

**Kenergy Corp. Case No. 2021-00066**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 11**

**807 KAR 5:001 Section 16(4)(b)**  
**Sponsoring Witness: Blair Johanson**

**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.*

*From September 15, 2016 order in Case No. 2015-00312 "3. As provided previously in this Order, future Kenergy rate applications should include salary and benefits survey information for the geographic area in which Kenergy operates. In addition to the local geographic information, the data must also include available statewide statistics, not be limited exclusively to electric cooperatives, electric utilities, or other regulated utility companies, and must be supported with source references."*

**Response:**

In support of its Application, Kenergy Corp. provides written testimony from five (5) witnesses:

- Mr. Jeff Hohn, Kenergy Corp's President and Chief Executive Officer, whose testimony is included at Exhibit 7;
- Mr. Steve Thompson, Kenergy Corp's Vice President of Accounting and Finance, whose testimony is included at Exhibit 8;
- Mr. John Wolfram, expert consultant with Catalyst Consulting LLC, whose testimony is included at Exhibit 9;
- Mr. William Steven Seelye, expert consultant with the Prime Group, whose testimony is included at Exhibit 10, and
- Mr. Blair Johanson, expert consultant with the Johanson Group, whose testimony is included in this Exhibit 11.

Case No. 2021-00066  
Application - Exhibit 11  
Includes Attachment (6 pages)

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

**In the Matter of:**

THE ELECTRONIC APPLICATION OF )  
KENERGY CORP. FOR A GENERAL )  
ADJUSTMENT OF RATES PURSUANT ) Case No.  
TO STREAMLINED PROCEDURE PILOT ) 2021-00066  
PROGRAM ESTABLISHED IN )  
CASE NO. 2018-00407 )

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**DIRECT TESTIMONY OF BLAIR JOHANSON  
ON BEHALF OF KENERGY CORP.**

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Filed: MARCH 11, 2021

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

2  
3 Blair Johanson, President of Johanson Consulting, Inc. dba Johanson Group located at  
4 2928 McKee Circle, Suite 123, Fayetteville, Arkansas.

5  
6 **Q. HOW LONG HAS YOUR FIRM BEEN IN BUSINESS AND WHAT**  
7 **PROFESSIONAL SERVICES ARE OFFERED BY JOHANSON GROUP?**

8  
9 Johanson Consulting, Inc. dba Johanson Group has been incorporated in the State of  
10 Arkansas since 1973 and firm's two principal partners offer business, human resources  
11 and compensation management consulting services. My brother, Bruce Johanson and I  
12 are the two principal consultants and we have continued the family business started by  
13 our father, Dr. Richard C. Johanson.

14  
15 **Q. PLEASE BRIEFLY DESCRIBE YOUR EDUCATION AND PROFESSIONAL**  
16 **EXPERIENCE.**

17  
18 I have a Bachelor's degree in Personnel Management and a Master's of Business  
19 Administration from the Sam M. Walton College of Business at the University of  
20 Arkansas located in Fayetteville, Arkansas. My career includes twenty years in health  
21 care-related corporate management and human resource management positions and  
22 twenty plus years of business, human resources and compensation management  
23 consulting with Johanson Group.

24  
25 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THIS COMMISSION OR**  
26 **OTHER STATE REGULATORY COMMISSIONS?**

27  
28 No.

29  
30 **Q. HAVE YOU PERFORMED WAGE AND BENEFIT STUDIES FOR**  
31 **OTHER UTILITIES?**

32  
33 Yes. The two principal partners have completed wage and benefits studies with other  
34 electric utilities during the past 12 years. We have performed wage and benefits studies  
35 for private and public entities for the over 35 years.

36  
37 **Q. ARE YOU AWARE THAT THE KENTUCKY PUBLIC SERVICE**  
38 **COMMISSION (KPSC) INCLUDED THE FOLLOWING DIRECTIVE IN**  
39 **KENERGY CASE No. 2015-00312 "All future Kenergy rate applications shall**  
40 **include salary and benefits survey information for the geographic area in which**

1 **Kenergy operates. In addition to the local geographic information, the data shall**  
2 **also include available statewide statistics, shall be supported with source references,**  
3 **and shall not be limited exclusively to electric cooperatives, electric utilities, or other**  
4 **regulated utility companies”.**

5  
6 Yes.

7  
8 **Q. PLEASE EXPLAIN HOW YOU PERFORMED THE WAGE AND BENEFIT**  
9 **STUDY PREPARED FOR KENERGY TO SATISFY THE KPSC DIRECTIVE.**

10 Johanson Consulting, Inc. dba Johanson Group completed a market salary and benefits  
11 study during the months of November and December, 2020. This study included 60 job  
12 titles and brief job descriptions, current pay and pay ranges by job title and employee  
13 benefits offered by Kenergy Corp.

14  
15 Wage and benefits study surveys were sent to 6 utilities and 18 non-utilities entities  
16 located in the local Henderson, Evansville and Owensboro geographic area in which  
17 Kenergy operates. A list of the entities is attached as Exhibit BJ-1. A total of 5 of the 6  
18 utilities responded and 2 of the 18 non-utilities entities responded. In addition, salary  
19 information was obtained from 7 regional published studies including construction  
20 contractors and manufacturing companies. Department of Labor (DOL), Bureau of Labor  
21 Statistics (BLS) salary information was also used in the Kenergy Corp. study. The DOL  
22 BLS salary information represents all payroll tax reporting entities located in the  
23 Henderson/Evansville and Owensboro metro areas. The survey responses included  
24 benefits information from eight local and regional organizations and two regional  
25 construction contractors and manufacturers.

26  
27 **Q. PLEASE DESCRIBE THE RESULTS OF THE STUDY YOU PERFORMED**  
28 **FOR KENERGY.**

29  
30 The Wage and Salary Study is attached as Exhibit BJ-2. Based on the pay study results  
31 shown at the bottom of page 1 of Exhibit BJ-2, the overall actual average pay for  
32 Kenergy Corp. is 0.77% behind the market average based on the 60 benchmarked  
33 positions. Kenergy Corp.’s current pay range minimums, midpoints and maximums are  
34 also behind market pay range averages by -4.19%, -4.90% and -5.43%.

35  
36 The Benefits Study is attached as Exhibit BJ-3. Based on the benefits study results,  
37 Kenergy Corp.’s employee benefits are competitive with the market benefits study  
38 organizations.

1 **Q. IS IT YOUR PROFESSIONAL OPINION THAT THE WAGES AND**  
2 **BENEFITS KENERGY IS PAYING ARE COMPETITIVE BUT COMPARABLE**  
3 **TO LOCAL, STATE AND REGIONAL AVERAGES?**

4

5 Yes. Kenergy's wages and benefits are competitive and comparable to local, state and  
6 regional averages.

7

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

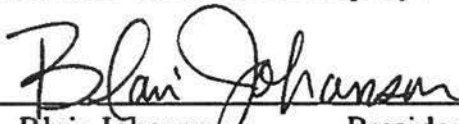
9

10 Yes.

CASE NO. 2021-00066

VERIFICATION

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

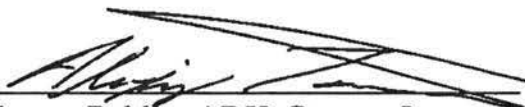
  
Blair Johanson                      President

STATE OF ARKANSAS

COUNTY OF: WASHINGTON

The foregoing was signed, acknowledged and sworn to before me this 1st day of March, 2021, by Blair Johanson

My commission expires August 31, 2028.

  
Notary Public, ARK. State at Large

(seal)

ALEXIS TAVARES  
BENTON COUNTY  
NOTARY PUBLIC – ARKANSAS  
My Commission Expires Aug. 31, 2028  
Commission No. 12705010

The following exhibits to Mr. Blair Johanson's Direct Testimony are provided under petition for confidential treatment:

Exhibit BJ-1

List of Companies who were requested to participate in the Wage and Benefit Study

Exhibit BJ-2

Market Pay Study Results

Exhibit BJ-3

Benefits Study Results

**Kenergy Corp. Case No. 2021-00066  
Streamlined Rate Adjustment Procedure Pilot Program  
Filing Requirements / Exhibit List**

**Exhibit 12**

**807 KAR 5:001 Section 16(4)(d)  
Sponsoring Witness: John Wolfram**

**Description of Filing Requirement:**

*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.*

**Response:**

Please see Exhibit 4 to the Application. Both the abbreviated and full notice contain this information.

Case No. 2021-00066  
Application - Exhibit 12  
No Attachment



**Kenergy Corp. Case No. 2021-00066  
Streamlined Rate Adjustment Procedure Pilot Program  
Filing Requirements / Exhibit List**

**Exhibit 13**

**807 KAR 5:001 Section 16(4)(e)  
Sponsoring Witness: John Wolfram**

**Description of Filing Requirement:**

*Effect upon the average bill for each customer classification to which the proposed rate change will apply.*

**Response:**

Please see Exhibit 4 to the Application. The full notice contains this information.

Case No. 2021-00066  
Application - Exhibit 13  
No Attachment

**Kenergy Corp. Case No. 2021-00066  
Streamlined Rate Adjustment Procedure Pilot Program  
Filing Requirements / Exhibit List**

**Exhibit 14**

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

**Description of Filing Requirement:**

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

**Response:**

Detailed analysis of the present and proposed residential bills can be found in Exhibit 9 to this Application, reference Exhibit JW-9.

Detailed analysis of the present and proposed miscellaneous revenues can be found in Exhibit 9 to this Application, reference Exhibit JW-2 schedule 1.15.

**Kenergy Corp. Case No. 2021-00066  
Streamlined Rate Adjustment Procedure Pilot Program  
Filing Requirements / Exhibit List**

**Exhibit 15**

**807 KAR 5:001 Section 16(4)(h)  
Sponsoring Witness: John Wolfram**

**Description of Filing Requirement:**

*Summary of the utility's determination of its revenue requirements*

**Response:**

Please see the Direct Testimony of John Wolfram provided at Exhibit 9 to this Application and the information attached to Exhibit 9, specifically Exhibit JW-2.

**Kenergy Corp. Case No. 2021-00066  
Streamlined Rate Adjustment Procedure Pilot Program  
Filing Requirements / Exhibit List**

**Exhibit 16**

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

**Description of Filing Requirement:**

*Reconciliation of the rate base and capital used to determine its revenue requirements.*

**Response:**

Revenue requirements were determined on the basis of achieving an OTIER of 1.85. Please see the Direct Testimony of John Wolfram provided at Exhibit 9 to this Application and the information attached to Exhibit 9, specifically Exhibit JW-2.

The rate base is calculated as part of the cost-of-service study; this is provided on pages 7 and 8 of Exhibit JW-4.

**Kenergy Corp. Case No. 2021-00066  
Streamlined Rate Adjustment Procedure Pilot Program  
Filing Requirements / Exhibit List**

**Exhibit 17**

**807 KAR 5:001 Section 16(4)(n)  
Sponsoring Witness: Steve Seelye**

**Description of Filing Requirement:**

*Summary of the Utility's latest depreciation study with schedules by major plant accounts. Excerpt from final order in Case No. 2015-00312 item 6 dated September 15, 2016. "Kenergy shall perform a depreciation study within five years from the date of this Order, or in connection with the filing of its next rate case, whichever is earlier."*

**Response:**

Please see the Direct Testimony of Steve Seelye provided at Exhibit 10 to this Application and the information attached to Exhibit 10.

