCCUPATIONAL TAX	(1,009.26)	737.75	(268.41)	(419.48)	688.88	(355.95)	646.47	(295.78)	(292.59)	588.37	(281.86)	(273.57)	(436.82)	17.01	(992.25)
241.25 GRAVES CO. OCCUPATIONAL TAX	(752.48)	549.38	(193.45)	(301.76)	485.69	(244.26)	456.88	(215.54)	(188.73)	404.27	(198.37)	(200.20)	(309.33)	44.58	(707.90)
241.26 LIVINGSTON CO.-OCCUPATIONAL TAX	(1,152.70)	822.74	(314.56)	(477.00)	782.31	(386.96)	726.17	(347.55)	(326.61)	674.16	(326.28)	(314.94)	(534.27)	(22.79)	(1,175.49)
241.27 CALVERT CITY-OCCUPATIONAL TAX	(178.67)	131.16	(48.01)	(69.05)	116.65	(54.95)	102.87	(49.29)	(51.40)	100.69	(52.69)	(48.54)	(80.79)	(3.35)	(182.02)
241.3 ACCRUED TAXES-BALLARD CO. SCHOOL	(11,668.91)	(5,688.73)	838.10	5,714.59	514.21	982.58	(1,664.16)	(2,781.55)	(1,492.52)	1,188.83	1,361.11	2,336.38	(2,630.84)	(1,320.02)	(12,988.93)
241.31 ACCRUED TAXES-CARLEISLE CO. SCHOOL	(2,116.74)	(1,968.14)	(1,146.96)	(1,356.77)	1,618.67	(723.66)	1,356.77	(654.59)	(643.92)	1,094.35	(543.74)	(543.74)	(845.66)	(1,445.66)	(2,998.77)
241.32 ACCRUED TAXES-GRAVES CO. SCHOOL	(8,745.14)	(4,429.37)	(1,710.88)	(3,293.57)	4,168.78	(2,009.34)	3,957.58	(2,202.39)	(819.16)	1,519.38	1,068.42	1,897.47	(1,698.03)	(1,285.47)	(10,030.61)
241.33 ACCRUED TAXES-LIVINGSTON CO. SCHOOL	(35,153.73)	(4,888.18)	3,970.37	6,867.73	5,568.62	(5,020.47)	(1,965.37)	(6,916.06)	2,465.48	5,926.73	(4,099.90)	2,668.17	(6,667.37)	1,599.75	(33,553.96)
241.34 ACCRUED TAXES-MCCRACKEN CO. SCHOOL	(72,436.78)	(23,220.28)	7,355.62	16,686.08	6,498.66	(6,225.21)	(9,632.74)	(19,505.65)	(946.30)	12,493.15	8,706.60	17,153.14	(14,925.44)	(5,562.37)	(77,999.15)
241.35 ACCRUED TAXES-MARSHALL CO. SCHOOL	(26,146.66)	4,968.38	(4,035.74)	3,639.89	0.00	(4,871.39)	(2,129.03)	0.00	0.00	5,203.03	730.97	4,893.92	(6,235.80)	(2,003.66)	(28,150.32)
241.36 School Tax Clearing for Refunds	1.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.83
242.1 ACCRUED RENTALS	0.00	(385,964.09)	35,087.64	35,087.64	35,087.64	35,087.64	35,087.64	35,087.64	35,087.64	35,087.64	35,087.64	35,087.64	35,087.64	0.00	0.00
242.2 ACCRUED PAYROLL	(119,512.44)	(35,755.79)	(4,460.52)	45,829.76	(34,709.55)	(49,330.52)	81,972.78	(16,393.15)	(64,103.62)	81,987.33	(30,784.10)	(55,569.73)	89,333.19	8,016.08	(111,496.36)
242.3 ACCRUED COMPENSATED ABSENCES	(345,640.91)	(14,658.13)	(24,710.46)	(23,977.56)	(14,207.27)	(11,067.62)	(146.25)	(5,040.56)	(20,318.78)	(15,447.78)	(4,676.38)	(10,096.64)	143,638.72	(708.71)	(346,349.62)
242.35 Accrued Non-Productive Wages	0.00	7,009.13	(3,510.75)	(392.95)	28.44	(1,061.21)	(793.84)	2,120.20	(2,187.92)	3,980.76	(4,980.00)	6,388.02	(6,599.88)	0.00	0.00
242.4 ACCRUED INSURANCE	(6,800.44)	0.00	0.00	0.00	0.00	0.00	6,800.44	0.00	(1,700.00)	0.00	0.00	0.00	(1,700.00)	5,630.44	(1,170.00)
242.5 ACCRUED AUDITORS EXPENSE	(17,000.00)	(1,333.00)	(1,333.00)	13,667.00	(1,333.00)	(1,333.00)	(1,333.00)	(1,333.00)	(1,333.00)	(1,333.00)	(1,333.00)	(1,333.00)	(1,333.00)	(1,000.00)	(18,000.00)
252.0 CUSTOMER ADVANCES FOR CONSTRUCTION	(155,070.47)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(155,070.47)
253.0 OTHER DEFERRED CREDITS	(12,740.99)	0.00	0.00	0.00	3.10	90.99	3.84	0.00	(1,906.72)	4,110.50	(2,080.72)	4.10	0.00	240.99	(12,500.00)
253.05 OTHER DEFERRED CR - CAP. CR. REFUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
253.1 OTHER DEFERRED CR - URD ADVANCE PMT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
253.2 FEMA DISALLOWANCE RESERVE	(726,455.63)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(726,455.63)
360.0 DIST PLANT - LAND AND LAND RIGHTS	274,958.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	274,958.43
362.0 DIST PLANT - SUBSTATION EQUIPMENT	19,713,325.12	0.00	3,006.24	13,181.09	0.00	(1,119.21)	0.00	0.00	2,045.43	15,929.87	10,874.69	7,782.13	6.24	52,310.24	19,765,635.36
362.161 DIST PLANT - SUBSTATION SCADA HARDWARE	47,988.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,988.85	
362.162 DIST PLANT - SUBSTATION SCADA SOFTWARE	33,207.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,207.15	
364.0 DIST PLANT - POLES, TOWERS, FIXTURES	40,988,223.83	73,780.24	50,275.45	51,198.96	72,523.44	41,565.10	302,946.51	95,655.74	126,396.62	64,150.61	305,315.05	53,093.02	79,554.22	1,316,454.96	42,304,678.79
365.0 DIST PLANT - OH CONDUCTOR & DEVICES	21,107,444.87	17,847.32	12,049.51	21,442.87	32,031.51	12,049.51	65,111.25	36,297.15	31,076.02	86,984.92	10,517.92	23,124.03	37,312.24	21,800,757.09	
366.0 DIST PLANT - UNDERGROUND CONDUIT	4,752,560.95	193.04	4,285.69	36,781.97	458.11	4,285.69	2,340.39	5,291.36	3,084.48	9,239.45	3,777.57	14,760.62	82,743.33	4,835,304.28	
367.0 DIST PLANT - URD CONDUCTOR & DEVICES	15,831,493.53	69,869.97	68,828.46	36,173.95	121,989.96	53,975.28	35,699.56	52,172.50	31,197.33	20,843.03	92,996.83	54,981.21	142,069.42	780,797.20	16,412,290.73
368.0 DIST PLANT - LINE TRANSFORMERS	21,325,926.82	50,690.58	18,634.35	53,182.96	21,469.74	(19,123.34)	57,874.97	55,474.60	149,904.35	(47,227.72)	22,942.86	32,476.66	574,875.19	21,900,800.01	
369.0 DIST PLANT - SERVICES	9,539,612.95	38,574.20	34,275.01	56,605.54	62,113.56	18,969.16	42,886.12	37,809.50	33,672.79	29,072.62	41,980.06	29,833.94	40,204.68	465,997.18	10,005,610.13
370.0 DIST PLANT - METERS	1,981,401.75	2,371.96	6,709.68	1,790.57	(1,615.77)	2,318.56	(7,229.10)	(4,733.92)	7,391.25	(3,822.80)	3,567.72	(2,410.79)	1,659.65	1,983,061.40	
370.1 DIST PLANT - AMI METERS	5,107,062.30	30,123.00	(1,084.55)	0.00	(5,693.65)	(2,075.78)	(948.15)	(2,942.27)	(3,275.69)	(4,703.12)	(2,684.23)	(948.15)	(1,653.95)	4,113.46	5,111,175.76
370.161 DIST PLANT - AMI HARDWARE	53,643.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,643.93	
370.162 DIST PLANT - AMI SOFTWARE	65,234.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,234.43	
370.2 DIST PLANT - LINE TRANSFORMERS	1,422,426.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,422,426.15	
371.0 DIST PLANT - INSTAL ON CUST PREMISE	2,276,948.85	11,064.73	5,094.32	9,166.27	8,618.12	9,433.77	15,924.02	5,791.44	2,894.76	6,589.39	7,362.09	7,356.24	16,895.51	106,190.66	2,383,139.51
372.0 DIST PLANT - LSD PROP ON CUST PREM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
373.0 DIST PLANT - ST LIGHT & SIGN SYS	623,613.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	690.75	(720.82)	0.00	0.00	(30.07)	623,583.39
389.0 GEN PLT - LAND AND LAND RIGHTS	86,866.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86,866.25	
390.0 GEN PLT - STRUCTURES & IMPROVEMENTS	2,801,667.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,801,667.50	
391.0 GEN PLT - OFFICE FURNITURE & EQUIP	315,234.53	(145.25)	(145.25)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(289.75)	314,944.78
391.1 GEN PLT - COMPUTER EQUIP/ SOFTWARE	428,078.06	9,752.00	0.00	0.00	0.00	0.00	0.00	0.00	1,333.49	(1,683.28)	2,913.89	1,436.88	0.00	13,752.98	441,829.04
392.0 GEN PLT - UTILITY TRANSP. EQUIP.	3,365,590.49	0.00	(15,052.00)	0.00	0.00	0.00	0.00	0.00	32,635.45	0.00	0.00	(130,791.98)	(113,208.53)	3,252,381.96	
392.1 GEN PLT - LIGHT DUTY TRANSP. EQUIP	629,153.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,723.14	(90.30)	0.00	16,632.84	
393.0 GEN PLT - STORES EQUIPMENT	99,558.15	0.00	324.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99,882.37	
394.0 GEN PLT - TOOLS, SHOP, GARAGE EQUIP	675,543.76	1,720.49	2,975.63	4,075.15	3,718.98	3,268.13	1,237.55	1,477.98	1,532.13	7,776.16	4,398.37	4,064.36	36,244.93	711,788.69	
395.0 GEN PLT - LABORATORY EQUIPMENT	236,907.09	0.00	347.80	0.00	0.00	0.00	0.00	0.00	0.00	618.28	8,617.87	0.00	0.00	9,563.95	
396.0 GEN PLT - TRAILER OPERATED EQUIPMENT	497,708.73	0.00	145,720.92	0.00	0.00	0.00	0.00	0.00	0.00	8,089.46	0.00	0.00	0.00	153,810.13	
397.0 GEN PLT - COMMUNICATIONS EQUIPMENT	884,271.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	884,271.95	
398.0 GEN PLT - MISCELLANEOUS EQUIPMENT	180,774.52	0.00	0.00	0.00	0.00	0.00	18,944.75	0.00	0.00	0.00	14,500.00	0.00	0.00	33,444.75	
403.6 DEPR. EXP. - DISTRIBUTION PLANT	0.00	457,498.50	458,250.08	458,994.34	459,621.89	460,353.31	460,962.31	462,798.52	463,865.81	465,188.96	465,395.25	467,240.81	468,292.59	5,548,462.37	
403.7 DEPR. EXP. - GENERAL PLANT	0														

Jackson Purchase Energy
 Exhibit 32
 Trial Balance - 12-months ending December 2017
 Case No. 2019-00053