Case No. 2021-00066  
Application - Exhibit 17  
No attachment

**Kenergy Corp. Case No. 2021-00066  
Streamlined Rate Adjustment Procedure Pilot Program  
Filing Requirements / Exhibit List**

**Exhibit 18**

**Case No. 2018-00407**

**Orders entered December 11, 2018, March 26, 2019 and December 20,  
2019 Sponsoring Witness: Steve Thompson**

**Description of Filing Requirement:**

*Affiliate charges, allocations, and payments with description,  
explanation, and demonstration of reasonableness*

**Response:**

Kenergy has no affiliates during the test year ending December 31, 2019.

Case No. 2021-00066  
Application - Exhibit 18  
No Attachment

**Kenergy Corp. Case No. 2021-00066  
Streamlined Rate Adjustment Procedure Pilot Program  
Filing Requirements / Exhibit List**

**Exhibit 19**

**Case No. 2018-00407**

**Orders entered December 11, 2018, March 26, 2019 and December 20,  
2019 Sponsoring Witness: John Wolfram**

**Description of Filing Requirement:**

*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).*

**Response:**

Please see the Direct Testimony of John Wolfram provided at Exhibit 9 to this Application.

Case No. 2021-00066  
Application - Exhibit 19  
No Attachment

**Kenergy Corp. Case No. 2021-00066  
Streamlined Rate Adjustment Procedure Pilot Program  
Filing Requirements / Exhibit List**

**Exhibit 20**

**Case No. 2018-00407**

**Orders entered December 11, 2018, March 26, 2019 and December 20,  
2019 Sponsoring Witness: John Wolfram**

**Description of Filing Requirement:**

*Detailed income statement and balance sheet reflecting the impact of all  
proposed adjustments*

**Response:**

Please see the Direct Testimony of John Wolfram provided at Exhibit 9 to this  
Application and the information attached to Exhibit 9, specifically Exhibit JW-2.

Case No. 2021-00066  
Application - Exhibit 20  
No Attachment



**Kenergy Corp. Case No. 2021-00066  
Streamlined Rate Adjustment Procedure Pilot Program  
Filing Requirements / Exhibit List**

**Exhibit 21**

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

**Description of Filing Requirement:**

*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 Direct Testimony of John Wolfram provided at Exhibit 9 to this Application and the information attached to Exhibit 9, specifically Exhibit JW-2.

**Kenergy Corp Case No. 2021-00066  
Streamlined Rate Adjustment Procedure Pilot Program  
Filing Requirements / Exhibit List**

**Exhibit 22**

**Case No. 2018-00407**

**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019**

**Sponsoring Witness: Jeff Hohn**

**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:**

In years previous to the test year, Kenergy offered a number of energy efficiency and demand side management programs. In response to commission order referenced in the Case No. 2017-00279, Kenergy removed the following schedules from its tariffs effective July 14, 2018.

Schedule 47-----High Efficiency Lighting Replacement Program

Schedule 48-----Energy Star Clothes Washer Replacement Incentive Program

Schedule 49-----Energy Star Refrigerator Replacement Incentive Program

Schedule 50-50A-----Residential & Commercial High Efficiency HVAC Program

Schedule 51-51A-----Touchstone Energy New Home Program

Schedule 52-----Residential & Commercial HVAC & Refrigeration Tune-Up

Schedule 53-53A-----Commercial/Industrial High Efficiency Lighting Replacement incentive

Schedule 54-54A-----Commercial/Industrial General Energy Efficiency Program

Schedule 55-55A-----Pilot Residential Weatherization A La Carte Program

**Kenergy Corp. Case No. 2021-00066  
Streamlined Rate Adjustment Procedure Pilot Program  
Filing Requirements / Exhibit List**

**Exhibit 23**

**Case No. 2018-00407**

**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019  
Sponsoring Witness: Jeff Hohn**

**Description of Filing Requirement:**

*Narrative statement discussing any changes that have occurred for the Distribution Cooperative since the effective date of its last general base rate adjustment.*

**Response:**

Since Kenergy's last general rate increase effective May 20, 2016, the cost of doing business and providing safe and reliable electric service has significantly increased. Please see generally the testimony of Jeff Hohn and Steve Thompson provided as Exhibits 7 and 8 to this Application.

Case No. 2021-00066  
Application - Exhibit 23  
No Attachment

**Kenergy Corp. Case No. 2021-00066  
Streamlined Rate Adjustment Procedure Pilot Program  
Filing Requirements / Exhibit List**

**Exhibit 24**

**Case No. 2018-00407**

**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019  
Sponsoring Witness: Steve Thompson**

**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:**

The remaining \$8,000,000 of loan funds at December 31, 2019 was received on March 17<sup>th</sup>, 2020. These funds were used to replenish expenditures for Plant investments made pursuant to the 2016-2020 Board approved Construction Work Plan.

Case No. 2021-00066  
Application - Exhibit 24  
No Attachment

**Kenergy Corp. Case No. 2021-00066  
Streamlined Rate Adjustment Procedure Pilot Program  
Filing Requirements / Exhibit List**

**Exhibit 25**

**Case No. 2018-00407**

**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019  
Sponsoring Witness: Steve Thompson**

**Description of Filing Requirement:**

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

**Response:**

Kenergy Corp. has no electric property or plant held for future use.

Case No. 2021-00066  
Application - Exhibit 25  
No Attachment

**Kenergy Corp. Case No. 2021-00066  
Streamlined Rate Adjustment Procedure Pilot Program  
Filing Requirements / Exhibit List**

**Exhibit 26**

**Case No. 2018-00407**

**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019  
Sponsoring Witness: John Wolfram**

**Description of Filing Requirement:**

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

**Response:**

Please see the direct testimony of John Wolfram provided at Exhibit 9 to this Application and the information attached to Exhibit 9, specifically Exhibit JW-2.

Case No. 2021-00066  
Application - Exhibit 26  
No Attachment

**Kenergy Corp. Case No. 2021-00066  
Streamlined Rate Adjustment Procedure Pilot Program  
Filing Requirements / Exhibit List**

**Exhibit 27**

**Case No. 2018-00407**

**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019  
Sponsoring Witness: Jeff Hohn**

**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:**

No changes occurred during the test period. A copy of the Board Policy for the selection of the Attorney that has been in effect since May 11, 2004 is attached. There are no Board policies for the selection of other professional services. Under the company's general procurement policy, competitive bids are required for purchases over \$3,000.



Your Touchstone Energy Cooperative 

## BOARD POLICY

POLICY NO. 117

APPROVED: 5-11-04

REVISED:

### SELECTION OF LEGAL REPRESENTATION

#### OBJECTIVE

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

#### POLICY

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### Responsibility

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

KENERGY CORP.  
ATTORNEY ENGAGEMENT AGREEMENT

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

KENERGY CORP.

ATTORNEY

\_\_\_\_\_  
Printed Name:  
Title: President and CEO  
Date: \_\_\_\_\_

\_\_\_\_\_  
Printed Name:  
Title: General Counsel  
Date: \_\_\_\_\_

**Kenergy Corp. Case No. 2021-00066  
Streamlined Rate Adjustment Procedure Pilot Program  
Filing Requirements / Exhibit List**

**Exhibit 28**

**Case No. 2018-00407**

**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019  
Sponsoring Witness: Jeff Hohn**

**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, indicating the effective date and reason for these changes.*

**Response:**

No changes occurred during the test period. A copy of the Board Policy for the payment of Directors' Fees and Expense Allowance that has been in effect since November 10, 2015 is attached.

Case No. 2021-00066  
Application - Exhibit 28  
Includes Attachment (3 pages)



Your Touchstone Energy Cooperative 

## BOARD POLICY

**POLICY NO. 104**

APPROVED: 12-4-01

REVISED: 2-11-03, 5-10-05, 1-10-06, 12-12-06,  
10-9-07, 4-13-10, 12-14-10, 2-13-11,  
11-10-15

### **PAYMENT OF DIRECTORS' FEES AND EXPENSE ALLOWANCE**

#### **I. OBJECTIVE**

To establish a fair and equitable basis upon which to compensate Directors for time spent on behalf of Kenergy and to reimburse Directors for expenses incurred in the performance of their official duties as a director.

#### **II. POLICY**

It is the policy of the company to pay all attendance fees and to reimburse Directors for travel, lodging, and other ordinary and necessary expenses incurred in the performance of their duties on behalf of Kenergy. This includes attendance at regular, special, and committee meetings, seminars, conferences, and other board authorized functions.

Board Fee – Each director shall receive a \$650 monthly retainer. Additionally, each director shall be paid a fee of \$300 for attendance at the regular monthly meeting of the Board of Directors. The Chairperson shall receive an additional \$100 per meeting, when presiding, and business is conducted.

Directors shall receive \$300 per day for committee or special meetings. Fees for participation in telephonic meetings shall be one-half the special meeting fee. The Chairperson is entitled to an additional \$50 fee for presiding during a telephonic meeting when business is conducted. Two or more activities are encouraged to be held on the same day (i.e., Board meeting and committee meeting) and a Director shall be entitled to fees and expenses for only one activity.

Directors, including the director who represents the industrial customers, shall not receive any fees for attendance at the Kenergy annual membership meeting or any Resource Committee meetings or functions. They are entitled to be reimbursed for travel at the standard mileage rate allowed by the Internal Revenue Service.

The Directors Emeritus shall be paid a fee of \$100 per regular board meeting attended, plus mileage.

Association and Industry-Related Fees – A Director shall be paid a fee of \$300 per day, plus expenses, for attending a conference, seminar, or meeting sponsored by KAEC,

NRECA, CFC, CoBank, etc. on behalf of Kenergy. A director shall be paid \$150 for one travel day and expenses for that day, including weekends, not occurring on an actual meeting day.

A Director attending educational seminars, conferences, business meetings, or other functions on behalf of the company shall report pertinent information to the Board at its next meeting.

Expense Reimbursement - A Director shall be reimbursed for expenses upon submission of a detailed, itemized, expense report, with receipts attached as appropriate. A separate expense report shall be submitted for regular meetings, special meetings, and committee meetings versus meetings for state, regional and national meetings, and industry-related meetings. Such expense report shall be submitted to the Vice President of Finance & Accounting and should be submitted within thirty (30) days following the activity for which reimbursement is requested. Receipts must be attached for any expense over \$25.

Expenses shall not be paid for the spouse or any family member of a Director accompanying the Director to meetings. If a spouse or family member accompanies the Director, the Director is expected to pay for all associated expenses. However, the Director shall be reimbursed for the full cost of lodging regardless of the number of family members who share the accommodation. The board may authorize payment of expenses for a spouse or a family member when the activity is a group function.

Expenses for entertainment shall be reimbursed if the expenses are incurred for reasons attributable to reasonable and necessary company business. Any expense incurred for personal entertainment is not reimbursable.

Ordinary and necessary expenses include the cost of transportation, meals, lodging, telephone calls, Internet connection fees, cab fare or other local transportation, laundry, car rental, etc. Reimbursement shall be for actual out-of-pocket expenses. For travel in the Director's personal automobile, mileage shall be paid at the standard mileage rate allowed by the Internal Revenue Service. The mode of travel concerning personal automobile versus coach class airfare is left up to the discretion of the Director, but a Director is encouraged not to exceed a reasonable airfare when traveling by a personal automobile.