	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Total	Ending Balance	
451.2	MISC SERV REV-NOT USED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
451.21	MISC SERV REV - AFTER HR CONNECTION	0.00	(575.00)	(1,325.00)	(1,175.00)	(500.00)	(2,050.00)	(1,225.00)	(445.00)	(1,850.00)	(775.00)	(2,175.00)	(875.00)	(625.00)	(13,595.00)	(13,595.00)
451.3	MISC SERVICE REVENUE-RET CHECKS	0.00	(1,040.00)	(700.00)	(800.00)	(1,000.00)	(1,120.00)	(640.00)	(820.00)	(1,100.00)	(1,100.00)	(1,120.00)	(740.00)	(580.00)	(10,880.00)	(10,880.00)
451.4	MISC SERV REV-LATE PYMT-ERC LOANS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
451.5	MISC SERV REV - AMR INSTALLATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
451.6	MISC SERV REV - AMR MONTHLY CHARGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
451.7	MISC SERV - REV SEC. LIGHT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
454.0	RENT FROM ELECTRIC PROPERTY	0.00	(53,483.94)	(51,548.94)	(49,613.94)	(51,548.94)	(53,483.94)	(51,548.94)	(51,548.94)	(51,548.94)	(52,318.94)	(51,548.94)	(51,548.94)	(51,548.99)	(621,292.33)	(621,292.33)
456.0	OTHER ELECTRIC REVENUES	0.00	(50.00)	(50.00)	(50.00)	(50.00)	(60.00)	(60.00)	(60.00)	(60.00)	(60.00)	(60.00)	(60.00)	(50.00)	(660.00)	(660.00)
456.1	OTHER ELECTRIC REVENUES-LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
555.0	PURCHASED POWER	0.00	5,042,003.55	3,895,581.68	3,944,810.81	3,395,775.18	4,001,752.79	4,864,769.04	5,879,478.25	5,017,881.94	4,295,263.97	3,697,769.41	3,899,686.45	5,066,165.24	52,999,938.31	52,999,938.31
555.1	PURCHASED POWER (COOP USAGE)	0.00	1,726.97	2,202.24	477.33	786.50	967.53	983.62	1,207.90	1,135.66	1,000.49	860.31	1,032.05	2,087.48	14,468.08	14,468.08
580.0	OPERATION SUPERVISION & ENGINEERING	0.00	33,312.82	53,440.88	42,338.89	31,667.61	42,067.73	41,870.03	41,913.32	42,360.97	45,228.50	33,052.28	21,786.80	39,770.72	466,052.55	466,052.55
580.8	OP & ENG. SPRVNSG- NISC TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
581.0	LOAD DISPATCHING EXPENSE	0.00	108.00	108.00	108.00	108.23	108.23	108.23	108.14	108.14	108.09	108.62	108.62	108.62	1,298.44	1,298.44
582.0	SUBSTATION EXPENSES	0.00	10,640.89	10,874.63	10,640.89	12,588.18	24,021.86	25,247.73	12,920.17	16,003.82	15,329.60	27,629.63	16,580.54	8,202.56	190,680.50	190,680.50
582.3	STATION EXP - SCADA COMMUNICATION	0.00	2,177.82	5,481.15	2,213.37	670.45	4,599.06	6,536.66	3,314.34	7,146.71	1,096.29	4,259.04	3,030.77	1,735.05	42,260.71	42,260.71
583.0	Overhead Line Expense	0.00	41,573.53	48,061.26	42,540.72	62,510.92	50,985.30	45,177.20	41,664.38	38,018.00	18,559.54	42,454.28	42,875.47	(6,123.09)	482,875.47	482,875.47
583.1	OH LINE EXP-PCB TEST & INSPECTION	0.00	0.00	0.00	38.00	0.00	0.00	0.00	0.00	470.00	413.29	0.00	0.00	0.00	921.29	921.29
583.2	OVERHEAD LINE EXPENSE-LINE PATROL	0.00	8,151.53	6,794.30	9,238.69	14,974.85	7,363.19	8,120.94	5,350.66	9,447.38	6,145.75	6,855.88	5,836.32	5,233.24	93,512.73	93,512.73
583.3	OH LINE EXP-OIL SP CLEANUP/100 REG	0.00	688.33	0.00	2,102.91	0.00	0.00	593.34	2,660.66	0.00	0.00	0.00	0.00	0.00	6,045.24	6,045.24
584.0	UNDERGROUND LINE EXPENSES	0.00	19,371.29	20,081.79	15,244.30	17,941.08	15,244.30	19,134.66	19,478.31	33,881.97	30,802.62	22,565.02	18,712.54	9,133.20	249,060.85	249,060.85
584.2	UNDERGROUND LINES EXP-LINE PATROL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
585.0	STREET LIGHTING EXPENSES	0.00	320.19	320.19	320.19	320.19	320.19	320.19	320.19	320.19	320.19	320.19	320.19	212.94	3,735.03	3,735.03
586.0	METER EXPENSES	0.00	11,674.36	13,136.69	16,616.91	10,812.44	16,275.73	13,261.97	18,963.61	17,794.03	18,061.12	12,309.99	7,736.49	168,324.19	168,324.19	168,324.19
586.1	METER EXP-ROUTINE CONN. & DISCON	0.00	21,335.18	25,579.03	21,174.00	23,634.03	16,715.39	33,090.50	23,739.41	25,555.88	32,067.70	24,562.20	29,691.59	20,247.00	297,391.89	297,391.89
586.2	METER RECORDS - PREP & MAINT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
587.0	CUSTOMER INSTALLATION EXPENSES	0.00	946.94	946.94	946.94	946.94	946.94	946.94	946.94	946.94	946.94	946.94	946.94	629.76	11,046.10	11,046.10
588.0	MISC DIST EXP-EXPENSES-LABOR & OH	0.00	37,815.40	32,339.68	45,417.87	43,416.92	53,290.86	25,238.80	29,406.67	28,138.31	42,104.46	32,442.84	27,561.72	33,281.98	430,455.51	430,455.51
588.1	MISC DIST EXP-OFFICE SUPPLIES/EXP	0.00	8,034.97	7,280.99	7,305.78	7,386.70	6,244.36	6,594.89	5,949.17	6,038.30	6,875.19	6,498.36	7,875.20	82,795.18	82,795.18	82,795.18
588.2	OTHER MISCELLANEOUS DISTRIBUT EXP	0.00	25,637.58	17,946.34	21,462.31	13,623.78	13,121.79	19,471.04	13,730.62	14,733.15	16,496.20	12,439.96	14,926.89	14,549.68	198,139.34	198,139.34
588.3	MISC. DISTRIBUTION - MAPPING COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
588.4	MISCELLANEOUS DIST EXP - STORM	0.00	0.00	0.00	9,391.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,391.91	9,391.91
588.45	MISC. DIST. EXP - STORM REGULAR HR	0.00	0.00	0.00	3,047.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,047.72	3,047.72
588.8	MISC DIST LABOR & OH NISC TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590.0	MAINTENANCE SUPERVISION & ENGINEER	0.00	3,808.37	3,817.82	4,071.03	3,125.83	3,600.61	3,746.69	3,341.80	3,854.31	3,610.27	2,779.02	2,818.46	3,112.54	41,686.75	41,686.75
592.0	MAINTENANCE OF STATION EQUIPMENT	0.00	7,920.86	9,332.56	8,991.14	7,667.09	15,849.86	13,171.11	15,813.42	20,396.57	15,813.42	14,658.74	11,990.37	13,903.67	147,747.46	147,747.46
592.1	STATION MAINT. - SCADA COMM. EQUIP.	0.00	7.04	0.00	0.00	445.09	0.00	0.00	0.00	0.00	246.45	0.00	0.00	0.00	698.58	698.58
592.2	MAINTENANCE OF STATION EQUIPMENT - Storm	0.00	0.00	0.00	0.00	0.00	0.00	20.04	0.00	0.00	0.00	0.00	0.00	0.00	20.04	20.04
593.0	MAINTENANCE OF OVERHEAD LINES	0.00	127,129.56	76,450.98	91,001.56	232,038.14	186,856.79	141,893.93	116,819.78	96,862.87	103,198.47	107,922.15	119,851.14	153,950.49	1,553,975.86	1,553,975.86
593.1	MISC. MAINT	0.00	0.00	0.00	462.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,797.40	1,797.40
593.2	Not Used-MAINTENANCE - SECURITY LIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
593.3	MAINT OF OH LINES - TREE TRIMMING	0.00	25,574.33	114,696.43	80,230.02	118,984.28	143,542.75	132,614.02	110,339.12	133,962.10	127,304.61	94,889.73	37,126.48	194,884.80	1,314,148.67	1,314,148.67
593.305	MAINT OH LINES - TREE TRIM - STORM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
593.5	MAINT OF OVERHEAD LINES-LINE PATROL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
593.6	MAINT. OH - POLE INSPECTIONS/TRMMNT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
594.0	MAINTENANCE OF UNDERGROUND LINES	0.00	12,250.08	1,168.84	8,961.73	2,448.66	9,448.05	14,042.97	8,804.17	10,392.87	6,668.68	3,833.25	10,166.66	7,357.25	95,536.08	95,536.08
594.1	MAINTENANCE OF UNDERGROUND LINES - Storm	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
595.0	MAINTENANCE OF LINE TRANSFORMERS	0.00	3,651.52	4,172.25	210.00	4,172.25	0.00	0.00	0.00	555.00	3,263.26	135.00	0.00	0.00	11,987.03	11,987.03
596.0	MAINTENANCE OF OUTDOOR LIGHTING	0.00	741.86	592.62	334.59	0.00	1,350.80	737.97	6,857.63	3,946.40	0.00	1,537.82	2,220.16	2,140.85	20,460.70	20,460.70
597.0	MAINTENANCE OF METERS	0.00	0.00	1,194.79	0.00	0.00	0.00	0.00	0.00	23,462.91	0.00	0.00	0.00	0.00	24,657.70	24,657.70
597.1	MAINTENANCE OF AMI METERS	0.00	9,236.70	6,626.01	7,863.88	11,359.19	6,528.14	887.66	2,651.38	2,693.06	482.15	1,899.72	513.66	0.00	50,741.55	50,741.55
597.2	MAINTENANCE OF AMI EQUIPMENT	0.00	557.28	0.00	0.00	0.00	293.76	0.00	0.00	0.00	0.00	0.00	20.95	0.00	871.99	871.99
597.25	AMI Maintenance Tracker	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
598.0	MAINT. OF MSC. DISTRIBUTION PLANT	0.00	17,177.04	23,379.03	15,700.89	18,472.66	18,529.02	19,671.18	12,082.28	16,657.94	17,954.78	23,243.79	29,170.39	26,349.03	238,388.03	238,388.03
598.1	MAINT OF MSC DIST PLANT-TELELINES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
901.0	SUPERVISION OF CUSTOMER ACCOUNTS	0.00	11,590.77	11,239.45	11,086.69	10,467.10	10,864.67	12,168.50	11,721.80	12,181.95	12,462.55	11,266.62	10,384.57	11,186.32	136,620.99	136,620.99
902.0	METER READING EXPENSES	0.00	2,319.18	1,765.52	464.04	0.00	1,765.52	3,123.31	4,130.51	1,191.85	1,620.32	1,705.57	1,095.15	18,434.40	18,434.40	18,434.40
902.1	METER READING EXPENSES-SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
903.0	CUSTOMER RECORDS & COLL-OVER & SHORT	0.00	29,371.67	27,332.58	29,449.84	26,378.60	27,318.87	29,419.65	27,848.40	28,348.20	27,071.71	24,883.28	19,617.00	23,814.28	321,191.27	321,191.27
903.1	CUSTOMER RCDs & COLL-OVER & EXP	0.00	113.66	0.00	0.00	45.19	(105.00)	0.00	0.00	98.98	26.10	61.11	101.26	343.75	343.75	343.75
903.2	CUST.RCDs & COLL. - COMPLAINTS, ADJ	0.00	8,010.96	8,220.38	8,455.94	6,991.23	7,983.77	8,105.19	7,							

	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Total	Ending Balance
913.4	ADVERTISING - MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
913.41	ADVERTISING - NEWSPAPER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
913.42	ADVERTISING - RADIO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
913.43	ADVERTISING - TELEVISION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
913.44	ADVERTISING - PERIODICALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
913.45	ADVERTISING - DIRECTORIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
913.6	ADVERTISING - MEMBER NEWSLETTERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
913.62	SALES & PROMO EXP-MEMBER NEWSLETTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
920.0	ADMINISTRATIVE & GENERAL SALARIES	0.00	55,994.91	41,988.11	42,860.90	42,480.36	39,957.74	40,231.94	42,408.06	40,987.33	42,667.73	47,492.41	33,175.01	50,671.78	520,916.28
920.01	ADMIN & GEN. - JOINT USE SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
920.015	ADMIN & GEN. - FEMA COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
920.02	ADMIN. & GENERAL EXPENSES - SAFETY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
920.1	ADMIN. & GEN. SALARIES - MANAGER	0.00	16,902.66	18,609.61	21,935.34	19,384.78	18,733.54	19,845.80	29,665.75	27,190.00	20,259.53	1,677.18	5,490.27	17,985.56	217,680.02
920.5	ADMIN. & GEN. SALARIES - SCANNING	0.00	2,273.81	3,158.17	2,995.04	2,872.65	2,950.50	2,864.46	2,414.12	3,655.04	1,703.34	2,418.63	3,621.82	33,801.98	33,801.98
920.8	ADMIN & GEN. WAGES - NISC TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
921.0	OFFICE SUPPLIES AND EXPENSES	0.00	30,328.02	38,266.76	29,251.53	24,693.27	23,946.10	36,039.00	17,621.20	48,773.62	43,013.35	17,448.81	40,739.64	55,069.74	405,191.04
921.1	OFFICE SUPPLIES & EXP. - MANAGER	0.00	2,925.82	3,431.82	4,318.19	3,812.38	2,997.91	3,407.82	3,166.98	2,680.32	4,084.54	3,380.66	2,905.70	17,062.20	54,174.34
923.0	OUTSIDE SERVICES	0.00	5,960.19	7,764.69	16,864.02	7,131.19	11,753.19	9,456.85	5,555.34	21,292.13	14,217.85	14,929.83	8,114.33	18,794.18	141,833.79
923.2	OUTSIDE SERVICES-ECONOMIC DEVELOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
923.201	OUTSIDE SERVICES - SECURITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
924.0	PROPERTY INSURANCE	0.00	1,583.33	1,583.33	1,583.33	1,583.33	1,583.33	1,868.33	1,868.33	1,868.33	1,868.33	1,868.33	1,868.33	1,868.33	20,994.96
925.0	INJURIES AND DAMAGES	0.00	16,123.01	15,355.44	16,884.26	16,286.50	15,325.66	14,898.31	17,493.25	14,332.93	15,352.99	13,222.22	16,759.06	14,864.00	188,897.63
926.0	EMPLOYEE PENSIONS & BENEFITS-HOSP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
926.1	EMPLOYEE UNIFORM EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
926.2	OTHER EMPLOYEE PENSIONS & BENEFIT	0.00	8,011.00	4,263.80	5,272.81	3,916.59	6,925.84	5,709.83	6,182.37	4,153.10	4,741.31	6,916.64	10,496.02	7,162.71	73,752.02
928.0	REGULATORY COMMISSION EXPENSES	0.00	2,498.96	969.00	3,509.54	2,236.63	2,332.00	5,375.48	0.00	32,812.33	2,934.88	1,943.43	0.00	762.50	55,374.75
930.1	GENERAL ADVERTISING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.2	MISCELLANEOUS GENERAL EXPENSES	0.00	16,246.14	13,789.77	13,631.42	13,659.81	13,676.42	13,927.90	13,700.66	13,994.02	14,155.95	13,668.75	(15,196.49)	12,276.32	137,530.67
930.201	ECONOMIC DEVELOPMENT-MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.202	ECONOMIC DEVELOPMENT-GRAVES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.203	ECONOMIC DEVELOPMENT-LIVINGSTON	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.204	ECONOMIC DEVELOPMENT-MARSHALL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.205	ECONOMIC DEVELOPMENT-MCCRACKEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.206	MISC. GEN EXPENSES - SCHOLARSHIPS	0.00	1,650.00	1,338.50	0.00	0.00	0.00	0.00	2,500.00	0.00	0.00	0.00	0.00	0.00	5,488.50
930.209	YOUTH TOUR EXPENSES	0.00	0.00	788.50	0.00	521.18	0.00	0.00	0.00	1,520.00	0.00	0.00	0.00	0.00	2,829.68
930.21	DIRECTOR'S FEES AND EXPENSES	0.00	5,461.85	11,118.04	13,457.39	4,994.48	7,857.61	9,062.78	5,749.93	4,980.29	5,134.00	6,889.68	5,056.35	11,311.82	91,074.31
930.219	SPECIAL BALLOT MAILING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.22	ANNUAL MEETING - OTHER EXPENSES	0.00	900.00	0.00	0.00	52.14	7,502.70	21,064.11	1,800.00	0.00	0.00	0.00	490.00	31,808.95	31,808.95
930.224	ADVERTISING - ANNUAL MEETING	0.00	0.00	0.00	0.00	0.00	0.00	2,140.80	300.00	0.00	0.00	0.00	0.00	2,440.80	2,440.80
930.225	ANNUAL MEETING - PRIZES	0.00	0.00	0.00	0.00	0.00	5,360.51	4,910.00	0.00	0.00	0.00	0.00	0.00	0.00	10,270.51
930.226	ANNUAL MEETING - PRINTING	0.00	0.00	0.00	0.00	0.00	1,099.22	1,975.84	0.00	0.00	0.00	0.00	0.00	0.00	3,075.06
930.23	MEMBER NEWSLETTER EXPENSE	0.00	0.00	0.00	1,540.76	0.00	0.00	0.00	0.00	0.00	1,498.84	1,593.66	0.00	4,633.26	4,633.26
930.3	CORP. SPONSORSHIPS & MEMBERSHIPS	0.00	9,200.00	0.00	0.00	250.00	675.00	300.00	0.00	350.00	350.00	(1,500.00)	100.00	9,725.00	9,725.00
930.39	ADVERTISING PRODUCTION - COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.4	ADVERTISING - MISCELLANEOUS	0.00	0.00	159.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	159.08	159.08
930.41	ADVERTISING - NEWSPAPER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.42	ADVERTISING - RADIO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.43	ADVERTISING - TELEVISION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.44	ADVERTISING - PERIODICALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.45	ADV. - DIRECTORIES (INCL TELEPHONE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.6	ADVERTISING - PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.61	ADVERTISING - HOME EXPO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.62	HOME EXPO OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.66	ADVERTISING - PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.9	BIG RIVERS REIMB. - ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.91	BIG RIVERS REIMB. - SPONSORSHIPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.92	BIG RIVERS REIMB. - EE INCENTIVES	0.00	20.00	130.00	(80.00)	(100.00)	110.00	(580.00)	490.00	(430.00)	220.00	160.00	10.00	40.00	(10.00)
935.0	MAINTENANCE OF GENERAL PLANT	0.00	84.60	359.11	0.00	391.23	1,088.19	2,793.45	200.45	0.00	214.58	160.06	0.00	5,271.67	5,271.67
935.1	MAINT OF GP- MAINT. AGREEMENTS	0.00	1,473.74	5,281.84	1,992.32	13,904.25	9,953.63	1,454.73	3,401.58	1,026.68	2,238.93	2,746.22	2,853.04	3,463.81	49,790.67
935.2	MAINT GP-REPAIRS & SERVICE CALLS	0.00	1,292.40	1,873.02	0.00	1,348.00	146.77	3,291.25	201.12	70.30	661.25	0.00	0.00	109.69	9,381.24
935.3	MAINT OF GP - SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
935.4	MAINT OF GP-BUILDINGS & GROUNDS	0.00	2,350.45	491.19	2,585.04	2,371.60	3,396.22	5,525.10	2,511.93	6,210.64	2,456.99	5,566.33	3,403.87	40,209.60	40,209.60
935.401	MAINT BLDG & GROUND-WOOD DISPOSAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
935.5	MAINT OF GP- MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
998.0	998 CLEARING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
998.1	PROFIT CLEARING OPERATING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	220,327.66	220,327.66
998.2	PROFIT CLEARING NON-OPERATING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	695,597.55	695,597.55
999.0	999 CLEARING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999.999	RAIN DELAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List**

Exhibit 33

**Case No. 2018-00407
Orders entered December 11, 2018 and March 26, 2019
Sponsoring Witness: Jeff Williams**

Description of Filing Requirement:

A schedule comparing balances for each balance sheet account or subaccount included in the Distribution Cooperative'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

Response:

Please see attached.