It shall be the responsibility of the Audit Committee to review the expenses of the board on a timely basis.

Insurance - All directors shall be covered for business travel insurance benefits in accordance with Kenergy's group insurance policies. Health and dental insurance coverage shall not be paid by Kenergy for directors. Effective January 1, 2008, directors not currently covered by Kenergy's group insurance policies shall not be allowed to participate in the insurance.

The leadership and governance of Kenergy is entrusted by its members to the board of directors. It is, therefore, important that measures be taken to minimize the risk of loss of board members during business travel.



To reduce the exposure of its members to the loss of board members in travel accidents, it shall be the board of directors' policy to avoid, where reasonably convenient, travel by more than four directors in any one automobile, van, airplane or other method of transportation.

It shall be the responsibility of the individual board members to implement this policy. The board of directors shall be responsible for any changes to the policy.

Any exceptions, questions, or clarifications concerning this policy are to be addressed to the Chairperson who will in turn make a decision or present it to the full board for resolution.

The Board of Directors shall be responsible for ensuring compliance with this policy on the part of its members.

**Kenergy Corp. Case No. 2021-00066  
Streamlined Rate Adjustment Procedure Pilot Program Filing  
Requirements / Exhibit List**

**Exhibit 29**

**Case No. 2018-00407**

**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019  
Sponsoring Witness: Jeff Hohn**

**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:**

The above reference information is attached to this Exhibit 29.

KENERGY CORP.  
CASE NO. 2021-00066  
EXHIBIT 29 OFFICER SALARIES  
FOR TEST YEAR AND PRECEDING TWO YEARS

Row	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	<b>NAME</b> HOHN, JEFF	<b>TITLE</b> PRESIDENT/CEO							# of Reporting Empl. 6
2		Annualized Salary & Percent Increase	\$281,875	2.50%	\$290,331	3%	\$320,008	10%	
3		Effective Date of Annual Increase	1/1/2018		1/1/2019		1/1/2020		
4		Vehicle Allowance	\$24,000.00		\$24,000.00		\$25,750.00		
5		Vacation over Max. Payout	\$0.00		\$0.00		\$0.00		
6		Bonus	\$0.00		\$46,447.61		\$22,120.76		
7		Christmas Bonus			\$140.84		\$150.00		
8	<b>NAME</b>	<b>TITLE</b>							
9	ELLIS, KEITH	VP, HUMAN RESOURCES							11
10		Annualized Salary & Percent Increase	\$153,670	2%	\$158,288	3%	\$163,051	3%	
11		Effective Date of Annual Increase	1/1/2018		1/1/2019		1/1/2020		
12		Vehicle Allowance	\$10,200.00		\$10,200.00		\$10,200.00		
13		Vacation over Max. Payout	\$0.00		\$0.00		\$0.00		
14		Bonus	\$0.00		\$0.00		\$0.00		
15		Success Share	\$2,240.00		\$1,440.00		\$1,280.00		
16		Christmas Bonus			\$143.78		\$150.00		
17	<b>NAME</b>	<b>TITLE</b>							
18	MOFFITT, MATT	VP, OPERATIONS (Hire Date 03/05/2018)							67
19		Annualized Salary & Percent Increase	\$147,000	N/A	\$152,402	4%	\$156,978	3%	
20		Effective Date of Annual Increase	3/5/2018		1/1/2019		1/1/2020		
21		Vehicle Allowance	\$8,390.34		\$10,200.00		\$10,200.00		
22		Vacation over Max. Payout	\$0.00		\$0.00		\$0.00		
23		Bonus	\$11,463.66		\$0.00		\$0.00		
24		Adjustments	\$1,994.56		\$0.00		\$0.00		
25		Success Share	\$0.00		\$1,163.08		\$1,280.00		
26		Christmas Bonus			\$139.76		\$150.00		
27	<b>NAME</b>	<b>TITLE</b>							
28	STUMPH, ROB	VP, ENGINEERING (Promoted 08/06/2018)							22
29		Annualized Salary & Percent Increase	\$125,000	N/A	\$137,592	10%	\$147,098	7%	
30		Effective Date of Annual Increase	8/6/2018		1/1/2019		1/1/2020		
31		Vehicle Allowance	\$0.00		\$10,200.00		\$10,200.00		
32		Vacation over Max. Payout	\$3,265.80		\$5,288.80		\$5,821.20		
33		Bonus	\$0.00		\$0.00		\$0.00		
34		Adjustments	\$0.00		\$0.00		\$0.00		
35		Success Share	\$2,240.00		\$1,440.00		\$1,280.00		
36		Christmas Bonus			\$139.77		\$150.00		
37	THOMPSON, STEVE	<b>TITLE</b>							
38		VP, FINANCE & ACCT.							25
39		Annualized Salary & Percent Increase	\$157,914	2%	\$162,656	3%	\$167,544	3%	
40		Effective Date of Annual Increase	1/1/2018		1/1/2019		1/1/2020		
41		Vehicle Allowance	\$10,200.00		\$10,200.00		\$10,200.00		
42		Vacation over Max. Payout	\$0.00		\$0.00		\$0.00		
43		Bonus	\$0.00		\$0.00		\$0.00		
44		Adjustments	\$0.00		\$0.00		\$0.00		
45		Success Share	\$2,240.00		\$1,440.00		\$1,280.00		
46		Christmas Bonus			\$139.76		\$150.00		

48 \*\* PRESIDENT/CEO REPORTS TO THE BOARD AND ALL VP'S REPORT DIRECTLY TO THE PRESIDENT/CEO

**Kenergy Corp. Case No. 2021-00066  
Streamlined Rate Adjustment Procedure Pilot Program  
Filing Requirements / Exhibit List**

**Exhibit 30**

**Case No. 2018-00407**

**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019  
Sponsoring Witness: Steve Thompson**

**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 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. A detailed analysis is not required for amounts of less than \$100.*

**Response:**

The above referenced information is attached to this exhibit 30.

Case No. 2021-00066  
Application - Exhibit 30  
Includes Attachment (63 pages)

**Kenergy Corp.**  
**Case No. 2021-00066**  
**Exhibit 30**  
**Analysis of Account 930 sub accounts'**  
**For the test year ending December 31, 2019**

row	(a)	(b)
1	<b>Description</b>	<b>Amount</b>
2	General advertising expenses account 930.100	1,762.17
3	Account 930.200:	
4	Industry Association Dues	201,019.08
5	Debt Serving Expense	0
6	Institutional Advertising	0
7	Conservation Advertising	0
8	Rate Department Load Studies	0
9	Dues and Subscriptions	610.60
10	Miscellaneous:	
11		
12	Internal Labor and Overheads	191,870.80
13	Internal Transportation	6,637.37
14	Big Rivers economic development payment	-59,616.26
15	Misc. general ledger entries	(24,258.35)
16	Postage	270.22
17	Annual meeting scholarships	15,035.10
18	Annual meeting Other	6,544.43
19	Youth Tours	6,437.65
20	Community Involvement	7,534.62
21	economic development	27,000.00
22	coop connections card	2,013.14
23	Member newsletter	52,588.71
24	Seminars and training	3,905.92
25	Mileage reimbursemnt to employees	300.44
26	Chamber of Commerce involement	9,355.49
27	member surverys	3,054.00
28	member appreciation day	19,129.92
29	Homebuilders association dues	2,199.70
30	All other	4,627.77
31	Total account 930.20	<u>476,260.35</u>
32	Directors' Fees and Expenses account 930.210	<u>206,251.03</u>
33	Other A & G Class A Hawesville smelter account 930.222	<u>2,938.82</u>
34	Other A & G Class A Sebree smelter account 930.223	<u>3,461.75</u>
35	Other A & G Class B direct serve account 930.231	<u>4,030.49</u>
36	Other A & G Class C direct serve account 930.241	<u>20,680.05</u>
37	Total all 930 sub accounts	<u><u>715,384.66</u></u>

**Kenergy Corp.**  
**Case No. 2021-00066**  
**Exhibit 30**  
**Analysis of Account 930.100 General Advertising**  
**For the test year ending December 31, 2019**

	(a)	(b)	(c)	(e)	(g)	(h)	(i)
row	Account	Last Check/Tran	Date	Vendor Name	Reference	Activity	Amount
1	930.1	154756	12/12/2019	PROFORMA ALBRECHT & CO	HAND SANITIZER W/LOGO	515 - PROMOTIONAL MATERIAL	1,762.17

Kenergy Corp.  
Case No. 2021-00066  
Exhibit 30  
Analysis of Account 930.200 Industry Association Dues  
For the test year ending December 31, 2019

row	(a)	(b)	(c)	(e)	(f)	(g)	(h)	(i)	
	ACCOUNT	ACTIVITY	DATE	JOURNAL	MODULE	DESCRIPTION	DEBIT	CREDIT	
1	930.2 133 - KAEC DUES		1/31/2019	1351667	GL	prepaid writeoff other	\$ 11,833.03		
2	930.2 133 - KAEC DUES		2/28/2019	1353156	GL	prepaid writeoff other	\$ 11,833.03		
3	930.2 133 - KAEC DUES		3/31/2019	1354887	GL	prepaid writeoff other	\$ 11,833.03		
4	930.2 133 - KAEC DUES		4/30/2019	1356833	GL	prepaid writeoff other	\$ 11,833.03		
5	930.2 133 - KAEC DUES		5/31/2019	1358485	GL	prepaid writeoff other	\$ 11,833.03		
6	930.2 133 - KAEC DUES		6/30/2019	1360131	GL	prepaid writeoff other	\$ 11,833.03		
7	930.2 133 - KAEC DUES		7/31/2019	1362176	GL	prepaid writeoff other	\$ 11,833.03		
8	930.2 133 - KAEC DUES		8/31/2019	1363964	GL	prepaid writeoff other	\$ 11,833.03		
9	930.2 133 - KAEC DUES		9/30/2019	1365886	GL	prepaid writeoff other	\$ 11,833.03		
10	930.2 133 - KAEC DUES		10/31/2019	1367925	GL	prepaid writeoff other	\$ 11,833.03		
11	930.2 133 - KAEC DUES		11/30/2019	1369698	GL	prepaid writeoff other	\$ 11,833.03		
12	930.2 133 - KAEC DUES		11/30/2019	1369698	GL	prepaid writeoff other		\$ 4,017.00	
13	930.2 133 - KAEC DUES		12/31/2019	1371340	GL	prepaid writeoff other	\$ 11,833.03		
14	930.2 133 - KAEC DUES		12/31/2019	1371340	GL	prepaid writeoff other		\$ 4,017.00	
15							<u>\$ 141,996.36</u>	<u>\$ 8,034.00</u>	
						TOTAL KAEC	\$ 133,962.36	(\$141,996.36 less \$8,034.00)	
16	The KAEC dues are paid twice a year.								
17	KAEC check #148629 dated 2/22/19		\$ 70,998.18						
18	KAEC check #150486 dated 8/02/19		\$ 70,998.18	\$ 141,996.36					
19	A refund was issued to Kenergy from KAEC for 2018 dues in the amount of \$8,034.00,								
20	which was allocated over 2 months totaling \$4,017.00 each.								
21									
22	930.2 132 - NRECA DUES		1/31/2019	1351667	GL	prepaid writeoff other	\$ 5,377.85	NRECA dues begin Feb 1st	
23	930.2 132 - NRECA DUES		2/28/2019	1353156	GL	prepaid writeoff other	\$ 5,607.17		
24	930.2 132 - NRECA DUES		3/31/2019	1354887	GL	prepaid writeoff other	\$ 5,607.17		
25	930.2 132 - NRECA DUES		4/30/2019	1356833	GL	prepaid writeoff other	\$ 5,607.17		
26	930.2 132 - NRECA DUES		5/31/2019	1358485	GL	prepaid writeoff other	\$ 5,607.17		
27	930.2 132 - NRECA DUES		6/30/2019	1360131	GL	prepaid writeoff other	\$ 5,607.17		
28	930.2 132 - NRECA DUES		7/31/2019	1362176	GL	prepaid writeoff other	\$ 5,607.17		
29	930.2 132 - NRECA DUES		8/31/2019	1363964	GL	prepaid writeoff other	\$ 5,607.17		
30	930.2 132 - NRECA DUES		9/30/2019	1365886	GL	prepaid writeoff other	\$ 5,607.17		
31	930.2 132 - NRECA DUES		10/31/2019	1367925	GL	prepaid writeoff other	\$ 5,607.17		
32	930.2 132 - NRECA DUES		11/30/2019	1369698	GL	prepaid writeoff other	\$ 5,607.17		
33	930.2 132 - NRECA DUES		12/31/2019	1371340	GL	prepaid writeoff other	\$ 5,607.17		
34						Total NRECA	\$ 67,056.72	(\$74,306.00 less \$7,020.00)	
35									
36	The check from NRECA was written 1/4/2019, check number 148121. It was written for \$74,306.00.						\$ 74,306.00	check written	
37	The amount was spread over 2/2019-1/2020 totaled \$67,286.00. The remaining \$7,020.00 was lobbying						\$ (7,020.00)	charged to 426.400	
38	expenses applied to account 426.400. The January 2019 allocation was the remaining dues allocated						\$ 67,286.00	12	\$ 5,607.17
	from the 2018 payment.							months	11
						total KAEC from above	\$ 133,962.36	\$ 61,678.87	
						Total NRECA from above	\$ 67,056.72	Jan \$ 5,377.85	
						To lead schedule	\$ 201,019.08	2019 above \$ 67,056.72	