Jackson Purchase Energy
 Exhibit 33 - Balance Sheet Accounts
 Case No. 2019-00053

		Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Total	Ending Balance
102.0	WIP - ELECTRIC PLANT PURCHASED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107.1	WIP - CONSTRUCTION CONTRACTORS	431,962.26	(8,336.72)	(18,889.99)	25,490.84	43,000.85	53,616.64	(63,681.08)	38,142.97	13,113.19	(2,831.64)	(88,555.85)	63,184.02	101,831.25	156,024.58	587,986.84
107.12	WIP - FUTURE SUBSTATIONS	27,089.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,089.26
107.13	WIP - LONG RANGE WORK PLAN	28,829.43	(745.26)	(745.26)	(745.26)	(745.26)	(745.26)	(745.26)	(745.26)	(745.26)	(745.26)	(745.26)	(745.26)	(745.26)	(745.26)	(8,843.12)
107.15	WIP - NEW SUBSTATIONS CONTRACTORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107.2	WIP - CONSTRUCTION JPEC CREWS	1,936,578.19	(342,368.57)	34,845.76	186,016.05	(98,687.54)	86,433.12	(162,604.99)	59,613.53	97,571.01	194,852.07	(377,287.17)	(141,224.77)	(118,728.62)	(581,570.12)	1,355,008.07
107.231	WIP - CONTRIBUTIONS IN AID-CONSTRUCTION	(803,958.16)	163,391.03	(8,945.66)	(38,779.23)	(48,788.83)	(1,542.34)	(20,459.42)	(7,988.65)	14,274.79	(12,766.41)	25,745.92	200,553.40	(71,875.23)	192,819.37	(611,138.79)
107.3	WIP - SPECIAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107.4	WIP - STORM DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107.45	WIP - 2016 STORM DAMAGE	(140,455.52)	140,455.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140,455.52
108.6	ACCUM DEPR-DISTRIBUTION PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.662	ACCUM DEPR-STATION EQUIPMENT	(3,182,763.23)	(26,277.86)	(24,380.10)	(22,413.99)	(26,300.25)	(23,026.84)	(26,298.76)	(26,298.76)	(14,291.96)	(20,475.28)	1,346.95	(22,358.31)	(26,347.59)	(254,926.75)	(4,377,689.96)
108.664	ACCUM DEPR-POLES, TOWERS, & FIXTURE	(18,506,100.83)	(92,498.12)	(93,870.74)	(123,572.67)	(91,399.99)	(112,979.32)	(70,704.72)	(91,791.49)	(52,461.88)	(90,616.69)	1,548.95	(70,704.72)	(52,461.88)	(917,491.98)	(19,423,592.81)
108.665	ACCUM DEPR-OH CONDUCTOR & DEVICES	(9,984,869.54)	(45,388.76)	(45,292.95)	(52,383.47)	(49,759.42)	(56,486.81)	(41,162.35)	(46,894.45)	(29,222.66)	(44,185.56)	(12,920.86)	(33,317.57)	(27,884.60)	(484,899.46)	(10,469,769.00)
108.666	ACCUM DEPR-UNDERGROUND CONDUIT	(1,201,136.46)	(6,691.61)	(6,695.17)	(6,695.44)	(6,747.23)	(6,747.87)	(6,753.91)	(6,757.20)	(6,770.21)	(6,777.56)	(6,782.01)	(6,777.33)	(6,787.33)	(60,992.97)	(1,502,129.43)
108.667	ACCUM DEPR-UNDERGROUND SCADA SOFTWARE	(5,464,980.75)	(37,578.54)	(37,738.43)	(32,209.11)	(36,271.32)	(33,239.92)	(32,099.92)	(37,897.43)	(37,058.69)	(34,849.50)	(4,529.21)	(32,614.52)	(38,842.23)	(394,928.06)	(5,859,908.81)
108.668	ACCUM DEPR-LINE TRANSFORMERS	(9,046,517.53)	(86,359.28)	(89,501.63)	(93,111.24)	(87,614.63)	(37,181.93)	(81,036.94)	(87,457.25)	(87,927.40)	(87,337.09)	(26,002.58)	(27,583.90)	(83,118.95)	(874,232.82)	(9,920,750.35)
108.669	ACCUM DEPR-SERVICES	(3,307,092.30)	(8,745.27)	(8,262.33)	(9,311.24)	(9,765.67)	(5,782.94)	(3,134.77)	(8,975.68)	(8,571.63)	(4,978.46)	(6,841.29)	(9,120.71)	(8,401.21)	(3,401,213.01)	(7,708,306.31)
108.67	ACCUM DEPR-METERS	(322,783.80)	(6,596.05)	(3,464.68)	(6,624.31)	(2,375.76)	(6,626.65)	5,183.85	(1,006.02)	(2,997.95)	(1,089.66)	(6,601.70)	1,988.09	(3,277.87)	(3,557,617.76)	(3,980,405.56)
108.671	ACCUM DEPR-INSTALLATIONS ON CUST PR	(1,795,618.25)	(12,187.25)	(16,737.33)	(14,252.62)	(12,342.44)	(15,873.82)	(6,481.70)	(17,330.17)	(10,459.31)	(1,089.66)	(10,348.11)	(8,481.47)	(7,332.60)	(155,994.61)	(1,912,612.86)
108.672	ACCUM DEPR-LEASED PROP CUST PREMISE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.673	ACCUM DEPR-STREET LIGHT & SIGN	(273,330.33)	(1,802.87)	(1,802.87)	(1,802.87)	(1,802.87)	(1,802.87)	(1,802.87)	(1,802.87)	(1,802.87)	(1,802.87)	(1,802.87)	(1,802.87)	(1,802.87)	(18,028.70)	(281,810.70)
108.674	ACCUM DEPR-AMM METERS	(2,033,113.92)	(27,966.46)	(27,966.46)	(28,531.04)	(22,805.76)	(26,412.10)	(27,534.46)	(25,000.00)	(25,172.38)	(23,718.83)	(25,722.81)	(25,722.82)	(26,738.63)	(315,056.58)	(2,348,170.50)
108.675	ACCUM DEPR-AMM HARDWARE	(71,408.80)	(894.03)	(894.03)	(894.03)	(894.03)	(894.03)	(894.03)	(894.03)	(894.03)	(894.03)	(894.03)	(894.03)	(894.03)	(10,728.36)	(82,137.16)
108.676	ACCUM DEPR-AMM SOFTWARE	(89,447.12)	(1,087.20)	(1,087.20)	(1,087.20)	(1,087.20)	(1,087.20)	(1,087.20)	(1,087.20)	(1,087.20)	(1,087.20)	(1,087.20)	(1,087.20)	(1,087.20)	(13,046.40)	(102,493.52)
108.677	ACCUM DEPR-AMM SUB & OTHER EQUIPMNT	(505,545.68)	(7,901.58)	(7,901.58)	(7,901.58)	(7,901.58)	(7,901.58)	(7,901.58)	(7,901.58)	(7,901.58)	(7,901.58)	(7,901.58)	(7,901.58)	(7,901.58)	(98,318.96)	(600,364.64)
108.678	ACCUM DEPR-SUBSTATION SCADA HARDWARE	(11,995.80)	(199.92)	(199.92)	(199.92)	(199.92)	(199.92)	(199.92)	(199.92)	(199.92)	(199.92)	(199.92)	(199.92)	(199.92)	(2,399.04)	(14,394.84)
108.679	ACCUM DEPR-SUBSTATION SCADA SOFTWARE	(8,300.80)	(138.34)	(138.34)	(138.34)	(138.34)	(138.34)	(138.34)	(138.34)	(138.34)	(138.34)	(138.34)	(138.34)	(138.34)	(1,660.08)	(9,960.88)
108.7	ACCUM DEPR FOR OFFICE FURN. & EQUIP	(276,848.94)	(684.96)	(789.65)	(784.50)	(768.10)	(745.15)	(744.50)	(744.79)	(743.58)	(742.13)	(409.32)	(399.39)	(742.13)	(7,854.43)	(284,703.37)
108.711	ACC DEPR FOR COMPUTER EQUIP/SOFTWARE	(408,352.91)	(1,298.09)	(1,185.03)	(1,139.37)	(882.82)	(1,185.03)	(821.42)	(821.11)	(488.89)	(807.78)	(831.30)	(801.74)	(10,972.68)	(419,325.59)	(1,228,678.50)
108.715	CONTRA ACCUM DEPR - OFFICE FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.716	CONTRA ACCUM DEPR - COMPUTERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.72	ACCUM DEPR - UTILITY TRANSP. EQUIP.	(2,116,538.59)	(19,933.86)	(6,387.08)	(19,808.42)	(19,808.43)	(19,808.42)	(19,808.43)	249,211.21	(22,343.36)	(22,343.34)	(22,343.34)	109,939.82	164,223.00	(1,952,315.59)	(4,394,948.43)
108.721	ACCUM DEPR - LIGHT DUTY TRANS EQUIP	(386,629.48)	(6,063.47)	(6,063.43)	(6,063.47)	(6,063.43)	(6,063.47)	(6,063.43)	(6,063.47)	(6,063.43)	(6,429.59)	(6,429.59)	(6,429.59)	(6,429.59)	(29,728.77)	(416,358.25)
108.723	ACCUM DEPR - CONTRA TRANSP. EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.73	ACCUM DEPR FOR STRUCTURES & IMPROVE	(1,677,574.23)	(3,637.44)	(3,637.44)	(3,637.44)	(3,637.44)	(3,637.44)	(3,637.44)	(3,637.44)	(3,637.44)	(3,637.44)	(3,637.44)	(3,637.44)	(3,637.44)	(43,641.06)	(1,721,215.29)
108.735	CONTRA - ACCUM DEPR STRUCT & IMPRV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.74	ACCUM DEPR FOR SHOP EQUIPMENT	(505,785.99)	(1,853.10)	(1,869.52)	(1,882.96)	(1,903.36)	(1,921.52)	(1,928.01)	(1,866.55)	(1,874.82)	(1,907.51)	(1,864.95)	(1,864.66)	(1,887.24)	(22,624.20)	(528,410.19)
108.745	CONTRA - ACCUM DEPR - TOOLS, SHOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.75	ACCUM DEPR FOR LABORATORY EQUIPMENT	(184,295.98)	(568.19)	(570.12)	(570.12)	(570.12)	(570.12)	(570.12)	(570.12)	(570.12)	(573.56)	(621.44)	(616.73)	(606.95)	(6,977.71)	(191,273.69)
108.755	CONTRA ACCUM DEPR - LABORATORY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.76	ACCUM DEPR FOR COMMUNICATIONS EQUIP	(258,155.35)	(3,684.78)	(3,684.78)	(3,684.78)	(3,684.78)	(3,684.78)	(3,684.78)	(3,684.78)	(3,684.78)	(3,684.78)	(3,684.78)	(3,684.78)	(3,684.78)	(44,217.36)	(302,842.71)
108.765	CONTRA ACCUM DEPR - COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.77	ACCUM DEPR FOR STORES EQUIPMENT	(77,619.27)	(222.51)	(222.51)	(222.86)	(222.53)	(222.53)	(222.53)	(222.53)	(222.53)	(222.11)	(222.51)	(221.78)	(222.78)	(6,270.42)	(80,889.69)
108.775	CONTRA ACCUM DEPR - STORES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.78	ACCUM DEPR FOR MISCELLANEOUS EQUIP	(135,261.88)	(792.92)	(792.92)	(792.92)	(792.92)	(792.92)	(647.01)	(953.35)	(953.35)	(931.16)	(1,050.80)	(1,050.80)	(1,021.79)	(10,572.86)	(145,834.74)
108.785	CONTRA - ACCUM DEPR - MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.79	ACCUM DEPR FOR POWER OPERATED EQUIP	(419,980.42)	(2,638.81)	(3,853.15)	(3,853.15)	(3,853.15)	(3,008.64)	(3,008.65)	(3,008.64)	(3,008.66)	69,613.11	(3,686.91)	(3,686.99)	(3,686.91)	32,319.55	(387,660.87)
108.791	ACCUM DEPR - PWR EQUIP TRENCHER.ETC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.795	CONTRA ACCUM DEPR - POWER OPERATED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.8	WIP - RETIREMENT JPEC CREWS	121,454.29	(11,557.92)	(10,345.15)	29,261.98	5,713.00	7,769.33	(20,101.02)	(12,076.83)	17,575.53	(36,285.20)	43,243.60	137.82	(6,813.48)	6,521.66	127,975.95
108.81	WIP - RETIREMENT CONTRACTORS	91,162.15	(5,669.24)	(5,660.39)	4,765.37	11,265.24	(140.53)	(5,214.29)	9,927.99	9,264.78	(1,828.47)	(16,676.35)	37,253.05	37,898.33	75,285.49	166,447.64
121.0	NONUTILITY PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121.1	ACCUM DEPR - NONUTILITY PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
123.1	PATRONAGE CAPITAL FROM ASSOC. COOPS	1,626,501.36	0.00	(6,771.77)	33,004.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,466.49	59,463.89	1,685,965.25
123.101	PATRONAGE CAPITAL - BIG RIVERS EC	280,525,069.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	280,525,069.00
123.102	VALUATION ALLOW - BREX PATR CAPITAL	(280,525,069.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(280,525,069.00)
123.22	INVESTMENTS IN CAP TERM CERT - CFC	934,966.68	(1,557.18)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,557.18)	933,429.50
123.23	OTHER INVEST IN ASSOC ORGANIZATIONS	1,140.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,140.00
123.231	OTHER INVEST IN ASSOC ORG CERT	0.00	0.00	0.00	0.00											

Jackson Purchase Energy
Exhibit 33 - Balance Sheet Accounts
Case No. 2019-00053

	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Total	Ending Balance
241.2 PADUCAH CITY OCCUPATIONAL TAX	(9,225.88)	6,761.93	(2,524.81)	(3,284.11)	5,755.42	(2,563.63)	5,081.08	(2,545.20)	(2,547.70)	5,092.90	(2,678.74)	(2,688.18)	(4,539.37)	(681.41)	(9,907.29)
241.21 MARSHALL CO. OCCUPATIONAL LIC. TAX	(975.90)	735.97	(245.78)	(387.10)	620.32	(318.17)	570.66	(259.14)	(255.03)	514.17	(263.55)	(234.83)	(372.37)	105.15	(870.75)
241.22 MARSHALL CO. OCC. LIC. TAX-SCHOOLS	(217.88)	165.73	(54.24)	(83.29)	116.98	(105.78)	178.48	(55.42)	(57.01)	112.55	(59.46)	(45.09)	(78.70)	33.53	(194.25)
241.23 MCCracken CO. OCCUPATIONAL TAX	(3,391.89)	2,507.87	(874.86)	(1,380.05)	2,190.47	(1,107.38)	2,055.73	(958.46)	(945.59)	1,904.05	(953.06)	(902.31)	(1,455.91)	80.40	(3,311.28)
241.24 BALLARD CO. OCCUPATIONAL TAX	(1,009.26)	737.75	(268.41)	(419.48)	668.88	(355.95)	646.47	(295.78)	(292.59)	588.37	(281.86)	(273.57)	(436.82)	17.01	(892.25)
241.25 GRAVES CO. OCCUPATIONAL TAX	(752.48)	549.38	(193.45)	(301.76)	485.69	(244.26)	456.88	(215.54)	(188.73)	404.27	(198.37)	(200.20)	(309.33)	44.58	(707.90)
241.26 LIVINGSTON CO.-OCCUPATIONAL TAX	(1,152.70)	822.74	(314.56)	(477.00)	782.31	(386.96)	726.17	(347.55)	(326.61)	674.16	(326.28)	(314.94)	(534.27)	(22.79)	(1,175.49)
241.27 CALVERT CITY-OCCUPATIONAL TAX	(178.67)	131.16	(48.01)	(69.05)	116.65	(54.95)	102.87	(49.29)	(51.40)	100.69	(52.69)	(48.54)	(80.79)	(3.35)	(182.02)
241.3 ACCRUED TAXES- BALLARD CO. SCHOOL	(11,668.91)	(5,688.73)	838.10	5,714.59	514.21	982.56	(1,664.16)	(2,781.55)	(1,492.52)	1,188.83	1,361.11	2,336.38	(2,630.84)	(1,320.02)	(12,988.93)
241.31 ACCRUED TAXES- CARLISLE CO. SCHOOL	(2,223.11)	(668.14)	(116.74)	1,046.96	(231.56)	356.07	(552.16)	(541.59)	(285.96)	104.35	427.26	1,432.27)	(445.66)	0.00	(2,668.77)
241.32 ACCRUED TAXES- GRAVES CO. SCHOOL	(8,745.14)	(4,429.37)	395.57	4,168.78	854.08	(1,710.88)	1,897.47	(2,202.39)	(819.16)	1,519.38	1,068.42	(1,698.03)	(1,285.47)	(10,030.61)	
241.33 ACCRUED TAXES-LIVINGSTON CO. SCHOOL	(35,153.73)	(4,888.18)	3,970.37	6,867.73	5,568.62	(5,020.47)	(1,965.37)	(6,916.06)	2,465.48	5,926.73	(4,090.90)	2,668.17	(6,667.37)	1,599.75	(33,553.98)
241.34 ACCRUED TAXES-MCCracken CO. SCHOOL	(72,436.78)	(23,220.28)	7,355.62	16,686.08	6,498.66	(6,225.21)	(9,632.74)	(19,505.65)	(946.30)	12,493.15	8,706.60	17,153.14	(14,925.44)	(5,562.37)	(77,999.15)
241.35 ACCRUED TAXES- MARSHALL CO. SCHOOL	(26,146.66)	4,968.38	4,035.74	3,639.89	3,639.89	(4,871.39)	(2,129.03)	(6,372.01)	1,650.12	5,203.03	730.97	4,893.92	(6,235.80)	(2,003.66)	(28,150.32)
241.36 School Tax Clearing for Refunds	1.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.83
242.1 ACCRUED RENTALS	0.00	(385,964.09)	35,087.64	35,087.64	35,087.64	35,087.64	35,087.64	35,087.64	35,087.64	35,087.64	35,087.64	35,087.64	35,087.64	0.00	0.00
242.2 ACCRUED PAYROLL	(119,512.44)	(35,755.79)	(4,460.52)	45,829.76	(34,709.55)	(49,330.52)	81,972.78	(16,393.15)	(64,103.62)	81,987.33	(30,784.10)	(55,569.73)	89,333.19	8,016.08	(111,496.36)
242.3 ACCRUED COMPENSATED ABSENCES	(345,640.91)	(14,658.13)	(24,710.46)	(23,977.56)	(14,207.27)	(11,067.62)	(146.25)	(5,040.56)	(20,318.78)	(15,476.82)	(4,676.38)	(10,096.64)	143,638.72	(708.71)	(346,349.62)
242.35 Accrued Non-Productive Wages	0.00	7,009.13	(3,510.75)	(392.95)	28.44	(1,061.21)	(793.84)	2,120.20	(2,187.92)	3,980.76	(4,980.00)	6,388.02	(6,599.88)	0.00	0.00
242.4 ACCRUED INSURANCE	(6,800.44)	0.00	0.00	0.00	0.00	0.00	6,800.44	0.00	0.00	0.00	0.00	0.00	0.00	5,630.44	(1,170.00)
242.5 ACCRUED AUDITORS EXPENSE	(17,000.00)	(1,333.00)	(1,333.00)	13,667.00	(1,333.00)	(1,333.00)	(1,333.00)	(1,333.00)	(1,333.00)	(1,333.00)	(1,333.00)	(1,333.00)	(1,333.00)	(1,000.00)	(18,000.00)
252.0 CUSTOMER ADVANCES FOR CONSTRUCTION	(155,070.47)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(155,070.47)
253.0 OTHER DEFERRED CREDITS	(12,740.99)	0.00	0.00	0.00	3.10	90.99	3.84	0.00	(1,906.72)	4,110.50	(2,060.72)	0.00	0.00	240.99	(12,500.00)
253.05 OTHER DEFERRED CR - CAP. CR. REFUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
253.1 OTHER DEFERRED CR - URD ADVANCE PMT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
253.2 FEMA DISALLOWANCE RESERVE	(726,455.63)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(726,455.63)
360.0 DIST PLANT - LAND AND LAND RIGHTS	274,958.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	274,958.43
362.0 DIST PLANT - SUBSTATION EQUIPMENT	19,713,325.12	0.00	3,806.24	13,191.09	0.00	(1,119.21)	0.00	0.00	2,045.43	15,929.87	10,874.69	7,782.13	0.00	52,310.24	19,765,635.36
362.161 DIST PLANT - SUBSTATN SCADA HARDWARE	47,988.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,988.85	
362.162 DIST PLANT - SUBSTATN SCADA SOFTWARE	33,207.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,207.15	
364.0 DIST PLANT - POLES, TOWERS, FIXTURES	40,988,223.83	73,780.24	50,275.45	51,198.96	72,523.44	41,565.10	302,946.51	95,655.74	126,396.62	64,150.61	305,315.05	53,093.02	79,554.22	1,316,454.96	42,304,678.79
365.0 DIST PLANT - OH CONDUCTR & DEVICES	21,107,444.87	21,442.87	17,847.32	20,961.93	32,031.51	12,049.51	36,297.15	36,297.15	36,106.02	15,818.92	86,984.92	373,312.22	21,480,757.09	21,480,757.09	
366.0 DIST PLANT - UNDERGROUND CONDUIT	4,752,560.95	2,530.65	193.04	36,781.97	458.11	4,285.69	2,340.39	9,239.45	5,291.36	3,084.48	3,777.57	0.00	14,760.62	82,743.33	4,835,304.28
367.0 DIST PLANT - URD CONDUCTR & DEVICES	15,631,493.53	69,869.97	68,828.46	36,173.95	121,989.66	53,975.28	35,699.56	52,172.50	31,197.33	20,843.03	92,996.83	54,981.21	142,069.42	780,797.20	16,412,290.73
368.0 DIST PLANT - LINE TRANSFORMERS	21,325,926.82	50,690.58	18,634.35	53,182.98	21,469.74	(19,123.34)	57,874.97	55,474.60	79,382.85	149,094.72	(47,227.72)	22,942.86	32,476.60	574,873.19	21,900,800.01
369.0 DIST PLANT - SERVICES	9,539,612.95	38,574.20	34,275.01	56,605.54	62,113.56	18,969.16	42,886.12	37,809.50	33,672.79	29,072.62	41,980.06	29,833.94	40,204.68	465,997.18	10,005,610.13
370.0 DIST PLANT - METERS	1,981,401.75	2,371.96	6,709.68	1,790.57	(1,615.77)	2,318.56	(7,229.10)	(4,733.92)	7,391.25	(2,677.71)	(3,822.80)	3,567.72	(2,410.79)	1,659.65	1,983,061.40
370.1 DIST PLANT - AMI METERS	5,107,062.30	30,123.00	(1,084.55)	0.00	(5,693.65)	(2,075.78)	(948.15)	(2,942.27)	(3,275.69)	(4,703.12)	(2,684.23)	(948.15)	(1,653.95)	4,113.46	5,111,175.76
370.161 DIST PLANT - AMI HARDWARE	53,643.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,643.93	
370.162 DIST PLANT - AMI SOFTWARE	65,234.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,234.43	
370.2 DIST PLANT - AMI SUB & OTHER EQUIP	1,422,426.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,422,426.15	
371.0 DIST PLANT - INSTAL ON CUST PREMISE	2,276,948.85	11,064.73	5,094.32	9,166.27	8,618.12	9,433.77	15,924.02	5,791.44	2,894.76	6,589.39	7,362.09	7,356.24	16,895.51	106,190.66	2,383,139.51
372.0 DIST PLANT - LSD PROP ON CUST PREM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
373.0 DIST PLANT - ST LIGHT & SIGN SYS	623,613.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	690.75	(720.82)	0.00	0.00	0.00	(30.07)	623,583.39
389.0 GEN PLT - LAND AND LAND RIGHTS	86,866.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86,866.25
390.0 GEN PLT - STRUCTURES & IMPROVEMENTS	2,801,667.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,801,667.50
391.0 GEN PLT - OFFICE FURNITURE & EQUIP	315,234.37	(145.85)	0.00	(25.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	315,088.52	
391.1 GEN PLT - COMPUTER EQUIP/ SOFTWARE	428,076.06	9,752.00	0.00	0.00	0.00	0.00	0.00	0.00	1,333.49	(1,683.28)	2,913.89	1,436.88	0.00	13,752.98	441,829.04
392.0 GEN PLT - UTILITY TRANSP. EQUIP.	3,365,590.49	0.00	(15,052.00)	0.00	0.00	0.00	0.00	32,635.45	0.00	0.00	0.00	0.00	(130,791.98)	(113,208.53)	3,252,381.96
392.1 GEN PLT - LIGHT DUTY TRANSP. EQUIP	629,153.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,723.14	(90.30)	0.00	16,632.84	645,786.21
393.0 GEN PLT - STORES EQUIPMENT	99,558.15	0.00	324.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	324.22	99,882.37
394.0 GEN PLT - TOOLS, SHOP, GARAGE EQUIP	675,543.76	1,720.49	2,975.63	4,075.15	3,718.98	3,268.13	1,237.55	1,477.98	1,532.13	7,776.16	4,398.37	0.00	4,064.36	36,244.93	711,788.69
395.0 GEN PLT - LABORATORY EQUIPMENT	236,907.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	618.28	8,617.87	0.00	0.00	9,585.95	246,493.04
396.0 GEN PLT - POWER OPERATED EQUIPMENT	497,708.73	0.00	145,720.92	0.00	0.00	0.00	0.00	0.00	0.00	8,089.48	0.00	0.00	0.00	153,810.40	651,519.13
397.0 GEN PLT - COMMUNICATIONS EQUIPMENT	884,271.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	884,271.95	
398.0 GEN PLT - MISCELLANEOUS EQUIPMENT	180,774.52	0.00	0.00	0.00	0.00	0.00	18,944.75	0.00	0.00	0.00	14,500.00	0.00	0.00	33,444.75	214,219.27

Jackson Purchase Entry
 Exhibit 33 - Balance Sheet Accounts
 Case No. 2019-00053

	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Total	Ending Balance
102.0	WIP - ELECTRIC PLANT PURCHASED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107.1	WIP - CONSTRUCTION CONTRACTORS	59,117.75	(643,622)	(786.03)	3,145.27	485.59	377.56	(814.62)	820.70	2,076.32	212,780.82	67,728.49	48,096.35	39,577.68	372,844.51
107.12	WIP - FUTURE SUBSTATIONS	27,089.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,089.26
107.13	WIP - LONG RANGE WORK PLAN	34,741.76	(801.97)	(725.86)	(741.99)	(725.86)	(725.86)	(709.73)	(709.73)	(725.83)	(745.26)	(745.26)	(745.26)	(745.26)	(7,812.33)
107.15	WIP - NEW SUBSTATIONS CONTRACTORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107.2	WIP - CONSTRUCTION JPEC CREWS	1,131,524.36	(22,168.49)	64,310.67	54,682.44	56,267.79	4,742.69	22,519.48	174,933.16	158,230.70	158,055.97	321,356.04	(192,452.56)	4,575.94	805,053.83
107.231	WIP - CONTRIBUTIONS IN AID-CONSTRUCTION	(682,584.88)	(14,833.79)	1,435.66	(125,000.01)	19,531.54	20,215.32	(5,992.24)	5,887.43	(16,165.58)	(17,111.44)	8,369.45	(12,090.77)	14,381.15	(121,373.28)
107.3	WIP - SPECIAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107.4	WIP - STORM DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107.45	WIP - 2016 STORM DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.6	ACCUM DEPR-DISTRIBUTION PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.662	ACCUM DEPR-STATION EQUIPMENT	(2,897,276.91)	(22,469.30)	(26,262.07)	(26,262.07)	(26,262.07)	(19,890.74)	(25,008.87)	(25,707.24)	(20,136.28)	(25,676.14)	(26,270.94)	(15,269.66)	(285,486.32)	(3,182,763.23)
108.664	ACCUM DEPR-POLES, TOWERS, & FIXTURE	(17,286,973.51)	(84,462.86)	(105,003.19)	(106,885.04)	(100,018.00)	(99,436.29)	(98,738.86)	(111,594.83)	(95,779.99)	(120,996.02)	(110,920.45)	(111,127.88)	(65,383.91)	(1,219,127.32)
108.665	ACCUM DEPR-ON CONDUCTOR & DEVICES	(9,412,838.82)	(46,339.40)	(52,245.39)	(52,042.78)	(43,491.49)	(48,642.55)	(41,816.53)	(50,460.28)	(51,231.41)	(54,546.87)	(55,842.80)	(46,673.74)	(28,697.50)	(572,300.72)
108.666	ACCUM DEPR-UNDERGROUND CONDUIT	(1,341,487.41)	(6,612.33)	(6,613.21)	(6,563.28)	(6,624.03)	(6,624.03)	(6,624.03)	(6,600.99)	(6,670.41)	(6,670.41)	(6,677.44)	(6,677.44)	(6,691.45)	(79,649.05)
108.667	ACCUM DEPR-UNDERGROUND SCADA SOFTWARE	(5,087,557.82)	(30,158.96)	(29,872.46)	(35,234.23)	(21,263.94)	(34,879.16)	(33,169.02)	(29,357.48)	(34,551.61)	(30,625.81)	(32,191.03)	(31,957.77)	(34,161.04)	(377,422.93)
108.668	ACCUM DEPR-LINE TRANSFORMERS	(8,260,773.30)	(85,905.56)	(91,880.52)	(86,914.84)	(83,959.55)	45,251.20	(85,467.39)	(87,153.27)	(85,766.98)	(91,218.05)	(89,080.36)	(84,279.83)	40,630.92	(785,744.23)
108.669	ACCUM DEPR-SERVICES	(3,236,270.17)	(6,980.31)	(6,908.48)	(7,650.94)	(7,765.90)	(6,908.48)	(4,871.62)	(7,242.51)	(6,908.48)	(5,951.90)	(1,033.06)	(8,350.43)	(5,314.64)	(70,822.13)
108.67	ACCUM DEPR-METERS	(252,445.00)	(6,495.53)	(6,455.87)	(5,437.55)	(3,942.37)	(5,730.20)	(3,659.03)	(6,514.71)	(6,331.52)	(6,181.13)	(6,554.77)	(6,567.45)	(6,468.67)	(70,338.80)
108.671	ACCUM DEPR-INSTALLATIONS ON CUST PR	(1,653,661.45)	(10,513.28)	(12,319.06)	(13,644.26)	(6,430.94)	(7,005.31)	(11,839.68)	(10,118.52)	(11,839.68)	(15,949.29)	(11,488.90)	(13,005.57)	(13,981.84)	(141,956.80)
108.672	ACCUM DEPR-LEASED PROP CUST PREMISE	101,815.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(101,815.17)	0.00
108.673	ACCUM DEPR-STREET LIGHT & SIGN	(1,802,871.00)	(1,802,871.00)	(1,802,871.00)	(1,802,871.00)	(1,802,871.00)	(1,802,871.00)	(1,802,871.00)	(1,802,871.00)	(1,802,871.00)	(1,802,871.00)	(1,802,871.00)	(1,802,871.00)	(1,802,871.00)	(1,802,871.00)
108.674	ACCUM DEPR-AMI METERS	(1,718,893.11)	(25,925.21)	(26,029.95)	(26,533.08)	(25,712.10)	(27,052.25)	(26,861.70)	(27,888.68)	(27,321.11)	(26,477.47)	(23,209.67)	(26,935.83)	(314,220.81)	(2,033,113.92)
108.675	ACCUM DEPR-AMI HARDWARE	(60,680.44)	(894.03)	(894.03)	(894.03)	(894.03)	(894.03)	(894.03)	(894.03)	(894.03)	(894.03)	(894.03)	(894.03)	(894.03)	(1,072.38)
108.676	ACCUM DEPR-AMI SOFTWARE	(76,400.72)	(1,087.20)	(1,087.20)	(1,087.20)	(1,087.20)	(1,087.20)	(1,087.20)	(1,087.20)	(1,087.20)	(1,087.20)	(1,087.20)	(1,087.20)	(1,087.20)	(89,447.12)
108.677	ACCUM DEPR-AMI SUB & OTHER EQUIPMENT	(413,460.72)	(5,167.58)	(7,901.58)	(7,901.58)	(5,167.58)	(7,901.58)	(7,901.58)	(7,901.58)	(7,901.58)	(7,901.58)	(7,901.58)	(7,901.58)	(7,901.58)	(505,545.68)
108.678	ACCUM DEPR-SUBSTATION SCADA HARDWARE	(9,596.76)	(199.92)	(199.92)	(199.92)	(199.92)	(199.92)	(199.92)	(199.92)	(199.92)	(199.92)	(199.92)	(199.92)	(199.92)	(11,995.80)
108.679	ACCUM DEPR-SUBSTATION SCADA SOFTWARE	(6,640.72)	(138.34)	(138.34)	(138.34)	(138.34)	(138.34)	(138.34)	(138.34)	(138.34)	(138.34)	(138.34)	(138.34)	(138.34)	(6,800.80)
108.7	ACCUM DEPR FOR OFFICE FURN & EQUIP	(268,874.73)	(592.87)	(782.96)	(781.77)	(446.06)	(781.77)	(778.22)	61.89	(778.08)	(777.34)	(773.00)	(771.51)	(773.00)	(2,784,948.94)
108.711	ACC DEPR FOR COMPUTER EQUIP/SOFTWARE	(394,627.21)	(1,413.16)	(1,354.89)	(1,194.23)	(1,155.72)	(1,100.48)	(1,100.29)	(1,099.52)	(1,085.86)	(1,028.64)	(1,135.66)	(1,135.66)	(1,135.66)	(408,352.91)
108.715	CONTRA ACCUM DEPR - OFFICE FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.716	CONTRA ACCUM DEPR - COMPUTERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.72	ACCUM DEPR - UTILITY TRANSP. EQUIP.	(1,852,680.77)	(23,146.21)	(23,146.21)	(23,146.21)	(23,146.21)	(23,146.21)	(23,146.21)	(23,146.21)	(23,146.21)	(19,528.67)	(19,528.67)	(19,528.67)	(263,857.82)	(2,116,538.59)
108.721	ACCUM DEPR - LIGHT DUTY TRANS EQUIP	(418,162.07)	(3,660.52)	(3,660.52)	37,906.38	(3,884.10)	(3,884.12)	(3,884.10)	(3,884.12)	(5,385.77)	(5,385.79)	39,402.11	(6,063.47)	(6,063.43)	31,552.59
108.723	CONTRA ACCUM DEPR - CONTRA TRANSP. EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.73	ACCUM DEPR FOR STRUCTURES & IMPROVE	(1,633,855.25)	(3,643.74)	(3,643.74)	(3,643.74)	(3,643.74)	(3,643.74)	(3,643.74)	(3,643.74)	(3,643.74)	(3,643.74)	(3,643.74)	(3,643.74)	(3,643.74)	(4,371,980.98)
108.735	CONTRA - ACCUM DEPR STRUCT & IMPRV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.74	ACCUM DEPR FOR SHOP EQUIPMENT	(484,107.24)	(1,826.58)	(1,831.92)	(1,587.51)	(1,820.64)	(1,829.59)	(1,797.86)	(1,791.79)	(1,825.06)	(1,833.49)	(1,833.49)	(1,845.99)	(1,854.83)	(2,678.75)
108.745	CONTRA - ACCUM DEPR - TOOLS, SHOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.75	ACCUM DEPR FOR LABORATORY EQUIPMENT	(177,333.02)	(584.49)	(587.03)	(662.43)	(589.15)	(564.35)	(563.43)	(563.43)	(563.43)	(563.43)	(565.41)	(568.19)	(568.19)	(6,962.96)
108.755	CONTRA - ACCUM DEPR - LAB. EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.76	ACCUM DEPR FOR COMMUNICATIONS EQUIP	(213,951.00)	(3,671.77)	(3,684.78)	(3,684.78)	(3,684.78)	(3,684.78)	(3,684.78)	(3,684.78)	(3,684.78)	(3,684.78)	(3,684.78)	(3,684.78)	(3,684.78)	(4,624,335)
108.765	CONTRA ACCUM DEPR - COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.77	ACCUM DEPR FOR STORES EQUIPMENT	(74,930.75)	(224.49)	(224.49)	(224.49)	(224.49)	(224.49)	(224.49)	(222.51)	(224.49)	(223.09)	(224.49)	(222.51)	(222.51)	(468,825.77)
108.775	CONTRA ACCUM DEPR - STORES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.78	ACCUM DEPR FOR MISCELLANEOUS EQUIP	(125,764.52)	(789.72)	(789.72)	(789.72)	(785.40)	(785.30)	(796.34)	(796.34)	(793.14)	(792.92)	(792.92)	(792.92)	(792.92)	(9,497.36)
108.785	CONTRA - ACCUM DEPR - MISC EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.79	ACCUM DEPR FOR POWER OPERATED EQUIP	(388,666.23)	(2,588.81)	(2,588.80)	(2,588.81)	(2,588.80)	(2,588.81)	(2,588.80)	(2,588.81)	(2,637.31)	(2,638.81)	(2,638.81)	(2,638.81)	(2,638.81)	(3,114,119)
108.791	ACCUM DEPR - PWR EQUIP TRENCHER.ETC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.795	CONTRA ACCUM DEPR - POWER OPERATED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.8	WIP - RETIREMENT JPEC CREWS	108,824.43	3,513.62	(7,313.24)	8,526.38	7,014.20	336.50	4,418.60	2,444.69	(6,888.24)	13,850.48	(5,041.56)	(4,493.75)	(3,737.82)	12,629.86
108.81	WIP - RETIREMENT CONTRACTORS	1,758.56	(211.45)	(330.76)	122.06	809.00	341.54	(1,015.15)	222.90	1,874.63	53,899.69	10,927.93	24,839.91	(2,076.71)	89,403.59
121.0	NONUTILITY PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
122.0	ACCUM DEPR - NONUTILITY PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
123.1	PATRONAGE CAPITAL FROM ASSOC. COOPS	1,565,000.46	0.00	(5,367.73)	46,170.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,626,501.36
123.101	PATRONAGE CAPITAL - BIG RIVERS EC	280,525,069.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	280,525,069.00
123.102	VALUATION ALLOW - BREX PATR CAPITAL	(280,525,069.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(280,525,069.00)
123.22	INVESTMENTS IN CAP TERM CERT - CFC	936,482.11	0.00	0.00	(1,495.43)	0.00	0.00	0.00							