**Kenergy Corp.**  
**Case No. 2021-00066**  
**Exhibit 30**

**Analysis of Account 930.200 Big Rivers Economic Development Reimbursement**  
**For the test year ending December 31, 2019**

row	(a)	(b)	(c)	(e)	(g)	(h)	(i)	(j)
	ACCOUNT	ACTIVITY	DATE	JOURNAL	MODULE	DESCRIPTION	DEBIT	CREDIT
2	930.2	831 - BREC ECON DEV INCOME	1/31/2019	1351673	GL	brec economic dev income		4,970.00
3	930.2	831 - BREC ECON DEV INCOME	2/28/2019	1353160	GL	brec economic dev		4,970.00
4	930.2	831 - BREC ECON DEV INCOME	3/31/2019	1354784	GL	brec economic dev		4,970.00
5	930.2	831 - BREC ECON DEV INCOME	4/30/2019	1356539	GL	brec economic dev		4,970.00
6	930.2	831 - BREC ECON DEV INCOME	5/31/2019	1358495	GL	brec economic dev program		4,970.00
7	930.2	831 - BREC ECON DEV INCOME	6/30/2019	1360134	GL	brec economic dev		4,970.00
8	930.2	831 - BREC ECON DEV INCOME	7/31/2019	1361954	GL	brec economic dev		4,970.00
9	930.2	831 - BREC ECON DEV INCOME	8/31/2019	1363942	GL	brec economic dev income		4,965.25
10	930.2	831 - BREC ECON DEV INCOME	9/30/2019	1365799	GL	brec economic dev program		4,965.25
11	930.2	831 - BREC ECON DEV INCOME	10/31/2019	1367802	GL	brec economic dev		4,965.25
12	930.2	831 - BREC ECON DEV INCOME	11/30/2019	1369587	GL	brec economic dev		4,965.25
13	930.2	831 - BREC ECON DEV INCOME	12/31/2019	1371347	GL	brec economic dev income		4,965.25
14								59,616.26

15 Note: The check was received from Big Rivers on August 26,2019 for \$59,616.26 and was credited to account 146 - receivable from  
16 Big Rivers. Each month, a journal entry was made crediting account 930.200 and debiting account 146 causing the receivable to be  
17 zero at 12/31/19. Big Rivers reimburses each of the three cooperatives for a portion of their economic development labor and expenses  
18 based on the number of members.

**Kenergy Corp.**  
**Case No. 2021-00066**  
**Exhibit 30**  
**Analysis of Account 930.200 Postage**  
**For the test year ending December 31, 2019**

row	(a)	(b)	(c)	(e)	(g)	(h)	(i)	(j)
	ACCOUNT	ACTIVITY	DATE	JOURNAL	MODULE	DESCRIPTION	DEBIT	CREDIT
1	930.2	100 - POSTAGE & DELIVERY	1/31/2019	1351667	GL	prepaid writeoff other	0.97	
2	930.2	100 - POSTAGE & DELIVERY	9/30/2019	1365886	GL	prepaid writeoff other	2.15	
3	930.2	100 - POSTAGE & DELIVERY	12/31/2019	1371340	GL	prepaid writeoff other	1	
4	930.2	223 - CAPITAL CREDIT EXP-postage	1/31/2019	1351667	GL	prepaid writeoff other	8	
5	930.2	223 - CAPITAL CREDIT EXP-postage	2/28/2019	1353156	GL	prepaid writeoff other	14	
6	930.2	223 - CAPITAL CREDIT EXP-postage	3/31/2019	1354887	GL	prepaid writeoff other	20.5	
7	930.2	223 - CAPITAL CREDIT EXP-postage	4/30/2019	1356833	GL	prepaid writeoff other	19	
8	930.2	223 - CAPITAL CREDIT EXP-postage	5/31/2019	1358485	GL	prepaid writeoff other	10.5	
9	930.2	223 - CAPITAL CREDIT EXP-postage	6/30/2019	1360131	GL	prepaid writeoff other	11.1	
10	930.2	223 - CAPITAL CREDIT EXP-postage	8/31/2019	1363964	GL	prepaid writeoff other	64	
11	930.2	223 - CAPITAL CREDIT EXP-postage	9/30/2019	1365886	GL	prepaid writeoff other	38.5	
12	930.2	223 - CAPITAL CREDIT EXP-postage	10/31/2019	1367925	GL	prepaid writeoff other	46.5	
13	930.2	223 - CAPITAL CREDIT EXP-postage	11/30/2019	1369698	GL	prepaid writeoff other	20.5	
14	930.2	223 - CAPITAL CREDIT EXP-postage	12/31/2019	1371340	GL	prepaid writeoff other	13.5	
15							270.22	







**Kenergy Corp.**  
**Case No. 2021-00066**  
**Exhibit 30**  
**Analysis of Account 930.200 Economic Development**  
**For the test year ending December 31, 2019**

	(a)	(b)	(c)	(e)	(f)	(g)	(h)	(i)	(j)
row	Account	Last Check, Date	Vendor Name	Reference	Activity				Amount
1	930.2	150136	7/5/2019 KYNDLE	ECONOMIC DEVELOPMENT CONTRIBUTION	519 - ALLIANCE CONTRibutions				10,000.00
2	930.2	150122	7/5/2019 GREATER OWENSBORO ECONOMIC	ECONOMIC DEVELOPMENT ALLIANCE CONTRIB	519 - ALLIANCE CONTR				10,000.00
3	930.2	150147	7/5/2019 OHIO COUNTY ECONOMIC DEVELOPMEI	ECONOMIC DEVELOPMENT CONTRIBUTION	519 - ALLIANCE CONTR				1,000.00
4	930.2	150124	7/5/2019 HANCOCK CO IND FOUNDATION	ECONOMIC DEVELOPMENT CONTRIBUTION	519 - ALLIANCE CONTR				3,000.00
5	930.2	150139	7/5/2019 MADISONVILLE-HOPKINS COUNTY	ECONOMIC DEVELOPMENT CONTRIBUTION	519 - ALLIANCE CONTR				3,000.00
6									<u>27,000.00</u>

**Kenergy Corp.**  
**Case No. 2021-00066**  
**Exhibit 30**  
**Analysis of Account 930.200 COOP Connections card**  
**For the test year ending December 31, 2019**

	(a)	(b)	(c)	(e)	(f)	(g)	(h)	(i)	(j)
row	Account	Last Check, Date	Vendor Name	Reference	Activity	Amount			
1	930.2	148338 1/10/2019	GREENWELL-CHISHOLM PRINTING CO	O97353: COOP CONNECTIONS SELF INK STAMP	534 - CONNECTION CARD	41.55			
2	930.2	148879 2/26/2019	W.A. FISHER ADVERTISING & PRINTING	COOP CONNECTIONS WINDOW CLINGS	534 - CONNECTION CARD	324.93			
3	930.2	149212 3/22/2019	CARD FULFILLMENT SERVICES	Co-op Connections Cards w fob Lot 6,000	534 - CONNECTION CARD	1,521.66			
4	930.2	149193 3/25/2019	W.A. FISHER ADVERTISING & PRINTING	COOP CONNCTIONS CARD SETUP - REPRINT	534 - CONNECTION CARD	125.00			
5						<u>2,013.14</u>			

**Kenergy Corp.**  
**Case No. 2021-00066**  
**Exhibit 30**  
**Analysis of Account 930.200 Member Newsletter**  
**For the test year ending December 31, 2019**

	(a)	(b)	(c)	(e)	(f)	(g)	(h)	(i)	(j)
row	Account	Last Check, Date	Vendor Name	Reference	Activity	Amount			
1	930.2	148265	1/1/2019	GREENWELL-CHISHOLM PRINTING CO	MEMBER MATTERS NEWSLETTER - JAN	605 - FOCUS BILL STUFFER			3,995.17
2	930.2	148536	1/25/2019	GREENWELL-CHISHOLM PRINTING CO	MEMBER MATTERS NEWSLETTER - FEB	605 - FOCUS BILL STUFFER			3,954.63
3	930.2	148839	2/26/2019	GREENWELL-CHISHOLM PRINTING CO	MEMBER MATTERS NEWSLETTER	605 - FOCUS BILL STUFFER			4,030.53
4	930.2	149243	3/27/2019	GREENWELL-CHISHOLM PRINTING CO	MEMBER MATTERS NEWSLETTER PRINTING	605 - FOCUS BILL STUFFER			4,070.24
5	930.2	149537	4/25/2019	GREENWELL-CHISHOLM PRINTING CO	MEMBER MATTERS NEWSLETTER - MAY	605 - FOCUS BILL STUFFER			4,072.02
6	930.2	149864	5/28/2019	GREENWELL-CHISHOLM PRINTING CO	MEMBER MATTERS NEWSLETTERS-JUN	605 - FOCUS BILL STUFFER			4,072.50
7	930.2	150209	6/25/2019	GREENWELL-CHISHOLM PRINTING CO	MEMBERS MATTERS NEWSLETTERS - JUL	605 - FOCUS BILL STUFFER			3,765.99
8	930.2	150731	7/30/2019	GREENWELL-CHISHOLM PRINTING CO	MEMBER MATTERS NEWSLETTER - AUG	605 - FOCUS BILL STUFFER			4,390.90
9	930.2	153802	9/27/2019	GREENWELL-CHISHOLM PRINTING CO	MEMBER MATTERS COMPOS CHARGE - OCT	605 - FOCUS BILL STUFFER			8,018.82
10	930.2	153606	9/30/2019	GREENWELL-CHISHOLM PRINTING CO	MEMBER MATTERS NEWSLETTER - SEP	605 - FOCUS BILL STUFFER			4,072.18
11	930.2	154122	10/29/2019	GREENWELL-CHISHOLM PRINTING CO	MEMBER MATTERS NEWSLETTER - NOV	605 - FOCUS BILL STUFFER			3,665.48
12	930.2	154492	11/26/2019	GREENWELL-CHISHOLM PRINTING CO	MEMBER MATTERS NEWSLETTER - DEC	605 - FOCUS BILL STUFFER			4,480.25
13									52,588.71