Jackson Purchase Energy
 Exhibit 33 - Balance Sheet Accounts
 Case No. 2019-00053

	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Total	Ending Balance	
241.2	PADUCAH CITY OCCUPATIONAL TAX	(11,493.98)	7,472.33	(2,915.18)	(2,929.52)	6,196.86	(2,867.44)	(3,004.10)	5,470.62	(2,695.49)	(3,092.81)	7,301.32	(3,117.79)	(3,550.70)	2,268.10	(9,225.88)
241.21	MARSHALL CO. OCCUPATIONAL LIC. TAX	(967.97)	639.43	(252.10)	(235.84)	503.08	(230.82)	(256.98)	399.21	(269.38)	(308.84)	648.07	(255.55)	(388.21)	(7.93)	(975.90)
241.22	MARSHALL CO. OCC. LIC. TAX-SCHOOLS	(228.63)	160.36	(56.57)	(45.07)	100.25	(46.58)	(51.60)	90.83	(54.63)	(64.51)	115.41	(56.92)	(80.61)	10.36	(217.88)
241.23	MCCRACKEN CO. OCCUPATIONAL TAX	(3,415.05)	2,235.07	(881.80)	(893.91)	1,789.07	(891.37)	(907.27)	1,490.62	(983.45)	(1,038.42)	1,109.42	(1,447.34)	(1,447.34)	26.37	(3,339.68)
241.24	BALLARD CO. OCCUPATIONAL TAX	(997.63)	642.23	(264.80)	(281.06)	543.97	(271.07)	(312.62)	445.68	(317.12)	812.42	(316.37)	(278.47)	(414.42)	(11.63)	(1,009.26)
241.25	GRAVES CO. OCCUPATIONAL TAX	(736.04)	462.77	(192.39)	(198.92)	408.39	(196.97)	(226.91)	333.85	(238.83)	(247.56)	574.70	(205.33)	(289.24)	(16.44)	(752.48)
241.26	LIVINGSTON CO.-OCCUPATIONAL TAX	(1,159.52)	722.87	(323.07)	(310.19)	678.39	(298.57)	(375.09)	530.91	(389.47)	(403.17)	973.94	(321.92)	(477.81)	6.82	(1,152.70)
241.27	CALVERT CITY-OCCUPATIONAL TAX	(167.49)	106.99	(47.62)	(47.77)	96.83	(45.83)	(46.88)	80.79	(48.87)	(60.81)	126.19	(52.99)	(71.21)	(11.18)	(178.67)
241.3	ACCRUED TAXES- BALLARD CO. SCHOOL	(10,228.07)	(2,489.56)	(955.39)	2,065.12	3,018.42	660.70	(758.98)	(3,274.40)	(1,891.63)	819.24	1,022.75	3,054.58	(2,711.69)	(1,440.84)	(11,668.91)
241.31	ACCRUED TAXES- CARLISLE CO. SCHOOL	(1,968.24)	(667.55)	(150.52)	329.55	410.10	215.58	(280.52)	(1,605.20)	(382.55)	509.90	115.02	422.99	(86.67)	(1,054.87)	(1,968.24)
241.32	ACCRUED TAXES- GRAVES CO. SCHOOL	(7,750.37)	(2,959.00)	(571.25)	1,793.06	1,785.21	1,081.08	(1,054.36)	(3,244.74)	(1,469.57)	1,146.42	1,729.89	1,695.48	(916.99)	(994.77)	(8,745.14)
241.33	ACCRUED TAXES-LIVINGSTON CO. SCHOOL	(28,827.79)	(8,750.84)	(1,293.42)	13,884.46	(2,523.30)	3,733.16	(6,080.80)	(2,598.59)	(2,441.32)	3,063.46	6,153.23	1,113.24	(10,585.22)	(6,325.94)	(35,153.73)
241.34	ACCRUED TAXES-MCCRACKEN CO. SCHOOL	(66,246.47)	(11,773.31)	(2,536.86)	9,668.37	11,200.00	1,415.68	(13,154.65)	(20,851.63)	(6,700.65)	11,077.39	11,085.51	14,776.21	(10,376.37)	(6,190.31)	(72,436.78)
241.35	ACCRUED TAXES- MARSHALL CO. SCHOOL	(23,457.58)	(5,532.89)	1,867.05	4,538.86	2,131.83	358.52	(5,633.19)	(5,284.98)	666.81	11,682.90	550.72	(5,848.83)	(2,205.88)	(2,689.08)	(26,146.66)
241.36	School Tax Clearing for Refunds	1.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.83
242.1	ACCURED RENTALS	0.00	(391,218.33)	35,565.36	35,565.36	35,565.36	35,565.36	35,565.36	35,565.36	35,565.36	35,565.36	35,565.36	35,565.36	35,565.36	(0.00)	(0.00)
242.2	ACCURED PAYROLL	(237,054.39)	111,191.83	(22,995.69)	(61,349.24)	90,378.28	(45,441.09)	(48,574.32)	90,718.99	(49,893.97)	62,215.44	(27,590.38)	(27,626.40)	46,508.50	117,541.95	(119,512.44)
242.3	ACCURED COMPENSATED ABSENCES	(335,060.87)	(45,668.25)	(45,668.25)	(22,472.17)	(8,832.58)	(8,197.52)	(10,459.87)	1,029.77	(10,802.19)	(11,999.40)	(4,670.21)	29,323.75	80,821.97	(10,580.04)	(345,640.91)
242.35	Accrued Non-Productive Wages	1,216.63	(286.37)	(433.09)	3,404.99	(3,831.77)	2,163.73	(2,136.05)	444.82	1,380.41	55.27	(1,799.07)	5,583.31	(5,762.81)	(1,216.63)	0.00
242.4	ACCURED INSURANCE	(16,765.90)	0.00	0.00	12,435.00	4,330.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,800.44)	9,965.46	(6,800.44)
242.5	ACCURED AUDITORS EXPENSE	(16,000.00)	(1,333.00)	(1,333.00)	13,417.00	(1,333.00)	(1,333.00)	(1,333.00)	(1,333.00)	(1,333.00)	(1,333.00)	(1,333.00)	(1,333.00)	(1,087.00)	(1,000.00)	(17,000.00)
252.0	CUSTOMER ADVANCES FOR CONSTRUCTION	(135,354.72)	0.00	0.00	0.00	0.00	0.00	(4,204.20)	0.00	(5,767.30)	0.00	(6,320.00)	(1,424.25)	0.00	(19,715.75)	(155,070.47)
253.0	OTHER DEFERRED CREDITS	(2,788.70)	0.00	(66,528.84)	0.00	62,274.31	(8,245.05)	0.00	0.00	186.30	0.00	2,360.99	0.00	0.00	(9,952.29)	(12,740.99)
253.05	OTHER DEFERRED CR - CAP. CR. REFUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
253.1	OTHER DEFERRED CR - URD ADVANCE PMT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
253.2	FEMA DISALLOWANCE RESERVE	(726,455.63)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(726,455.63)
360.0	DIST PLANT - LAND AND LAND RIGHTS	274,958.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	274,958.43
362.0	DIST PLANT - SUBSTATION EQUIPMENT	19,681,423.15	20,052.89	0.00	0.00	0.00	12,545.09	(1,269.92)	(8,086.08)	2,890.50	575.24	0.00	0.00	5,194.25	31,901.97	19,713,325.12
362.161	DIST PLANT - SUBSTATN SCADA HARDWARE	47,988.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,988.85
362.162	DIST PLANT - SUBSTATN SCADA SOFTWARE	33,207.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,207.15
364.0	DIST PLANT - POLES, TOWERS, FIXTURES	40,227,711.12	104,231.07	65,801.74	61,552.69	61,809.96	55,607.78	64,860.84	46,681.18	47,033.98	27,912.73	37,796.40	94,025.04	93,199.30	760,512.71	40,988,223.83
365.0	DIST PLANT - OH CONDUCTR & DEVICES	20,827,706.09	26,412.25	17,177.10	24,966.83	27,822.53	17,219.28	21,700.56	14,667.70	13,127.16	10,077.55	23,717.14	10,936.67	31,914.01	279,738.78	21,107,444.87
366.0	DIST PLANT - UNDERGROUND CONDUIT	4,696,260.42	623.82	0.00	7,684.57	0.00	0.00	21,152.26	11,786.21	0.00	4,993.73	0.00	9,949.87	11.07	56,300.53	4,752,560.95
367.0	DIST PLANT - URD CONDUCTR & DEVICES	15,061,196.01	17,576.96	22,759.72	53,964.82	55,935.69	29,489.11	58,644.28	17,622.09	27,677.42	30,843.14	55,611.99	148,657.83	51,514.47	570,297.52	15,631,493.53
368.0	DIST PLANT - LINE TRANSFORMERS	20,938,470.73	86,451.66	12,679.43	94,901.22	17,686.18	(44,487.00)	52,444.78	46,079.59	34,382.67	31,003.82	109,675.22	48,830.35	(102,191.83)	387,456.09	21,325,926.82
369.0	DIST PLANT - SERVICES	9,101,514.67	21,215.21	44,433.03	39,030.40	27,797.46	37,651.85	36,348.23	38,358.92	35,795.35	35,777.76	35,681.93	60,844.25	25,163.89	439,098.28	9,539,612.95
370.0	DIST PLANT - METERS	1,949,081.63	4,461.89	(39.53)	2,845.85	3,069.61	2,263.40	(2,854.08)	483.00	4,512.40	4,993.63	3,815.35	6,227.44	32,320.12	1,981,401.75	1,953,801.75
370.1	DIST PLANT - AMI METERS	5,026,376.72	4,449.39	(1,905.70)	(1,394.82)	(2,203.56)	(855.66)	13,686.96	10,332.50	(808.74)	(1,553.75)	68,734.93	(5,178.61)	(2,617.36)	80,685.58	5,107,062.30
370.161	DIST PLANT - AMI HARDWARE	53,643.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,643.93
370.162	DIST PLANT - AMI SOFTWARE	65,234.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,234.43
370.2	DIST PLANT - AMI SUB & OTHER EQUIP	1,422,426.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,422,426.15
371.0	DIST PLANT - INSTAL ON CUST PREMISE	2,153,860.35	11,500.33	14,692.47	16,729.01	8,713.88	9,429.76	8,647.27	12,030.65	6,791.35	4,703.67	11,084.04	8,154.74	10,611.33	123,088.50	2,276,948.85
372.0	DIST PLANT - LSD PROP ON CUST PREM	1,058.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,058.14)	(1,058.14)	0.00
373.0	DIST PLANT - ST LIGHT & SIGN SYS	623,608.95	0.00	4.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.51	623,613.46
389.0	GEN PLT - LAND AND LAND RIGHTS	86,866.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86,866.25
390.0	GEN PLT - STRUCTURES & IMPROVEMENTS	2,801,667.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,801,667.50
391.0	GEN PLT - OFFICE FURNITURE & EQUIP	316,618.44	(191.00)	0.00	0.00	0.00	0.00	0.00	0.00	(857.91)	0.00	0.00	0.00	0.00	(1,384.07)	315,234.37
391.1	GEN PLT - COMPUTER EQUIP/ SOFTWARE	421,642.92	0.00	0.00	0.00	(335.16)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,433.14	428,075.06
392.0	GEN PLT - UTILITY TRANSP. EQUIP.	3,311,140.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,000.00	28,450.24	3,365,590.49
392.1	GEN PLT - LIGHT DUTY TRANSP. EQUIP	508,826.84	1,601.94	0.00	33,429.50	0.00	0.00	0.00	0.00	0.00	0.00	(12,061.02)	7,256.11	0.00	120,326.53	629,153.37
393.0	GEN PLT - STORES EQUIPMENT	99,558.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99,558.15
394.0	GEN PLT - TOOLS, SHOP, GARAGE EQUIP	648,190.91	3,044.01	960.75	739.77	840.89	2,670.00	1,001.68	8,108.74	4,536.40	1,611.08	0.00	2,249.32	1,590.21	27,352.85	675,543.76
395.0	GEN PLT - LABORATORY EQUIPMENT	235,211.33	0.00	456.60	381.60	0.00	0.00	0.00	0.00	0.00	0.00	356.72	500.84	0.00	1,695.76	236,907.09
396.0	GEN PLT - POWER OPERATED EQUIPMENT	491,707.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,821.78	177.24	0.00	0.00	0.00	5,999.00	497,706.73
397.0	GEN PLT - COMMUNICATIONS EQUIPMENT	881,147.01	0.00	3,124.94	0.00	0.00	0.00	0.00	0.00	0.00	(583.80)	0.00	0.00	0.00	3,124.94	884,271.95
398.0	GEN PLT - MISCELLANEOUS EQUIPMENT	179,449.52	0.00	0.00	0.00	0.00	0.00	1,325.00	0.00	0.00	0.00	0.00	0.00	0.00	1,325.00	180,774.52

**Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List**

Exhibit 34

**Case No. 2018-00407
Orders entered December 11, 2018 and March 26, 2019
Sponsoring Witness: Jeff Williams**

Description of Filing Requirement:

A schedule comparing each income statement account or subaccount included in the Distribution Cooperative's chart of accounts for each month of the 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 at the end of the particular month

Response:

Please see attached.

Jackson Purchase Energy
 Exhibit 34 - Income Statement Accounts
 Case No. 2019-00053

	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Total	
403.6	DEPR. EXP. - DISTRIBUTION PLANT	0.00	457,498.50	458,250.08	458,994.34	459,621.89	460,353.31	460,962.31	462,798.52	463,865.81	465,188.96	465,395.25	467,240.81	468,292.59	5,548,462.37
403.7	DEPR. EXP. - GENERAL PLANT	0.00	12,604.78	12,509.46	12,477.69	12,494.65	12,235.35	12,340.30	12,278.14	12,302.77	12,231.78	12,074.23	12,082.13	12,035.45	147,666.73
408.7	PUBLIC SERV. COMM.(PSC) ASSESSMENT	0.00	6,506.76	6,506.76	6,506.76	6,506.76	6,506.76	6,506.76	7,079.93	7,079.93	7,079.93	7,079.93	7,079.93	7,079.93	81,520.14
411.6	GAINS FROM DISPOSITION OF UTILITY PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
415.0	REV/POWER PLUS CR CARD ROYALTIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
416.0	COST & EXPENSES/POWER PLUS CR CARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
417.0	Misc Income - Material Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
417.1	EXPENSES OF NONUTILITY OPERATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
417.11	CUSTOMER SERVICE COSTS-LONG DIST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
417.12	ADMIN & GENERAL COSTS- LONG DIST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
418.0	EXPENSES OF NON-UTILITY PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
418.05	REVENUES FROM NON-UTILITY PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
418.1	EQUITY IN EARNINGS- SUB. COMPANIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
419.0	INTEREST INCOME	0.00	(5,832.30)	(5,121.65)	(5,258.88)	(5,715.29)	(6,308.35)	(6,203.37)	(5,821.57)	(5,571.81)	(5,073.69)	(5,109.82)	(5,179.54)	(5,155.38)	(66,351.63)
419.01	INTEREST INCOME - ACCIDENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
419.6	INTEREST INCOME - CUSHION OF CREDIT	0.00	(26,356.18)	(23,906.65)	(26,211.72)	(25,820.24)	(26,790.56)	(25,710.59)	(27,013.51)	(27,128.23)	(26,027.39)	(27,353.95)	(26,583.99)	(27,241.54)	(316,144.53)
421.0	MISCELLANEOUS NON-OPERATING INCOME	0.00	(28.00)	(24.50)	(24.00)	(28.25)	(22.75)	(34.75)	(29.00)	(29.00)	(30.25)	(881.26)	(17,389.59)	(18,357.10)	(18,357.10)
421.1	GAINS ON DISPOSITION OF PROPTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(24,000.00)	0.00	(6,000.00)	(6,750.00)	0.00	(6,000.00)	(42,750.00)
421.11	LOSS ON DISPOSITION OF PROPERTY	0.00	20.35	1,630.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,651.00
424.0	OTHER CAP. CRS. & PATR. CAP. ALLOC	0.00	0.00	0.00	(203,639.85)	0.00	0.00	0.00	0.00	0.00	(26,167.56)	0.00	0.00	(22,186.88)	(251,994.29)
426.1	MSC INCOME DEDUCTIONS - DONATIONS	0.00	200.00	100.00	200.00	0.00	100.00	0.00	0.00	0.00	0.00	300.00	1,000.00	0.00	1,915.39
426.3	Penalty Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
427.1	MSC INCOME DEDUCTIONS - WRITE OFFS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
427.1	INTEREST ON LONG TERM DEBT - RUS	0.00	52,704.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,704.63
427.105	INT. ON LONG TERM DEBT - RUS/FFC	0.00	69,154.02	62,409.21	69,095.90	66,101.11	68,304.48	66,101.11	67,513.05	67,513.05	65,335.18	66,721.62	64,569.30	71,077.28	803,895.30
427.5	INTEREST ON LONG-TERM DEBT - CFB	0.00	12,373.86	47,621.05	52,454.71	50,711.69	52,283.60	50,486.65	51,972.13	50,188.58	51,741.11	50,001.96	51,499.69	51,393.27	514,999.69
427.6	INT. ON LTD - COBANK	0.00	60,847.48	54,894.59	60,302.78	58,030.28	59,596.83	57,258.31	58,808.14	58,468.13	56,235.92	57,746.34	55,544.33	57,027.95	694,761.08
431.0	INTEREST EXP-SHORT TERM- COBANK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431.01	INTEREST EXP-SHORT TERM - CFC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	229.17	373.57	916.66	305.56	397.63	2,222.59
431.02	INTEREST EXP-SHORT TERM - GMAC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431.1	INTEREST EXPENSE/CUSTOMER DEPOSITS	0.00	1,163.24	1,175.70	1,194.57	1,203.42	1,190.28	1,193.79	1,202.23	1,206.53	1,223.78	1,241.81	1,249.50	1,904.93	15,172.18
431.2	INTEREST EXP - RATE FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431.2	INTEREST EXP - PAST SERVICE LIABILITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431.3	INTEREST EXPENSE - TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440.1	RESIDENTIAL SALES	0.00	(4,462,213.63)	(3,002,217.04)	(3,088,941.65)	(2,472,805.50)	(2,822,551.65)	(4,018,757.52)	(5,060,381.97)	(4,201,516.56)	(2,814,125.95)	(2,692,388.86)	(3,233,273.87)	(4,446,929.75)	(42,316,103.95)
440.105	RESIDENTIAL SALES - GREEN POWER	0.00	(4.20)	(4.20)	(4.20)	(4.20)	(4.20)	(4.20)	(4.20)	(4.20)	(4.20)	(4.20)	(4.20)	(4.20)	(67.20)
441.0	IRRIGATION SALES	0.00	(660.69)	82.51	(136.20)	(223.44)	(200.56)	(2,450.08)	(4,340.61)	(3,598.61)	(197.55)	(184.50)	(210.96)	(1,119.59)	(13,240.28)
441.005	IRRIGATION SALES - GREEN POWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
442.1	SMALL COMMERCIAL (UNDER 1000 KVA)	0.00	(1,860,372.79)	(1,597,512.11)	(1,756,488.11)	(1,513,517.91)	(1,746,022.52)	(1,953,875.21)	(2,061,442.35)	(1,977,137.22)	(1,856,417.81)	(1,768,005.76)	(1,714,959.24)	(2,005,792.82)	(21,811,543.85)
442.105	SMALL COMMERCIAL - GREEN POWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,151.59)
442.2	LARGE COMMERCIAL (OVER 1000 KVA)	0.00	(476,472.58)	(457,898.61)	(379,896.99)	(369,970.55)	(400,087.25)	(376,440.04)	(384,746.28)	(366,757.09)	(353,738.47)	(344,583.93)	(353,774.26)	(344,039.19)	(4,588,379.27)
442.205	LARGE COMMERCIAL - GREEN POWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
442.21	INDUSTRIAL - SHELL PIPELINE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
442.22	INDUSTRIAL-VULCAN MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
444.0	PUBLIC STREET & HIGHWAY LIGHTING	0.00	(7,068.94)	(8,653.38)	(12,522.19)	(12,716.59)	(8,801.30)	(12,772.06)	(8,433.43)	(9,543.06)	(10,297.42)	(9,036.88)	(15,424.24)	(12,316.16)	(127,585.65)
444.005	PUBLIC STREET/HWY LGTNG - GREEN PWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
445.0	OTHER SALES TO PUBLIC AUTHORITIES	0.00	(54,175.20)	(45,591.13)	(51,369.88)	(47,294.82)	(54,136.62)	(77,678.53)	(97,633.14)	(83,556.26)	(64,708.00)	(54,487.46)	(50,308.32)	(57,110.08)	(738,049.44)
445.005	SALES- PUBLIC AUTHORITY - GREEN PWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450.1	PENALTIES (ACCT. REG. - ELECTRIC)	0.00	(48,240.70)	(36,733.46)	(49,701.20)	(39,596.24)	(29,716.74)	(35,823.77)	(44,469.99)	(47,547.92)	(46,464.97)	(38,153.20)	(32,477.68)	(36,738.31)	(485,660.18)
451.0	MISC SERV REV. - CONNECT & RECONNECT FEE	0.00	(8,275.00)	(9,085.00)	(10,125.00)	(8,050.00)	(12,450.00)	(12,125.00)	(11,275.00)	(14,050.00)	(10,300.00)	(12,275.00)	(11,025.00)	(7,450.00)	(126,485.00)
451.1	MISC SERVICE REVENUE-COLLECTIONS	0.00	(1,165.00)	(2,605.00)	(4,900.00)	(840.00)	(3,325.00)	(1,040.00)	(3,250.00)	(1,580.00)	(2,040.00)	(1,840.00)	(1,580.00)	(1,480.00)	(34,745.00)
451.2	MISC SERV REV-NOT USED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451.21	MISC SERV REV - AFTER HR CONNECTION	0.00	(575.00)	(1,325.00)	(1,175.00)	(500.00)	(2,050.00)	(1,225.00)	(445.00)	(1,850.00)	(775.00)	(2,175.00)	(875.00)	(625.00)	(13,595.00)
451.3	MISC SERVICE REVENUE-RET CHECKS	0.00	(1,040.00)	(700.00)	(880.00)	(1,060.00)	(1,120.00)	(640.00)	(820.00)	(1,100.00)	(1,080.00)	(1,120.00)	(740.00)	(580.00)	(10,880.00)
451.4	MISC SERV REV- LATE PYMT-ERC LOANS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451.5	MISC SERV REV - AMR INSTALLATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451.6	MISC SERV REV - AMR MONTHLY CHARGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451.7	MISC SERV - REV SEC. LIGHT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
454.0	RENT FROM ELECTRIC PROPERTY	0.00	(53,483.94)	(51,548.94)	(49,613.94)	(51,548.94)	(53,483.94)	(51,548.94)	(51,548.94)	(51,548.94)	(52,318.94)	(51,548.94)	(51,548.94)	(51,548.94)	(621,292.33)
456.0	OTHER ELECTRIC REVENUES	0.00	(50.00)	(50.00)	(50.00)	(50.00)	(50.00)	(50.00)	(50.00)	(50.00)	(50.00)	(50.00)	(50.00)	(50.00)	(660.00)
456.1	OTHER ELECTRIC REVENUES-LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555.0	PURCHASED POWER	0.00	5,042,003.55	3,895,581.68	3,944,810.81	3,395,77									

Jackson Purchase Energy
 Exhibit 34 - Income Statement Accounts
 Case No. 2019-00053