**Kenergy Corp.**  
**Case No. 2021-00066**  
**Exhibit 30**  
**Analysis of Account 930.200 Mileage Reimbursement**  
**For the test year ending December 31, 2019**

	(a)	(b)	(c)	(e)	(f)	(g)	(h)	(i)	(j)
row	Account	Last Check, Date	Vendor Name	Reference	Activity				Amount
1	930.2	149108	3/29/2019	STEPHEN THOMPSON, C	MILEAGE - J.WEEDMAN: OHIO CO CHAMBER MTG	101 - MILEAGE & TRAVEL			34.80
2	930.2	149406	5/1/2019	NEELEY, LESLIE	MILEAGE	101 - MILEAGE & TRAVEL			105.56
3	930.2	149568	5/15/2019	STEPHEN THOMPSON, C	OHIO CO CHAMBER/CONNECT MILEGE-J.WEEDMAN	101 - MILEAGE & TRAVEL			46.40
4	930.2	150248	7/11/2019	STEPHEN THOMPSON, C	OHIO CO CHAMBER MTG-MILEAGE - J.WEEDMAN	101 - MILEAGE & TRAVEL			34.80
5	930.2	152186	9/10/2019	WEEDMAN, JEANETTE	MILEAGE - OHIO CO CHAMBER MTG	101 - MILEAGE & TRAVEL			34.80
6	930.2	154664	12/18/2019	NEELEY, LESLIE	MILEAGE TO HENDERSON	101 - MILEAGE & TRAVEL			44.08
7									300.44

**Kenergy Corp.**  
**Case No. 2021-00066**  
**Exhibit 30**

**Analysis of Account 930.200 Chamber of Commerce Involvement**  
**For the test year ending December 31, 2019**

	(a)	(b)	(c)	(e)	(f)	(g)	(h)	(i)
row	Last Check, Date	Vendor Name	Reference	Activity				Amount
1	148090	1/1/2019	CHAMBER OF COMMERCE	2019 CELEBRATION SILVER SPONSORSHIP	527 - CHAMBER EXPENSE			1,000.00
2	148089	1/1/2019	CHAMBER OF COMMERCE	2019 MEMBERSHIP INVESTMENT	527 - CHAMBER EXPENSE			722.00
3	6496	1/2/2019	CHAMBER OF COMMERCE	ROOBOO-JAN: J.HOHN/D.HOYT/K.ELLIS/4 ADDT	527 - CHAMBER EXPENSE			84.00
4	148248	1/15/2019	CHAMBER OF COMMERCE	ANNUAL FARM CITY BREAKFAST SPONSORSHIP	527 - CHAMBER EXPENSE			50.00
5	6554	1/29/2019	CHAMBER OF COMMERCE	ROOBOO-FEB:HOHN/HAYDEN/HOYT/HAMILTON/NEE	527 - CHAMBER EXPENSE			60.00
6	148549	1/31/2019	KYNDLE	LEGISLATIVE PREVIEW MEAL: L.KRAMPE	527 - CHAMBER EXPENSE			20.00
7	148853	2/7/2019	KYNDLE	1198: ANNUAL DINNER SILVER SPONSORSHIP	527 - CHAMBER EXPENSE			625.00
8	6634	3/4/2019	CHAMBER OF COMMERCE	ROOBOO-MAR: HOHN/HAMILTON/HOYT/D.HAYDEN	527 - CHAMBER EXPENSE			48.00
9	148764	3/5/2019	HOPKINS CO REGIONAL CHAMBER OF COMMERCE	STATE OF CITIES/COUNTY LUNCHEON TICKET	527 - CHAMBER EXPENSE			20.00
10	149063	3/7/2019	KYNDLE	AG APPRECIATION BREAKFAST SPONSORSHIP	527 - CHAMBER EXPENSE			250.00
11	6676	3/18/2019	CHAMBER OF COMMERCE	ROOBOO-MARCH: HOHN/HAMILTON/NEELEY/HOYT	527 - CHAMBER EXPENSE			48.00
12	149253	4/1/2019	KYNDLE	MEMBERSHIP DUES 4/01/19-5/01/20	527 - CHAMBER EXPENSE			1,520.00
13	149052	4/2/2019	HOPKINS CO REGIONAL CHAMBER OF COMMERCE	CHAMBER GOLF CLASSIC	527 - CHAMBER EXPENSE			360.00
14	149245	4/8/2019	HANCOCK COUNTY CHAMBER OF COMMERCE	ANNUAL DINNER SPONSORSHIP	527 - CHAMBER EXPENSE			100.00
15	149179	4/10/2019	SEBREE CHAMBER OF COMMERCE	2019 FIRECRACKER RUN SPONSORSHIP	527 - CHAMBER EXPENSE			400.00
16	6804	4/29/2019	CHAMBER OF COMMERCE	ROOBOO-MAY: 6 ATTENDEES	527 - CHAMBER EXPENSE			72.00
17	6854	5/22/2019	KYNDLE	STATE THE CITY/COUNTY LUNCH SPONSOR FEE	527 - CHAMBER EXPENSE			500.00
18	6844	5/28/2019	CHAMBER OF COMMERCE	ROOBOO-JUN: HOHN/ELLIS/NEELEY	527 - CHAMBER EXPENSE			36.00
19	void check	5/31/2019	HANCOCK CO CHAMBER OF COMMERCE	2013 ANNUAL DINNER SPNSHP	527 - CHAMBER EXPENSE			(350.00)
20	6854	6/1/2019	KYNDLE	STATE THE CITY/COUNTY LUNCH SPONSOR FEE	527 - CHAMBER EXPENSE			(500.00)
21	6897	6/6/2019	CHAMBER OF COMMERCE	ROOBOO - MAY: L.KRAMPE	527 - CHAMBER EXPENSE			12.00
22	149716	6/7/2019	CHAMBER OF COMMERCE	CHAMBER GOLF CLASSIC SPONSORSHIP	527 - CHAMBER EXPENSE			1,000.00
23	150135	6/26/2019	KYNDLE	CHAMBER LUNCHEON SPONSORSHIP FEE	527 - CHAMBER EXPENSE			500.00
24	6936	6/28/2019	CHAMBER OF COMMERCE	ROOBOO-JULY: HAYDEN/HOYT/HOHN/NEELEY	527 - CHAMBER EXPENSE			48.00
25	150666	7/23/2019	OHIO CO CHAMBER OF COMMERCE	2019-2020 CHAMBER MEMBERSHIP DUES	527 - CHAMBER EXPENSE			425.00
26	6997	7/29/2019	CHAMBER OF COMMERCE	ROOBOO-AUG: D.HOYT/D.HAYDEN/K.ELLIS	527 - CHAMBER EXPENSE			36.00
27	6996	7/29/2019	CHAMBER OF COMMERCE	ROOBOO - AUG: J.WARREN	527 - CHAMBER EXPENSE			12.00
28	150653	8/12/2019	KYNDLE	GOLF CLASSIC FOURSOME REGISTRATION	527 - CHAMBER EXPENSE			550.00
29	7031	8/15/2019	CHAMBER OF COMMERCE	ROOBOO-SEP: HAYDEN/HOHN/HOYT/KRAMPE/NEEL	527 - CHAMBER EXPENSE			60.00
30	153617	9/1/2019	HOPKINS CO REGIONAL CHAMBER OF COMMERCE	FARM CITY BREAKFAST SPONSORSHIP	527 - CHAMBER EXPENSE			400.00
31	152158	9/9/2019	HANCOCK COUNTY CHAMBER OF COMMERCE	AUGUST CHAMBER BREAKFAST SPONSORSHIP	527 - CHAMBER EXPENSE			470.00
32	7125	9/18/2019	CHAMBER OF COMMERCE	ROOBOO-OCT:D.HOYT/J.HOHN/D.HAYDEN/K.ELLI	527 - CHAMBER EXPENSE			48.00
33	7290	11/5/2019	CHAMBER OF COMMERCE	ROOBOO REGIST-NOV: HOHN/HAYDEN/HOYT	527 - CHAMBER EXPENSE			36.00
34	154057	11/6/2019	OHIO CO CHAMBER OF COMMERCE	CHRISTMAS GALA SPONSORSHIP	527 - CHAMBER EXPENSE			100.00
35	154335	11/7/2019	HANCOCK COUNTY CHAMBER OF COMMERCE	BUSINESS DUES	527 - CHAMBER EXPENSE			75.00
36	154079	11/7/2019	STEPHEN THOMPSON, CUSTODIAN	OHIO CO CHAMBER MTG EXP - WEEDMAN	527 - CHAMBER EXPENSE			20.93
37	154509	12/1/2019	KYNDLE	INDUSTRY APPR LUNCH:KRAMPE/NEELEY/MOFFIT	527 - CHAMBER EXPENSE			60.00
38	154340	12/1/2019	HOPKINS CO REGIONAL CHAMBER OF COMMERCE	ANNUAL MEMBERSHIP INVESTMENT	527 - CHAMBER EXPENSE			302.50
39	154509	12/3/2019	KYNDLE	LEGISLATIVE PREVIEW LUNCH: L.KRAMPE	527 - CHAMBER EXPENSE			20.00
40	7380	12/3/2019	CHAMBER OF COMMERCE	ROOBOO-DEC: ELLIS/HOYT/NEELEY/HAYDEN	527 - CHAMBER EXPENSE			48.00
41	154395	12/5/2019	CHAMBER OF COMMERCE	ROOBOO - DEC: M.MOFFITT	527 - CHAMBER EXPENSE			12.00
42	7403	12/17/2019	CHAMBER OF COMMERCE	ROOBOO REGISTR-JAN: HOYT/NEELEY/KRAMPE	527 - CHAMBER EXPENSE			36.00
43	154683	12/31/2019	STEPHEN THOMPSON, CUSTODIAN	OHIO CO HCAMBER BOARD MTG - J.WEEDMAN	527 - CHAMBER EXPENSE			19.06
								9,355.49

**Kenergy Corp.**  
**Case No. 2021-00066**  
**Exhibit 30**  
**Analysis of Account 930.200 Member Surveys**  
**For the test year ending December 31, 2019**