	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Total
597.0 MAINTENANCE OF METERS	0.00	0.00	0.00	1,194.79	0.00	0.00	0.00	0.00	23,462.91	0.00	0.00	0.00	0.00	24,657.70
597.1 MAINTENANCE OF AMI METERS	0.00	9,236.70	6,626.01	7,863.88	11,359.19	6,528.14	887.66	2,651.38	2,693.06	482.15	1,899.72	513.66	0.00	50,741.55
597.2 MAINTENANCE OF AMI EQUIPMENT	0.00	557.28	0.00	0.00	0.00	293.76	0.00	0.00	0.00	0.00	0.00	20.95	0.00	871.99
597.25 AMI Maintenance- Tracking	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
598.0 MAINT. OF MSC. DISTRIBUTION PLANT	0.00	17,177.04	23,379.03	15,700.89	18,472.66	18,529.02	19,671.18	12,082.28	16,657.94	17,954.78	23,243.79	29,170.39	26,349.03	238,388.03
598.1 MAINT OF MSC DIST PLANT-TELE. ACCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
901.0 SUPERVISION OF CUSTOMER RECORDS	0.00	11,590.45	11,230.45	11,086.69	10,410.50	10,864.67	12,169.50	11,721.80	12,181.80	12,426.62	11,266.62	10,384.00	11,186.32	136,622.71
902.0 METER READING EXPENSES	0.00	2,319.18	0.00	1,785.52	0.00	998.95	464.04	3,123.31	4,130.51	1,191.85	1,620.32	1,705.57	1,095.15	18,434.40
902.1 METER READING EXPENSES-SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
903.0 CUSTOMER RECORDS & COLLECTION EXP.	0.00	29,724.71	27,375.58	29,459.84	26,378.80	27,318.73	29,419.05	27,839.26	28,348.40	27,010.71	24,885.03	19,617.00	23,814.26	321,191.97
903.1 CUSTOMER RCDS & COLL.-OVER & SHORT	0.00	113.66	0.00	0.00	45.19	(0.05)	0.00	98.98	98.98	26.10	61.11	0.00	101.26	340.75
903.2 CUST.RCDS & COLL. - COMPLAINTS, ADJ	0.00	8,010.96	8,220.38	8,455.94	6,991.23	7,983.77	8,105.19	7,616.85	8,644.33	8,100.90	6,786.27	5,438.54	5,685.97	90,040.33
903.3 CUST RCDS & COLL. - CONNECTS & DISC	0.00	7,869.54	6,493.11	7,176.18	5,883.56	6,485.73	7,250.50	7,314.86	6,498.74	7,082.18	7,078.55	6,677.11	5,763.21	81,573.27
903.4 CUST RCDS & COLL. - DELINQUENT ACCTS	0.00	5,333.43	10,813.33	16,380.53	4,478.82	17,488.09	14,407.86	5,448.39	21,992.50	10,099.79	15,038.46	11,474.84	8,431.32	140,387.36
903.41 DELINQUENT ACCTS OVER 30 DAYS	0.00	255.29	533.07	897.92	359.01	71.94	412.14	580.24	1,273.33	860.25	693.69	396.39	349.22	7,322.49
903.5 CUST RECORDS - DOCUMENT SCANNING	0.00	3,136.54	2,552.45	2,961.81	3,080.59	2,776.37	2,600.77	1,760.58	2,980.99	918.73	464.26	447.31	374.43	24,054.83
903.6 CREDIT CARD FEES	0.00	10,499.26	11,693.61	11,737.52	13,671.59	10,907.27	11,088.85	11,212.49	12,384.31	13,343.12	12,604.69	12,081.95	11,242.73	142,667.39
903.7 CUSTOMER RECORDS - AMI	0.00	10,885.06	25,677.01	8,712.82	13,923.56	9,023.40	9,545.89	9,810.01	8,788.25	10,209.64	11,981.14	9,314.51	19,825.21	147,696.50
903.8 CUSTOMER RECORDS - NISC TRAINING	0.00	0.00	0.00	294.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	294.44
904.0 UNCOLLECTIBLE ACCOUNTS EXPENSES	0.00	19,500.00	19,500.00	19,500.00	19,500.00	19,500.00	19,500.00	19,500.00	19,500.00	19,500.00	19,500.00	19,500.00	19,500.00	170,968.00
904.1 UNCOLLECTIBLE ACC EXP-CREDIT BUREAU	0.00	0.00	1,748.88	831.45	1,233.32	449.00	1,023.28	555.89	874.98	874.92	1,330.96	736.44	947.73	11,206.85
907.0 CUSTOMER SERVICE - SUPERVISION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
907.1 CUSTOMER ASSISTANCE EXPENSES	0.00	51,172.48	52,366.00	52,366.00	52,366.00	50,511.00	65,775.00	62,714.00	62,714.00	62,714.00	62,714.00	49,555.00	38,043.00	682,133.00
908.51 CUSTOMER ASSISTANCE EXPENSE-FOOD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
908.56 CUSTOMER ASSISTANCE EXPENSE-PRIZES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
908.64 CUST ASST EXP-PRINTING-APPLICATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
909.0 INFORMATION & INSTRUCTIONAL EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
909.4 MEDIA AD EXPENSE - MISCELLANEOUS	0.00	0.00	0.00	0.00	274.40	15.60	0.00	0.00	0.00	31.20	0.00	0.00	0.00	321.20
909.41 ADV. - SAFETY OR CONSV - NEWSPAPER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
909.42 ADV. - SAFETY OR CONSV - RADIO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
909.43 ADVERTISING - SAFETY OR CONSV. - TV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
909.44 ADV. - SAFETY OR CONSV. - PERIODICALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
909.45 ADV. - SAFETY OR CONSV - DIRECTORIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
909.6 ADVERTISING - SAFETY OR CONSV-MISC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
909.61 ADV.-SAFETY OR CONSV - BROCHURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
910.0 MSC CUSTOMER SVC & INFORMATION EXP	0.00	6,639.69	6,467.22	7,142.56	5,883.80	6,967.80	7,241.60	6,323.86	7,026.25	6,715.95	6,368.47	6,434.93	7,130.94	80,343.07
911.0 CUSTOMER SERVICE-SUPERVISOR SALES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
912.0 DEMONSTRATING & SELLING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
912.1 INCENTIVE - Touchstone Home	0.00	0.00	750.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,750.00
912.12 INCENTIVE-PILOT COMMERCIAL EE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
912.16 INCENTIVE-COMMERCIAL-HI-EFFCNCY LIGHTS	0.00	2,699.20	3,934.00	0.00	0.00	0.00	2,187.40	24,218.95	29,566.97	24,186.05	20,541.85	0.00	625.42	107,959.84
912.165 INCENTIVE-COMMERCIALINDUSTRIAL GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,721.55	0.00	3,721.55
912.2 INCENTIVE - HVAC REPLACEMENT	0.00	3,850.00	1,600.00	200.00	4,400.00	600.00	1,200.00	700.00	1,950.00	200.00	1,350.00	1,400.00	1,250.00	18,700.00
912.3 INCENTIVE - ELECTRIC WATER HEATER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
912.4 INCENTIVE - WASHING MACHINE	0.00	2,400.00	1,900.00	1,500.00	700.00	1,800.00	1,200.00	1,600.00	1,100.00	1,000.00	800.00	1,100.00	1,000.00	16,100.00
912.41 INCENTIVE -REFRIGERATOR REPLACEMENT	0.00	1,400.00	1,400.00	1,400.00	500.00	200.00	800.00	800.00	500.00	300.00	400.00	300.00	100.00	8,100.00
912.42 INCENTIVE- HVAC TUNE-UP RESIDENTIAL	0.00	125.00	100.00	75.00	300.00	600.00	2,900.00	2,450.00	2,575.00	1,575.00	475.00	550.00	225.00	11,950.00
912.425 INCENTIVE - HVAC TUNE-UP COMMERCIAL	0.00	900.00	0.00	0.00	0.00	0.00	0.00	0.00	1,450.00	0.00	0.00	0.00	0.00	2,950.00
912.43 INCENTIVE - RESIDENTIAL WEATHERIZATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
912.44 INCENTIVE - CFLS	0.00	0.00	0.00	0.00	2,617.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,617.30
912.47 Incentive-EE Outdoor Lighting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
912.56 DEMO & SELLING - PRIZES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
912.6 DEMO & SELLING - PRINTING/MISC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
912.7 DEMO & SELLING - EMBOSSED ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
912.8 DEMO & SELLING - COOP MONTH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
912.9 BIG RIVERS REIMB. - ENERGY PROGRAM	0.00	(11,374.20)	(9,684.00)	(5,175.00)	(8,517.30)	(3,800.00)	(8,287.40)	(29,768.95)	(37,141.97)	(27,261.05)	(23,566.85)	(7,071.55)	(3,200.42)	(174,848.69)
913.0 ADVERTISING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
913.4 ADVERTISING - MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
913.41 ADVERTISING - NEWSPAPER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
913.42 ADVERTISING - RADIO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
913.43 ADVERTISING - TELEVISION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
913.44 ADVERTISING - PERIODICALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
913.45 ADVERTISING - DIRECTORIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
913.6 ADVERTISING - MEMBER NEWSLETTERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
913.8 SALES & PROMO EXP-MEMBER NEWSLETTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
920.0 ADMINISTRATIVE & GENERAL SALARIES	0.00	55,994.91	41,988.11	42,860.90	42,480.36	39,957.74	40,231.94	42,408.06	40,987.33	42,667.73	47,492.41	33,175.01	50,671.78	520,916.28
920.01 ADMIN & GEN. - JOINT USE SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
920.015 ADMIN & GEN. - FEMA COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
920.02 ADMINS. & GENERAL EXPENSES - SAFETY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
920.1 ADMIN. & GEN. SALARIES - MANAGER	0.00	16,902.66	18,609.61	21,935.34	19,384.78	18,733.54	19,845.80	29,665.75	27,190.00	20,259.53	1,677.18	5,490.27	17,985.56	217,680.02
920.5 ADMIN. & GEN. SALARIES - SCANNING	0.00	2,273.81	3,158.17	2,995.04	2,874.40	2,872.65	2,950.50	2,864.46	2,414.12	3,655.04	2,418.63	3,621.82	3,801.98	33,801.98
920.8 ADMIN														

Jackson Purchase Energy
 Exhibit 34 - Income Statement Accounts
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	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Total
930.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.4	0.00	0.00	159.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	159.08
930.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.92	0.00	20.00	130.00	(80.00)	(100.00)	110.00	(580.00)	490.00	(430.00)	220.00	160.00	10.00	40.00	(10.00)
935.0	0.00	84.60	359.11	0.00	391.23	1,068.19	2,793.45	200.45	0.00	214.58	160.06	0.00	0.00	5,271.67
935.1	0.00	1,473.74	5,281.84	1,992.32	13,904.25	9,953.63	1,454.73	3,401.58	1,026.68	2,238.83	2,746.22	2,853.04	3,463.81	49,790.67
935.2	0.00	1,292.40	1,873.02	0.00	1,348.00	146.77	3,291.25	201.12	387.44	661.25	70.30	0.00	109.69	9,381.24
935.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
935.4	0.00	2,350.45	491.19	2,585.04	2,371.60	3,396.22	5,525.10	2,511.93	6,210.64	2,456.99	5,566.33	3,403.87	3,340.24	40,209.60
935.401	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
935.5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
998.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
998.1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
998.2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	220,327.66
999.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	695,597.55
999.999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Jackson Purchase Energy
 Exhibit 34 - Income Statement Accounts
 Case No. 2019-00053

	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Total	
403.6	DEPR. EXP. - DISTRIBUTION PLANT	0.00	448,424.16	449,114.12	450,083.90	450,815.75	451,190.70	451,954.07	452,806.69	453,413.12	453,934.34	455,118.55	455,795.63	456,400.94	5,429,050.97
403.7	DEPR. EXP. - GENERAL PLANT	0.00	12,713.13	12,675.04	12,519.18	12,477.36	12,389.46	12,366.36	12,359.12	12,374.09	12,324.31	12,321.78	12,335.57	12,429.02	149,284.42
406.7	PUBLIC SERV. COMM.(PSC) ASSESSMENT	0.00	6,400.72	6,400.72	6,400.72	6,400.72	6,400.72	6,401.05	6,506.76	6,506.76	6,506.76	6,506.76	6,506.76	6,506.76	77,445.21
411.6	GAINS FROM DISPOSITION OF UTILITY PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
415.0	REV/POWER PLUS CR CARD ROYALTIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
416.0	COST & EXPENSES/POWER PLUS CR CARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
417.0	Misc Income - Material Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
417.1	EXPENSES OF NONUTILITY OPERATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
417.11	CUSTOMER SERVICE COSTS-LONG DIST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
417.12	ADMIN & GENERAL COSTS- LONG DIST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
418.0	EXPENSES OF NON-UTILITY PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
418.05	REVENUES FROM NON-UTILITY PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
418.1	EQUITY IN EARNINGS- SUB. COMPANIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
419.0	INTEREST INCOME	0.00	(5,200.38)	(5,504.68)	(6,114.39)	(6,184.50)	(6,589.41)	(6,474.52)	(6,269.37)	(6,129.45)	(5,759.15)	(5,745.72)	(5,868.68)	(6,070.91)	(71,911.24)
419.01	INTEREST INCOME - ACCIDENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
419.6	INTEREST INCOME - CUSHION OF CREDIT	0.00	(25,078.23)	(23,191.77)	(25,214.14)	(24,504.12)	(25,110.80)	(24,707.46)	(25,635.67)	(25,376.40)	(25,017.78)	(25,120.32)	(25,799.79)	(26,173.30)	(300,929.78)
421.0	MISCELLANEOUS NON-OPERATING INCOME	0.00	0.00	0.00	(34.75)	0.00	(66.00)	(30.50)	0.00	(27.25)	(30.75)	(26.65)	(449.20)	(22,791.97)	(23,517.57)
421.1	GAINS ON DISPOSITION OF PROPTY	0.00	0.00	0.00	(9,500.00)	0.00	0.00	0.00	0.00	0.00	0.00	(6,000.00)	0.00	0.00	(15,500.00)
421.11	LOSS ON DISPOSITION OF PROPERTY	0.00	0.00	0.00	173.55	0.00	0.00	0.00	16.90	0.00	0.00	0.00	0.00	0.00	190.45
424.0	OTHER CAP. CRS. & PATR. CAP. ALLOC	0.00	0.00	0.00	(230,338.21)	0.00	0.00	0.00	0.00	0.00	(9,628.03)	0.00	0.00	(22,572.08)	(262,538.32)
426.1	MSC INCOME DEDUCTIONS - DONATIONS	0.00	0.00	0.00	1,100.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	18.01	2,118.01
426.3	Penalty Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
426.4	MSC INCOME DEDUCTIONS - WRITE OFFS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
427.1	INTEREST ON LONG TERM DEBT - RUS	0.00	66,858.78	66,709.48	66,575.31	64,297.40	48,942.82	64,027.76	66,018.12	65,856.20	63,623.42	65,598.86	63,349.07	65,314.36	103,098.76
427.105	INT. ON LONG TERM DEBT - RUS/FFC	0.00	72,261.64	67,217.47	72,064.21	68,975.74	71,274.94	68,975.74	70,485.67	70,485.66	68,211.92	69,696.40	67,448.12	69,714.87	836,812.38
427.5	INTEREST ON LONG-TERM DEBT - CFB	0.00	637.32	637.32	637.32	596.77	596.77	555.94	555.94	514.85	514.85	514.85	473.49	473.49	6,750.82
427.6	INT. ON LTD - COBANK	0.00	63,214.17	58,846.55	62,509.34	60,173.93	87,462.74	33,826.40	61,195.67	60,932.50	58,596.57	60,225.30	57,991.70	59,825.57	724,800.44
431.0	INTEREST EXP-SHORT TERM- COBANK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431.01	INTEREST EXP-SHORT TERM - CFC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431.02	INTEREST EXP-SHORT TERM - GMAC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431.1	INTEREST EXPENSE/CUSTOMER DEPOSITS	0.00	616.84	616.27	612.29	611.00	615.93	626.14	628.50	636.14	643.23	647.91	650.25	694.73	7,801.23
431.2	INTEREST EXP - RATE REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431.2	INTEREST EXP - PAST SERVICE LIABILITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431.3	INTEREST EXPENSE - TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440.1	RESIDENTIAL SALES	0.00	(4,087,948.74)	(3,222,033.90)	(2,428,550.28)	(2,187,282.11)	(2,235,298.66)	(3,632,751.07)	(4,010,659.61)	(3,905,056.66)	(3,481,282.82)	(2,771,218.82)	(2,685,313.95)	(4,219,578.92)	(38,866,975.54)
440.105	RESIDENTIAL SALES - GREEN POWER	0.00	(5.25)	(5.25)	(5.25)	(5.25)	(5.25)	(5.25)	(5.25)	(10.50)	(4.20)	(4.20)	(4.20)	(4.20)	(64.05)
441.0	IRRIGATION SALES	0.00	(265.92)	(384.66)	(81.80)	(176.80)	(169.08)	(2,213.08)	(153.49)	(169.82)	(2,170.12)	(940.56)	(1,183.90)	(911.61)	(8,820.84)
441.005	IRRIGATION SALES - GREEN POWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
442.1	SMALL COMMERCIAL (UNDER 1000 KVA)	0.00	(1,686,904.46)	(1,591,703.49)	(1,545,817.28)	(1,505,619.76)	(1,531,266.68)	(1,943,391.92)	(1,949,383.07)	(1,921,622.06)	(2,043,110.59)	(1,572,236.42)	(1,631,398.08)	(1,789,705.44)	(20,712,159.25)
442.105	SMALL COMMERCIAL - GREEN POWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
442.2	LARGE COMMERCIAL (OVER 1000 KVA)	0.00	(456,631.65)	(480,245.50)	(448,139.13)	(433,208.58)	(397,539.42)	(427,109.10)	(433,257.97)	(447,172.20)	(391,782.38)	(388,540.25)	(402,824.23)	(439,933.25)	(5,144,383.66)
442.205	LARGE COMMERCIAL - GREEN POWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
442.21	INDUSTRIAL - SHELL PIPELINE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
442.22	INDUSTRIAL-VULCAN MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
444.0	PUBLIC STREET & HIGHWAY LIGHTING	0.00	(8,189.78)	(7,863.19)	(8,373.93)	(10,384.43)	(9,649.13)	(11,287.13)	(6,570.69)	(7,529.72)	(9,487.93)	(10,922.28)	(14,631.19)	(10,345.03)	(115,234.43)
444.005	PUBLIC STREET/HWY LGTNG - GREEN PWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
445.0	OTHER SALES TO PUBLIC AUTHORITIES	0.00	(48,853.66)	(45,298.57)	(41,624.81)	(42,328.72)	(45,879.71)	(70,651.73)	(81,148.13)	(77,917.26)	(74,083.39)	(57,532.08)	(46,923.42)	(53,925.78)	(686,167.06)
445.005	SALES- PUBLIC AUTHORITY - GREEN PWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450.0	PENALTIES (ACCT. REG. - ELECTRIC)	0.00	(40,460.49)	(57,988.64)	(39,129.33)	(29,788.10)	(27,435.27)	(25,196.14)	(37,747.20)	(45,527.93)	(45,887.05)	(44,982.46)	(20,845.29)	(35,186.54)	(450,144.44)
451.0	MISC SERV REV. - CONNECT & RECONNECT FEE	0.00	(7,800.00)	(9,025.00)	(9,215.00)	(11,200.00)	(10,525.00)	(9,875.00)	(12,700.00)	(15,130.00)	(10,325.00)	(15,025.00)	(8,250.00)	(9,075.00)	(128,145.00)
451.1	MISC SERVICE REVENUE-COLLECTIONS	0.00	(3,340.00)	(1,965.00)	(2,460.00)	(4,380.00)	(1,420.00)	(1,260.00)	(1,810.00)	(2,480.00)	(3,480.00)	(5,680.00)	(1,820.00)	(2,385.00)	(32,900.00)
451.2	MISC SERV REV-NOT USED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451.21	MISC SERV REV - AFTER HR CONNECTION	0.00	(1,200.00)	(1,100.00)	(950.00)	(2,000.00)	(725.00)	(725.00)	(800.00)	(1,000.00)	(625.00)	(2,725.00)	(925.00)	(775.00)	(13,550.00)
451.3	MISC SERVICE REVENUE-RET CHECKS	0.00	(700.00)	(580.00)	(900.00)	(940.00)	(720.00)	(560.00)	(540.00)	(760.00)	(1,000.00)	(1,180.00)	(520.00)	(520.00)	(8,920.00)
451.4	MISC SERV REV- LATE PYMT-ERC LOANS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451.5	MISC SERV REV - AMR INSTALLATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451.6	MISC SERV REV - AMR MONTHLY CHARGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451.7	MISC SERV - REV SEC. LIGHT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
454.0	RENT FROM ELECTRIC PROPERTY	0.00	(52,012.13)	(53,947.13)	(52,012.13)	(50,077.13)	(52,012.13)	(53,947.13)	(50,077.13)	(53,947.13)	(52,012.13)	(52,012.13)	(50,077.13)	(52,012.00)	(624,145.43)
456.0	OTHER ELECTRIC REVENUES	0.00	(70.00)	(60.00)	(60.00)	(60.00)	(60.00)	(60.00)	(60.00)	(60.00)	(60.00)	(60.00)	(60.00)	(60.00)	(710.00)
456.1	OTHER ELECTRIC REVENUES-LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555.0	PURCHASED POWER	0.00	4,411,834.03	3,825,771.53	3,053,157.82	2,913,888.68	3,315,080.60	4,560,895.13	4,831,221.43	4,509,308.23	4,561,356.55	3,545,447.93	3,752,464.96	5,162,449.66	48,442,876.55
555.1	PURCHASED POWER (COOP USAGE)	0.00	1,475.20	1,383.78	978.36	793.32	797.21	917.38	987.07	1,925.23	83.68	801.49	1,207.83	1,038.67	12,389.22
580.0	OPERATION SUPERVISION & ENGINEERING	0.00	30,994.19	26,730.81	26,273.74	33,237.85	32,032.01	29,571.50	36,593.89	37,707.41	29,371.60	24,239.68	27,556.35	63,041.78	340,613.78
580.1	OP & ENG SUPERVISION & TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
581.0	LOAD DISPATCHING EXPENSE	0.00	106.17	106.17	106.17	0.00	161.98	358.32	108.32	114.53	108.38	108.23	258.23	1,655.44	8,000.00
582.0	SUBSTATION EXPENSES	0.00	10,913.53	10,546.67	10,340.03	14,551.23	14,293.91	10,726.56	10,334.94	10,334.94	11,727.37	10,334.94	8,165.71	132,609.86	6,000.00
582.3	STATION EXP - SCADA COMMUNICATION	0.00	9,71												