	(a)	(b)	(c)	(e)	(f)	(g)	(h)	(i)	(j)
row	Account	Last Check,	Date	Vendor Name	Reference	Activity			Amount
1	930.2	6548	1/24/2019	MAILCHIMP	MEMBER SURVEYS	533 - CONSTANT CONTACT			225.00
2	930.2	6618	2/23/2019	MAILCHIMP	MEMBER SURVEYS	533 - CONSTANT CONTACT			225.00
3	930.2	6683	3/24/2019	MAILCHIMP	MEMBER SURVEYS	533 - CONSTANT CONTACT			225.00
4	930.2	6761	4/24/2019	MAILCHIMP	MEMBER SURVEYS	533 - CONSTANT CONTACT			225.00
5	930.2	6934	6/1/2019	MAILCHIMP	MEMBER SURVEYS	533 - CONSTANT CONTACT			225.00
6	930.2	6922	6/24/2019	MAILCHIMP	MEMBER SURVEYS	533 - CONSTANT CONTACT			225.00
7	930.2	7020	8/1/2019	MAILCHIMP	MEMBER SURVEYS	533 - CONSTANT CONTACT			225.00
8	930.2	7049	8/24/2019	MAILCHIMP	MEMBER SURVEYS	533 - CONSTANT CONTACT			210.00
9	930.2	7118	9/18/2019	SURVEY MON	MEMBER SURVEYS: 9/13/19-9/12/20	536 - MEMBER SURVEYS			372.00
10	930.2	7130	9/24/2019	MAILCHIMP	MEMBER SURVEYS	533 - CONSTANT CONTACT			210.00
11	930.2	7224	10/24/2019	MAILCHIMP	MEMBER SURVEYS	533 - CONSTANT CONTACT			229.00
12	930.2	7353	11/24/2019	MAILCHIMP	MEMBER SURVEYS	533 - CONSTANT CONTACT			229.00
13	930.2	7443	12/24/2019	MAILCHIMP	MEMBER SURVEYS	533 - CONSTANT CONTACT			229.00
14									3,054.00

**Kenergy Corp.**  
**Case No. 2021-00066**  
**Exhibit 30**  
**Analysis of Account 930.200 Member Appreciation Day**  
**For the test year ending December 31, 2019**

	(a)	(b)	(c)	(e)	(f)	(g)	(h)	(i)	(j)
row	Account	Last Check, Date	Vendor Name	Reference	Activity	Amount			
1	930.2	148700	2/1/2019	KENTUCKY PRESS SERVICE	MEMBER APPRECIATION DAY ADS	537 - MEMBER APPRECIATION DAY	472.56		
2	930.2	150467	7/26/2019	DMC GRAPHICS	MEMBER APPRECIATION DAY BANNERS	537 - MEMBER APPRECIATION DAY	305.28		
3	930.2	153590	9/18/2019	CRS ONESOURCE	MEMBER APPRECIATION DAY FOOD - HANSON	537 - MEMBER APPRECIATION DAY	426.89		
4	930.2	153590	9/18/2019	CRS ONESOURCE	MEMBER APPRECIATION DAY FOOD - MARION	537 - MEMBER APPRECIATION DAY	460.89		
5	930.2	153590	9/18/2019	CRS ONESOURCE	MEMBER APPRECIATION DAY FOOD-OWENSBORO	537 - MEMBER APPRECIATION DAY	2,374.96		
6	930.2	153590	9/19/2019	CRS ONESOURCE	MEMBER APPRECIATION DAY FOOD-HAWESVILLE	537 - MEMBER APPRECIATION DAY	426.89		
7	930.2	153597	9/22/2019	DMC GRAPHICS	DOUBLE SIDED YARD SIGNS - MEMBER APPR	537 - MEMBER APPRECIATION DAY	159.00		
8	930.2	7135	9/24/2019	HOME DEPOT	STEEL TUBS FOR ICE - MEMBER APPRECIATION	537 - MEMBER APPRECIATION DAY	200.98		
9	930.2	7134	9/27/2019	SAM'S CLUB	TABLES FOR FOOD SERVICE - MEMBER APPREC	537 - MEMBER APPRECIATION DAY	339.12		
10	930.2	7136	9/30/2019	STONE HILL HONEY FARM MARKET	MUMS FOR HENDERSON MEMBER APPRECIATION	537 - MEMBER APPRECIATION DAY	44.00		
11	930.2	153788	10/1/2019	CRS ONESOURCE	MEMBER APPRECIATION DAY FOOD	537 - MEMBER APPRECIATION DAY	602.43		
12	930.2	7208	10/1/2019	FLAGSTORE OF CT	American Flag 15'x25'	537 - MEMBER APPRECIATION DAY	1,160.54		
13	930.2	7256	10/2/2019	OFFICE DEPOT	COPIES/FLYERS - MEMBER APPRECIATION DAY	537 - MEMBER APPRECIATION DAY	209.14		
14	930.2	7166	10/2/2019	DOLLAR GENERAL STORE	MEMBER APPRECIATION DAY TABLECLOTHS	537 - MEMBER APPRECIATION DAY	22.26		
15	930.2	153757	10/2/2019	TRI-STATE FIRE & SAF EQUIP INC	CONE SIGNS FOR MEMBER APPRECIATION DAY	537 - MEMBER APPRECIATION DAY	182.22		
16	930.2	7279	10/3/2019	SUREWAY	BALLOONS - MEMBER APPRECIATION DAY	537 - MEMBER APPRECIATION DAY	10.49		
17	930.2	153867	10/3/2019	GREENWELL-CHISHOLM PRINTING CO	Mem App Day flyers	537 - MEMBER APPRECIATION DAY	478.59		
18	930.2	153736	10/3/2019	J & B CATERING SERVICE	Member Appreciation Day food	537 - MEMBER APPRECIATION DAY	2,015.33		
19	930.2	153716	10/3/2019	COPPERTOP BBQ	BBQ sandwiches - Marion	537 - MEMBER APPRECIATION DAY	1,240.20		
20	930.2	153880	10/7/2019	KENTUCKY PRESS SERVICE	ADVERTISING - MEMBER APPRECIATION DAY	537 - MEMBER APPRECIATION DAY	396.80		
21	930.2	153719	10/11/2019	EASTWOOD, JIMMY	MEMBER APPRECIATION DAY DOOR PRIZE	537 - MEMBER APPRECIATION DAY	250.00		
22	930.2	153722	10/11/2019	GAW, EDITH	MEMBER APPRECIATION DAY DOOR PRIZE	537 - MEMBER APPRECIATION DAY	250.00		
23	930.2	153749	10/11/2019	PHELPS, ROGER	MEMBER APPRECIATION DAY DOOR PRIZE	537 - MEMBER APPRECIATION DAY	250.00		
24	930.2	153739	10/11/2019	KING, DARLEEN	MEMBER APPRECIATION DAY DOOR PRIZE	537 - MEMBER APPRECIATION DAY	250.00		
25	930.2	153728	10/11/2019	HARPER, BARRY	MEMBER APPRECIATION DAY DOOR PRIZE	537 - MEMBER APPRECIATION DAY	250.00		
26	930.2	153977	10/28/2019	KIM RHINERSON, CUSTODIAN	MEMBER APPRECIATION DAY - FLAG GROMMETS	537 - MEMBER APPRECIATION DAY	21.20		
27	930.2	153998	10/30/2019	STEPHEN THOMPSON, CUSTODIAN	MEMBER APPRECIATION DAY SUPPLIES	537 - MEMBER APPRECIATION DAY	205.82		
28	930.2	154280	11/1/2019	OLE SOUTH BARBECUE	MEMBER APPRECIATION DAY MEAL - OWENSBORO	537 - MEMBER APPRECIATION DAY	5,676.30		
29	930.2	154106	11/8/2019	CITY OF OWENSBORO	TRAFFIC CONTROL - MEMBER APPR DAY	537 - MEMBER APPRECIATION DAY	371.00		
30	930.2	0	11/8/2019	CITY OF OWENSBORO	1828: POLICE SECURITY-MEMBER APPR DAY	537 - MEMBER APPRECIATION DAY	(371.00)		
31	930.2	0	11/8/2019	CITY OF OWENSBORO	1828: POLICE SECURITY-MEMBER APPR DAY	537 - MEMBER APPRECIATION DAY	371.00		
32	930.2	154467	12/20/2019	CASEY BAKER, CUSTODIAN	MEMBER APPRECIATION DAY EXPENSES	537 - MEMBER APPRECIATION DAY	77.03		
33							<u>19,129.92</u>		

**Kenergy Corp.**  
**Case No. 2021-00066**  
**Exhibit 30**  
**Analysis of Account 930.200 Homebuilders Association Dues**  
**For the test year ending December 31, 2019**

	(a)	(b)	(c)	(e)	(f)	(g)	(h)	(i)	(j)
row	Account	Last Check, Date	Vendor Name	Reference	Activity	Amount			
1	930.2	148240	1/11/2019	AUDUBON AREA HOME BUILDERS	ANNUAL DUES - 2019	530 - OTHER MEMBER SER EXP			420.00
2	930.2	148963	3/27/2019	HOPKINS CO. HOMEBUILDERS ASSOCIATION	MARCH MEMBERSHIP MTG SPONSORSHIP	530 - OTHER MEMBER SER EXP			494.70
3	930.2	149108	3/29/2019	STEPHEN THOMPSON, CUSTODIAN	HOMEBUILDERS SPONSORSHIP	530 - OTHER MEMBER SER EXP			100.00
4	930.2	void check	6/1/2019	AUDUBON AREA HOMEBUILDERS	BOOTH RESERVATION-2015 HOME & GARDEN SHOW	530 - OTHER MEMBER SER EXP			(250.00)
5	930.2	150557	7/1/2019	HOMEBUILDERS ASSOCIATION OF OWENSBORO	ANNUAL ASSOCIATE MEMBERSHIP DUES	530 - OTHER MEMBER SER EXP			440.00
6	930.2	152869	9/19/2019	STEPHEN THOMPSON, CUSTODIAN	HOMEBUILDERS SPONSORSHIP MONTHLY MTG	530 - OTHER MEMBER SER EXP			100.00
7	930.2	153808	10/1/2019	HOMEBUILDERS ASSOCIATION OF OWENSBORO	Meeting co-sponsor	530 - OTHER MEMBER SER EXP			600.00
8	930.2	153809	10/7/2019	HOPKINS CO. HOMEBUILDERS ASSOCIATION	ASSOCIATE ANNUAL MEMBERSHIP DUES	530 - OTHER MEMBER SER EXP			295.00
9									2,199.70

**Kenergy Corp.**  
**Case No. 2021-00066**  
**Exhibit 30**  
**Analysis of Account 930.200 Misc Journal entries**  
**For the test year ending December 31, 2019**

row	(a)	(b)	(c)	(e)	(f)	(g)	(h)	(i)
	ACCOUNT	ACTIVITY	DATE	JOURNAL	MODULE	DESCRIPTION	DEBIT	CREDIT
1	930.2	724 - WORKERS COMP INS	12/31/2019	1371983	GL	federated estimated cash capital cr		101.18
2	930.2	834 - OTHER CAPITAL CREDIT	10/31/2019	1367912	GL	transfer cash receipts from 142.099		2,372.00
3		Cash capital credits from Federated Insurnace relating to Worker's compensation on Labor charged to 930.200						
4	930.2	0 - Unassigned Activity	1/31/2019	1352056	GL	allocate misc general expense		1,367.17
5	930.2	0 - Unassigned Activity	2/28/2019	1353658	GL	allocate misc general expense		1,551.69
6	930.2	0 - Unassigned Activity	3/31/2019	1355398	GL	allocate misc general expense		1,458.25
7	930.2	0 - Unassigned Activity	4/30/2019	1357251	GL	allocate misc general expense		1,555.95
8	930.2	0 - Unassigned Activity	5/31/2019	1359021	GL	allocate misc general expense		2,049.96
9	930.2	0 - Unassigned Activity	6/30/2019	1360931	GL	allocate misc general expense		1,646.04
10	930.2	0 - Unassigned Activity	7/31/2019	1362637	GL	allocate misc general expense		3,496.10
11	930.2	0 - Unassigned Activity	8/31/2019	1364601	GL	allocate misc general expense		1,314.29
12	930.2	0 - Unassigned Activity	9/30/2019	1366411	GL	allocate misc general expense		1,972.66
13	930.2	0 - Unassigned Activity	10/31/2019	1368285	GL	allocate misc general expense		2,414.33
14	930.2	0 - Unassigned Activity	11/19/2019	1370067	GL	allocate misc general expense		2,128.36
15	930.2	0 - Unassigned Activity	12/31/2019	1372116	GL	allocate misc general expense		830.37
16								24,258.35

17 Note: amounts on rows 4-25 are allocations to direct served accounts 930.222, 930.223, 930.231 and 930.241.(See lead  
18 schedule in this exhibit 30. This is a transfer from 930.200 to these other 930 sub accounts, for purposes  
19 allocating costs to the direct served class A, B, and C accounts.

**Kenergy Corp.**  
**Case No. 2021-00066**  
**Exhibit 30**

**Analysis of Account 930.222 Direct Served Class A Hawesville Smelter A&G**  
**For the test year ending December 31, 2019**

row	(a) Acct	(b) Date	(c) Journal Desc	(e) Reference	(f) Debit	(g) Credit	(h) Jrnl Cd	(i)	(j)
1	930.222	1/31/2019	Allocate Board of Directors (50)	allocate board of directors exp	53.36		0	70 - ALLOCATE BOARD OF DIRECTOR COSTS	
2	930.222	1/31/2019	Allocate Misc General Exp (49)	allocate misc general expense	136.27		0	69 - ALLOCATE OTHER A&G COSTS	
3	930.222	2/28/2019	Allocate Board of Directors (50)	allocate board of directors	63.16		0	70 - ALLOCATE BOARD OF DIRECTOR COSTS	
4	930.222	2/28/2019	Allocate Board of Directors (50)	correct account number error	0	68.54	70 - ALLOCATE BOARD OF DIRECTOR COSTS		
5	930.222	2/28/2019	Allocate Misc General Expenses (49)	allocate misc general expenses	151.59		0	69 - ALLOCATE OTHER A&G COSTS	
6	930.222	2/28/2019	Allocate Misc General Expenses (49)	correct account number error	0	164.51	69 - ALLOCATE OTHER A&G COSTS		
7	930.222	2/28/2019	Allocate Board of Directors Exp (50)	allocate board of directors exp	68.54		0	70 - ALLOCATE BOARD OF DIRECTOR COSTS	
8	930.222	2/28/2019	Allocate Misc General Exp (49)	allocate misc general exp	164.51		0	69 - ALLOCATE OTHER A&G COSTS	
9	930.222	3/31/2019	Allocate Board of Directors (50)	allocate board of directors exp	55.93		0	70 - ALLOCATE BOARD OF DIRECTOR COSTS	
10	930.222	3/31/2019	Allocate Misc General Exp (49)	allocate misc general exp	147		0	69 - ALLOCATE OTHER A&G COSTS	
11	930.222	4/30/2019	Allocate Board of Directors Exp (50)	allocate board of directors exp	70.61		0	70 - ALLOCATE BOARD OF DIRECTOR COSTS	
12	930.222	4/30/2019	Allocate Misc General Expenses (49)	allocate misc general expenses	147.52		0	69 - ALLOCATE OTHER A&G COSTS	
13	930.222	5/31/2019	Allocate Board of Directors Exp (50)	allocate board of directors	76.59		0	70 - ALLOCATE BOARD OF DIRECTOR COSTS	
14	930.222	5/31/2019	Allocate Misc General Exp (49)	allocate misc general exp	205.31		0	69 - ALLOCATE OTHER A&G COSTS	
15	930.222	6/30/2019	Allocate Board of Directors Exp (50)	allocate board of directors	64.57		0	70 - ALLOCATE BOARD OF DIRECTOR COSTS	
16	930.222	6/30/2019	Allocate Misc General Expense (49)	allocate misc general exp	159.08		0	69 - ALLOCATE OTHER A&G COSTS	
17	930.222	7/31/2019	Allocate Board of Directors (50)	allocate board of directors	103.92		0	70 - ALLOCATE BOARD OF DIRECTOR COSTS	
18	930.222	7/31/2019	Allocate Misc General Expenses (49)	allocate misc general exp	326.16		0	69 - ALLOCATE OTHER A&G COSTS	
19	930.222	8/31/2019	Allocate Board of Directors Exp (50)	allocate board of directors exp	64.93		0	70 - ALLOCATE BOARD OF DIRECTOR COSTS	
20	930.222	8/31/2019	Allocate Misc General Exp (49)	allocate misc general exp	113.03		0	69 - ALLOCATE OTHER A&G COSTS	
21	930.222	9/30/2019	Allocate Board of Directors Exp (50)	allocate board of directors exp	70.81		0	70 - ALLOCATE BOARD OF DIRECTOR COSTS	
22	930.222	9/30/2019	Allocate Misc General Expenses (49)	allocate misc general exp	171.44		0	69 - ALLOCATE OTHER A&G COSTS	
23	930.222	10/31/2019	Allocate Board of Directors (50)	alloate board of directors exp	62.19		0	70 - ALLOCATE BOARD OF DIRECTOR COSTS	
24	930.222	10/31/2019	Allocate Misc General Exp (49)	allocate misc general exp	218.01		0	69 - ALLOCATE OTHER A&G COSTS	
25	930.222	11/19/2019	Allocate Misc General Expenses (49)	allocate misc general exp	192.03		0	69 - ALLOCATE OTHER A&G COSTS	
26	930.222	11/30/2019	Allocate Board of Directors (50)	allocate board of directors exp	107.47		0	70 - ALLOCATE BOARD OF DIRECTOR COSTS	
27	930.222	12/31/2019	Allocate Misc General Exp (49)	allocate misc general exp	79.13		0	69 - ALLOCATE OTHER A&G COSTS	
28	930.222	12/31/2019	Allocate Board of Directors Exp (50)	allocate board of directors exp	98.71		0	70 - ALLOCATE BOARD OF DIRECTOR COSTS	
29					3,171.87	233.05			
30				TOTAL	2,938.82				
31	Note: These costs are allocated from account 930.200. See Misc, Journal Entry Sheet								



Case No. 2021-00066

Exhibit 30

Analysis of Account 930.223 Direct Served Class A Sebree Smelter A&G  
For the test year ending December 31, 2019

	(a)	(b)	(c)	(e)	(f)	(g)	(h)	(i)	(j)
row	Acct	Date	Journal Desc	Reference	Debit	Credit	Jrnl Cd		
1	930.223	1/31/2019	Allocate Board of Directors (50)	allocate board of directors exp	59.43		0	70 - ALLOCATE BOARD OF DIRECTOR COSTS	
2	930.223	1/31/2019	Allocate Misc General Exp (49)	allocate misc general expense	151.75		0	69 - ALLOCATE OTHER A&G COSTS	
3	930.223	2/28/2019	Allocate Board of Directors (50)	allocate board of directors	68.54		0	70 - ALLOCATE BOARD OF DIRECTOR COSTS	
4	930.223	2/28/2019	Allocate Board of Directors (50)	correct account number error	0	63.16	70 - ALLOCATE BOARD OF DIRECTOR COSTS		
5	930.223	2/28/2019	Allocate Misc General Expenses (49)	allocate misc general expenses	164.51		0	69 - ALLOCATE OTHER A&G COSTS	
6	930.223	2/28/2019	Allocate Misc General Expenses (49)	correct account number error	0	151.59	69 - ALLOCATE OTHER A&G COSTS		
7	930.223	2/28/2019	Allocate Board of Directors Exp (50)	allocate board of directors exp	63.16		0	70 - ALLOCATE BOARD OF DIRECTOR COSTS	
8	930.223	2/28/2019	Allocate Misc General Exp (49)	allocate misc general exp	151.59		0	69 - ALLOCATE OTHER A&G COSTS	
9	930.223	3/31/2019	Allocate Board of Directors (50)	allocate board of directors exp	58.34		0	70 - ALLOCATE BOARD OF DIRECTOR COSTS	
10	930.223	3/31/2019	Allocate Misc General Exp (49)	allocate misc general exp	153.34		0	69 - ALLOCATE OTHER A&G COSTS	
11	930.223	4/30/2019	Allocate Board of Directors Exp (50)	allocate board of directors exp	81.6		0	70 - ALLOCATE BOARD OF DIRECTOR COSTS	
12	930.223	4/30/2019	Allocate Misc General Expenses (49)	allocate misc general expenses	170.48		0	69 - ALLOCATE OTHER A&G COSTS	
13	930.223	5/31/2019	Allocate Board of Directors Exp (50)	allocate board of directors exp	84.36		0	70 - ALLOCATE BOARD OF DIRECTOR COSTS	
14	930.223	5/31/2019	Allocate Misc General Exp (49)	allocate misc general exp	226.13		0	69 - ALLOCATE OTHER A&G COSTS	
15	930.223	6/30/2019	Allocate Board of Directors Exp (50)	allocate board of directors	72.49		0	70 - ALLOCATE BOARD OF DIRECTOR COSTS	
16	930.223	6/30/2019	Allocate Misc General Expense (49)	allocate misc general exp	178.57		0	69 - ALLOCATE OTHER A&G COSTS	
17	930.223	7/31/2019	Allocate Board of Directors (50)	allocate board of directors	122.12		0	70 - ALLOCATE BOARD OF DIRECTOR COSTS	
18	930.223	7/31/2019	Allocate Misc General Expenses (49)	allocate misc general exp	383.3		0	69 - ALLOCATE OTHER A&G COSTS	
19	930.223	8/31/2019	Allocate Board of Directors Exp (50)	allocate board of directors exp	82.66		0	70 - ALLOCATE BOARD OF DIRECTOR COSTS	
20	930.223	8/31/2019	Allocate Misc General Exp (49)	allocate misc general exp	143.9		0	69 - ALLOCATE OTHER A&G COSTS	
21	930.223	9/30/2019	Allocate Board of Directors Exp (50)	allocate board of directors exp	87.02		0	70 - ALLOCATE BOARD OF DIRECTOR COSTS	
22	930.223	9/30/2019	Allocate Misc General Expenses (49)	allocate misc general exp	210.71		0	69 - ALLOCATE OTHER A&G COSTS	
23	930.223	10/31/2019	Allocate Board of Directors (50)	allocate board of directors exp	79.3		0	70 - ALLOCATE BOARD OF DIRECTOR COSTS	
24	930.223	10/31/2019	Allocate Misc General Exp (49)	allocate misc general exp	277.98		0	69 - ALLOCATE OTHER A&G COSTS	
25	930.223	11/19/2019	Allocate Misc General Expenses (49)	allocate misc general exp	245.63		0	69 - ALLOCATE OTHER A&G COSTS	
26	930.223	11/30/2019	Allocate Board of Directors (50)	allocate board of directors exp	137.47		0	70 - ALLOCATE BOARD OF DIRECTOR COSTS	
27	930.223	12/31/2019	Allocate Misc General Exp (49)	allocate misc general exp	98.83		0	69 - ALLOCATE OTHER A&G COSTS	
28	930.223	12/31/2019	Allocate Board of Directors Exp (50)	allocate board of directors exp	123.29		0	70 - ALLOCATE BOARD OF DIRECTOR COSTS	
29					3,676.50	214.75			
30				TOTAL	3,461.75				
31	Note: These costs are allocated from account 930.200. See Misc, Journal Entry Sheet								