Jackson Purchase Energy
Exhibit 34 - Income Statement Accounts
Case No. 2019-00053

	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Total
597.0 MAINTENANCE OF METERS	0.00	1,531.83	2,542.87	1,453.89	15,798.44	0.00	0.00	0.00	0.00	257.13	2,445.61	0.00	197.16	24,226.93
597.1 MAINTENANCE OF AMI METERS	0.00	1,648.69	182.41	0.00	0.00	706.00	898.16	1,082.45	0.00	3,423.10	0.00	881.92	176.73	8,999.46
597.2 MAINTENANCE OF AMI EQUIPMENT	0.00	0.00	0.00	702.36	12.08	0.00	1,003.06	1,155.60	577.80	589.68	577.80	0.00	10,592.31	15,210.69
597.25 AMI Maintenance- Tracking	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,475.39	0.00	0.00	0.00	0.00	1,475.39	1,475.39
598.0 MAINT. OF MSC. DISTRIBUTION PLANT	0.00	20,083.56	17,354.75	16,352.40	21,050.97	16,198.44	17,585.52	15,974.16	21,373.37	26,298.17	17,528.37	22,375.55	31,069.42	243,244.68
598.1 MAINT OF MSC DIST PLANT-TELELINES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
901.0 SUPERVISION OF CONTRACT ACCOUNTS	0.00	13,979,532.21	10,533,622.24	9,423,224.04	11,226,055.21	9,682,221.00	10,175,203.00	11,271,203.00	11,949,633.00	12,019,233.00	11,226,927.00	11,963,277.00	8,669,827.00	132,155,279.00
902.0 METER READING EXPENSES	0.00	0.00	0.00	0.00	0.00	244.66	235.63	316.36	102.84	0.00	1,716.27	0.00	0.00	4,238.88
902.1 METER READING EXPENSES-SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
903.0 CUSTOMER RECORDS & COLLECTION EXP.	0.00	30,425.76	30,808.12	33,476.16	28,225.36	33,263.91	27,600.40	27,166.96	31,814.81	30,047.47	26,690.16	29,104.82	24,351.29	352,975.22
903.1 CUSTOM RCDS & COLL.-OVER & SHORT	0.00	(27.23)	89.09	100.00	0.00	0.00	(40.00)	2.93	(19.20)	0.00	6.90	0.00	27.00	139.49
903.2 CUST.RCDS & COLL. - COMPLAINTS, ADJ	0.00	10,673.29	8,587.19	9,501.42	9,728.89	9,788.72	9,216.49	9,777.50	9,678.05	9,497.34	7,793.87	7,103.01	6,399.00	107,724.77
903.3 CUST RCDS & COLL. - CONNECTS & DISC	0.00	7,062.44	6,900.00	7,253.55	7,169.46	8,119.72	7,386.53	8,844.41	5,688.83	6,884.11	6,344.84	6,381.96	4,708.27	82,744.12
903.4 CUST RCDS & COLL. - DELINQUENT ACCTS	0.00	12,990.88	12,456.59	12,123.80	17,678.56	6,948.38	5,160.61	10,166.94	14,176.57	10,158.47	19,144.82	9,308.05	13,539.47	143,854.94
903.41 DELINQUENT ACCTS OVER 30 DAYS	0.00	1,101.83	1,465.45	1,279.07	1,764.52	1,099.73	949.07	1,278.49	634.86	272.35	1,009.70	316.60	322.60	11,496.29
903.5 CUST RECORDS - DOCUMENT SCANNING	0.00	2,941.02	2,806.70	2,929.69	2,850.07	2,292.20	2,175.24	2,283.99	3,273.69	3,514.61	2,825.77	2,870.92	1,899.54	32,743.44
903.6 CREDIT CARD FEES	0.00	8,177.32	8,872.44	8,990.77	9,248.74	8,159.94	8,256.26	9,579.59	9,844.19	12,935.91	12,025.23	10,993.71	11,337.89	113,337.89
903.7 CUSTOMER RECORDS - AMI	0.00	12,804.32	10,982.86	10,533.01	11,493.41	9,987.17	9,344.70	9,121.82	10,554.51	16,218.27	9,785.42	11,637.01	10,430.89	132,893.39
903.8 CUSTOMER RECORDS - NISC TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
904.0 UNCOLLECTIBLE ACCOUNTS EXPENSES	0.00	14,500.00	14,500.00	14,500.00	14,500.00	14,500.00	14,500.00	14,500.00	14,500.00	14,500.00	14,500.00	14,500.00	14,500.00	239,000.00
904.1 UNCOLLECTIBLE ACC EXP-CREDIT BUREAU	0.00	1,286.95	726.96	1,419.19	946.15	1,002.82	699.13	907.26	501.16	907.26	787.13	914.47	10,548.98	10,548.98
907.0 CUSTOMER SERVICE - SUPERVISION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
908.0 CUSTOMER ASSISTANCE EXPENSES	0.00	42.23	40.88	42.23	55.20	39.77	46.58	62.54	62.58	75.44	50.46	52.71	64.58	645.29
908.51 CUSTOMER ASSISTANCE EXPENSE-FOOD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
908.56 CUSTOMER ASSISTANCE EXPENSE-PRIZES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
908.64 CUST ASST EXP-PRINTING-APPLICATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
909.0 INFORMATION & INSTRUCTIONAL EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
909.4 MEDIA AD EXPENSE - MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
909.41 ADV. - SAFETY OR CONSV. - NEWSPAPER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
909.42 ADV. - SAFETY OR CONSV. - RADIO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
909.43 ADVERTISING - SAFETY OR CONSV. - TV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
909.44 ADV. - SAFETY OR CONSV. - PERIODICALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
909.45 ADV. - SAFETY OR CONSV. - DIRECTORIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
909.6 ADVERTISING - SAFETY OR CONSV-MISC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
909.61 ADV.-SAFETY OR CONSV - BROCHURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
910.0 MSC CUSTOMER SVC & INFORMATION EXP	0.00	7,086.25	6,279.81	6,708.46	6,199.69	5,988.11	6,111.74	6,574.58	7,198.17	7,126.08	6,370.12	6,738.02	5,514.56	77,895.59
911.0 CUSTOMER SERVICE-SUPERVISOR SALES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
912.0 DEMONSTRATING & SELLING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	0.00	0.00	0.00	2,500.00
912.1 INCENTIVE - Touchstone Home	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	4,000.00
912.10 INCENTIVE - PLOT COMMERCIAL EE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
912.16 INCENTIVE-COMMERCIAL-HI-EFFCNCY LIGHTS	0.00	0.00	0.00	3,104.50	0.00	0.00	3,055.50	3,271.00	466.20	2,723.00	4,409.30	3,999.80	5,976.96	27,006.26
912.165 INCENTIVE-COMMERCIALINDUSTRIAL GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,200.00	39,200.00
912.2 INCENTIVE - HVAC REPLACEMENT	0.00	1,900.00	1,600.00	0.00	750.00	700.00	1,500.00	2,350.00	2,200.00	3,700.00	1,550.00	1,000.00	400.00	17,650.00
912.3 INCENTIVE - ELECTRIC WATER HEATER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
912.4 INCENTIVE - WASHING MACHINE	0.00	1,100.00	900.00	1,300.00	700.00	1,200.00	1,600.00	1,400.00	1,900.00	2,700.00	3,500.00	3,500.00	2,800.00	22,600.00
912.41 INCENTIVE-REFRIGERATOR REPLACEMENT	0.00	500.00	200.00	400.00	300.00	100.00	700.00	300.00	300.00	500.00	800.00	300.00	800.00	5,200.00
912.42 INCENTIVE- HVAC TUNE-UP RESIDENTIAL	0.00	125.00	25.00	125.00	100.00	0.00	325.00	175.00	500.00	200.00	525.00	1,600.00	200.00	3,900.00
912.425 INCENTIVE - HVAC TUNE-UP COMMERCIAL	0.00	900.00	0.00	0.00	0.00	0.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00	1,250.00
912.43 INCENTIVE - RESIDENTIAL WEATHERIZATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
912.44 INCENTIVE - CFLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,486.00	0.00	0.00	0.00	0.00	24,486.00
912.47 Incentive-EE Outdoor Lighting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
912.56 DEMO & SELLING - PRIZES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
912.6 DEMO & SELLING - PRINTING/MISC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
912.7 DEMO & SELLING - EMBOSSED ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
912.8 DEMO & SELLING - COOP MONTH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
912.9 BIG RIVERS REIMB. - ENERGY PROGRAM	0.00	(4,525.00)	(4,725.00)	(4,929.50)	(1,950.00)	(2,250.00)	(7,180.50)	(7,496.00)	(29,852.20)	(14,323.00)	(10,784.30)	(10,399.80)	(49,376.96)	(147,792.26)
913.0 ADVERTISING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
913.4 ADVERTISING - MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
913.41 ADVERTISING - NEWSPAPER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
913.42 ADVERTISING - RADIO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
913.43 ADVERTISING - TELEVISION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
913.44 ADVERTISING - PERIODICALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
913.45 ADVERTISING - DIRECTORIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
913.6 ADVERTISING - MEMBER NEWSLETTERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
913.8 SALES & PROMO EXP-MEMBER NEWSLETTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
920.0 ADMINISTRATIVE & GENERAL SALARIES	0.00	100,427.21	75,965.26	77,056.98	65,717.33	73,794.68	63,704.28	134,466.01	54,316.12	124,197.75	59,779.33	50,792.17	(110,244.30)	769,972.82
920.01 ADMIN & GEN. - JOINT USE SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
920.015 ADMIN & GEN. - FEMA COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
920.02 ADMINS. & GENERAL EXPENSES - SAFETY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
920.1 ADMIN. & GEN. SALARIES - MANAGER	0.00	24,775.85	26,657.59	27,477.71	16,829.15	25,419.74	26,814.06	18,419.16	20,282.51	28,011.47	19,009.88	19,136.54	1,915.13	254,748.76
920.5 ADMIN. & GEN. SALARIES - SCANNING	0.00	2,359.30	2,394.71	1,614.56	2,162.22	2,142.24	2,168.96	1,715.50	1,652.33	2,341.82	2,146.71	1,928.53	1,929.57	23,929.57
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Jackson Purchase Energy
 Exhibit 34 - Income Statement Accounts
 Case No. 2019-00053

	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Total
930.39	ADVERTISING PRODUCTION - COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.4	ADVERTISING - MISCELLANEOUS	0.00	149.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	149.50
930.41	ADVERTISING - NEWSPAPER	0.00	0.00	0.00	1,377.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,377.00
930.42	ADVERTISING - RADIO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.43	ADVERTISING - TELEVISION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.44	ADVERTISING - PERIODICALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.45	ADV. - DIRECTORIES (INCL TELEPHONE)	0.00	133.50	133.50	133.50	133.50	133.50	133.50	133.50	0.00	0.00	0.00	0.00	934.50
930.6	ADVERTISING - PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.61	ADVERTISING - HOME EXPO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.62	HOME EXPO OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.66	ADVERTISING - PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.9	BIG RIVERS REIMB. - ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.91	BIG RIVERS REIMB. - SPONSORSHIPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.92	BIG RIVERS REIMB. - EE INCENTIVES	0.00	(90.00)	(60.00)	(70.00)	250.00	(100.00)	(160.00)	(90.00)	250.00	(160.00)	120.00	(130.00)	30.00
930.92	BIG RIVERS REIMB. - EE INCENTIVES	0.00	(90.00)	(60.00)	(70.00)	250.00	(100.00)	(160.00)	(90.00)	250.00	(160.00)	120.00	(130.00)	30.00
935.0	MAINTENANCE OF GENERAL PLANT	0.00	2,345.94	3,115.66	1,610.11	309.93	1,054.30	1,308.58	0.00	1,951.68	0.00	218.81	1,075.12	0.00
935.1	MAINT OF G/P- MAINT. AGREEMENTS	0.00	19,799.68	(15,265.30)	9,049.45	5,598.36	11,209.26	3,562.78	3,907.34	2,786.76	4,961.52	4,483.09	3,802.92	4,226.71
935.2	MAINT G/P-REPAIRS & SERVICE CALLS	0.00	292.31	46.46	2,931.78	133.21	1,054.63	3,707.19	486.90	2,373.13	972.88	797.80	1,247.86	(4,378.30)
935.3	MAINT OF G/P - SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
935.4	MAINT OF G/P-BUILDINGS & GROUNDS	0.00	4,233.12	2,146.16	4,773.95	1,509.90	4,508.10	636.00	615.85	681.09	0.00	3,075.21	8,291.03	5,406.96
935.401	MAINT BLDG & GROUND-WOOD DISPOSAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
935.5	MAINT OF G/P- MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
998.0	998 CLEARING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
998.1	PROFIT CLEARING OPERATING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
998.2	PROFIT CLEARING NON-OPERATING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	230,345.18
999.0	999 CLEARING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	674,396.91
999.999	RAIN DELAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Jackson Purchase Energy Corporation
Case No. 2019-00053
Streamlined Rate Adjustment Procedure Pilot Program
Filing Requirements / Exhibit List**

Exhibit 35

**Case No. 2018-00407
Orders entered December 11, 2018 and March 26, 2019
Sponsoring Witness: Jeff Williams**

Description of Filing Requirement:

A schedule showing employee health, dental, vision, and life insurance premium contributions by coverage type, including the cost split of each identified premium between the employee and the Distribution Cooperative

Response:

Please see attached.

Jackson Purchase Energy Corporation
 Exhibit 35
 Contributions for Health, Dental, Vision and Life Insurance - All employees
 Case No. 2019-00053

	<u>Employee Premiums</u>		<u>Employer Premiums</u>	
Health, Dental, Vision* (Non-Bargaining Unit Employees)	\$	22,013.00	\$	413,531.20
Health, Dental, Vision* (Bargaining Unit Employees)		39,971.00	\$	362,500.80
Basic Life Insurance		-		17,486.77
Supplemental Life Insurance		9,804.28		-
Met Life - Life Insurance		4,082.10		-
Liberty National Insurance - Life Insurance		11,058.92		-
	\$	86,929.30	\$	793,518.77

*Both Bargaining and Non-Bargaining Unit Employees of Jackson Purchase are covered by the National Electrical Contractors Association/Internal Brotherhood of Electrical Workers ("NECA/IBEW") Welfare Trust Plan, which utilizes the Anthem BlueCross/BlueShield PPO network. Under this Plan, one premium is paid by Jackson Purchase to NECA/IBEW for medical, dental, and vision coverage for its 68 employee workforce. Bargaining Unit Employees in turn contribute/reimburse 10% and Non-Bargaining Unit Employees contribute/reimburse 5% of the premium paid by Jackson Purchase. The contribution/reimbursement rates are the same within these two classes of employees regardless of whether they elect individual or family coverage.