**Case No. 2021-00066**  
**Exhibit 30**  
**Analysis of Account 930.231 Direct Served Class B A&G**  
**For the test year ending December 31, 2019**

	(a)	(b)	(c)	(e)	(f)	(g)	(h)	(i)	(j)
row	Acct	Date	Journal Desc	Reference	Debit	Credit	Jrnl Cd		
1	930.231	1/31/2019	Allocate Board of Directors (50)	allocate board of directors exp	74.33		0 70 - ALLOCATE BOARD OF DIRECTOR COSTS		
2	930.231	1/31/2019	Allocate Misc General Exp (49)	allocate misc general expense	189.81		0 69 - ALLOCATE OTHER A&G COSTS		
3	930.231	2/28/2019	Allocate Board of Directors Exp (50)	allocate board of directors exp	83.37		0 70 - ALLOCATE BOARD OF DIRECTOR COSTS		
4	930.231	2/28/2019	Allocate Misc General Exp (49)	allocate misc general exp	200.09		0 69 - ALLOCATE OTHER A&G COSTS		
5	930.231	3/31/2019	Allocate Board of Directors (50)	allocate board of directors exp	73.56		0 70 - ALLOCATE BOARD OF DIRECTOR COSTS		
6	930.231	3/31/2019	Allocate Misc General Exp (49)	allocate misc general exp	193.36		0 69 - ALLOCATE OTHER A&G COSTS		
7	930.231	4/30/2019	Allocate Board of Directors Exp (50)	allocate board of directors exp	100.65		0 70 - ALLOCATE BOARD OF DIRECTOR COSTS		
8	930.231	4/30/2019	Allocate Misc General Expenses (49)	allocate misc general expenses	210.28		0 69 - ALLOCATE OTHER A&G COSTS		
9	930.231	5/31/2019	Allocate Board of Directors Exp (50)	allocate board of directors exp	105.02		0 70 - ALLOCATE BOARD OF DIRECTOR COSTS		
10	930.231	5/31/2019	Allocate Misc General Exp (49)	allocate misc general exp	281.5		0 69 - ALLOCATE OTHER A&G COSTS		
11	930.231	6/30/2019	Allocate Board of Directors Exp (50)	allocate board of directors	86.44		0 70 - ALLOCATE BOARD OF DIRECTOR COSTS		
12	930.231	6/30/2019	Allocate Misc General Expense (49)	allocate misc general exp	212.95		0 69 - ALLOCATE OTHER A&G COSTS		
13	930.231	7/31/2019	Allocate Board of Directors (50)	allocate board of directors	148.58		0 70 - ALLOCATE BOARD OF DIRECTOR COSTS		
14	930.231	7/31/2019	Allocate Misc General Expenses (49)	allocate misc general exp	466.34		0 69 - ALLOCATE OTHER A&G COSTS		
15	930.231	8/31/2019	Allocate Board of Directors Exp (50)	allocate board of directors exp	98.31		0 70 - ALLOCATE BOARD OF DIRECTOR COSTS		
16	930.231	8/31/2019	Allocate Misc General Exp (49)	allocate misc general exp	171.13		0 69 - ALLOCATE OTHER A&G COSTS		
17	930.231	9/30/2019	Allocate Board of Directors Exp (50)	allocate board of directors exp	106.04		0 70 - ALLOCATE BOARD OF DIRECTOR COSTS		
18	930.231	9/30/2019	Allocate Misc General Expenses (49)	allocate misc general exp	256.75		0 69 - ALLOCATE OTHER A&G COSTS		
19	930.231	10/31/2019	Allocate Board of Directors (50)	allocate board of directors exp	88.17		0 70 - ALLOCATE BOARD OF DIRECTOR COSTS		
20	930.231	10/31/2019	Allocate Misc General Exp (49)	allocate misc general exp	309.04		0 69 - ALLOCATE OTHER A&G COSTS		
21	930.231	11/19/2019	Allocate Misc General Expenses (49)	allocate misc general exp	292.47		0 69 - ALLOCATE OTHER A&G COSTS		
22	930.231	11/30/2019	Allocate Board of Directors (50)	allocate board of directors exp	163.68		0 70 - ALLOCATE BOARD OF DIRECTOR COSTS		
23	930.231	12/31/2019	Allocate Misc General Exp (49)	allocate misc general exp	118.62		0 69 - ALLOCATE OTHER A&G COSTS		
24					4,030.49				

Note: These costs are allocated from account 930.200. See Misc, Journal Entry Sheet

Case No. 2021-00066

Exhibit 30

Analysis of Account 930.241 Direct Served Class C A&G  
For the test year ending December 31, 2019

	(a)	(b)	(c)	(e)	(f)	(g)	(h)	(i)	(j)
row	Acct	Date	Journal Desc	Reference	Debit	Credit	Jrnl Cd		
1	930.241	1/31/2019	Allocate Board of Directors (50)	allocate board of directors exp	347.43		0 70 - ALLOCATE BOARD OF DIRECTOR COSTS		
2	930.241	1/31/2019	Allocate Misc General Exp (49)	allocate misc general expense	887.18		0 69 - ALLOCATE OTHER A&G COSTS		
3	930.241	2/28/2019	Allocate Board of Directors Exp (50)	allocate board of directors exp	430.57		0 70 - ALLOCATE BOARD OF DIRECTOR COSTS		
4	930.241	2/28/2019	Allocate Misc General Exp (49)	allocate misc general exp	1,033.36		0 69 - ALLOCATE OTHER A&G COSTS		
5	930.241	3/31/2019	Allocate Board of Directors (50)	allocate board of directors exp	366.25		0 70 - ALLOCATE BOARD OF DIRECTOR COSTS		
6	930.241	3/31/2019	Allocate Misc General Exp (49)	allocate misc general exp	962.64		0 69 - ALLOCATE OTHER A&G COSTS		
7	930.241	4/30/2019	Allocate Board of Directors Exp (50)	allocate board of directors exp	491.12		0 70 - ALLOCATE BOARD OF DIRECTOR COSTS		
8	930.241	4/30/2019	Allocate Misc General Expenses (49)	allocate misc general expenses	1,026.01		0 69 - ALLOCATE OTHER A&G COSTS		
9	930.241	5/31/2019	Allocate Board of Directors Exp (50)	allocate board of directors exp	497.68		0 70 - ALLOCATE BOARD OF DIRECTOR COSTS		
10	930.241	5/31/2019	Allocate Misc General Exp (49)	allocate misc general exp	1,334.05		0 69 - ALLOCATE OTHER A&G COSTS		
11	930.241	6/30/2019	Allocate Board of Directors Exp (50)	allocate board of directors	443.87		0 70 - ALLOCATE BOARD OF DIRECTOR COSTS		
12	930.241	6/30/2019	Allocate Misc General Expense (49)	allocate misc general exp	1,093.46		0 69 - ALLOCATE OTHER A&G COSTS		
13	930.241	7/31/2019	Allocate Board of Directors (50)	allocate board of directors	738.83		0 70 - ALLOCATE BOARD OF DIRECTOR COSTS		
14	930.241	7/31/2019	Allocate Misc General Expenses (49)	allocate misc general exp	2,318.96		0 69 - ALLOCATE OTHER A&G COSTS		
15	930.241	8/31/2019	Allocate Board of Directors Exp (50)	allocate board of directors exp	507.71		0 70 - ALLOCATE BOARD OF DIRECTOR COSTS		
16	930.241	8/31/2019	Allocate Misc General Exp (49)	allocate misc general exp	883.79		0 69 - ALLOCATE OTHER A&G COSTS		
17	930.241	9/30/2019	Allocate Board of Directors Exp (50)	allocate board of directors exp	549.97		0 70 - ALLOCATE BOARD OF DIRECTOR COSTS		
18	930.241	9/30/2019	Allocate Misc General Expenses (49)	allocate misc general exp	1,331.60		0 69 - ALLOCATE OTHER A&G COSTS		
19	930.241	10/31/2019	Allocate Board of Directors (50)	allocate board of directors exp	457.61		0 70 - ALLOCATE BOARD OF DIRECTOR COSTS		
20	930.241	10/31/2019	Allocate Misc General Exp (49)	allocate misc general exp	1,604.06		0 69 - ALLOCATE OTHER A&G COSTS		
21	930.241	11/19/2019	Allocate Misc General Expenses (49)	allocate misc general exp	1,395.79		0 69 - ALLOCATE OTHER A&G COSTS		
22	930.241	11/30/2019	Allocate Board of Directors (50)	allocate board of directors exp	781.15		0 70 - ALLOCATE BOARD OF DIRECTOR COSTS		
23	930.241	12/31/2019	Allocate Misc General Exp (49)	allocate misc general exp	532.57		0 69 - ALLOCATE OTHER A&G COSTS		
24	930.241	12/31/2019	Allocate Board of Directors Exp (50)	allocate board of directors exp	664.39		0 70 - ALLOCATE BOARD OF DIRECTOR COSTS		
25					<u>20,680.05</u>				

Note: These costs are allocated from account 930.200. See Misc, Journal Entry Sheet

**Kenergy Corp.**  
**Case No. 2021-00066**  
**Exhibit 30**  
**Analysis of Account 930.210 Director's Fees and Expenses**  
**For the test year ending December 31, 2019**

row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	Chair Per Diem	Non Del/Alt KAEC Assoc Mtg Fees	Special Mtg Fee	Strategic Planning	Monthly Retainer	Director Bd Fees	Training & Del/Alt Assoc Mtg Exp & Trng	Del/Alt KAEC Reg Bd Mtg Exp
1													
2													
3													
4													
5													
6	Bill Denton	Monthly Retainer	1/18/2019	4	650.00					650.00			
7	Bill Denton	Mileage	1/18/2019	5	13.34								
8	Bill Denton	Mtg Fee - Bd	1/18/2019	5	300.00						300.00		
9	Bill Denton	Monthly Retainer	2/22/2019	50	650.00					650.00			
10	Bill Denton	Mtg Fee - Telephonic	2/22/2019	59	150.00						150.00		
11	Bill Denton	Mileage	3/15/2019	91	13.34								
12	Bill Denton	Mtg Fee - Bd	3/15/2019	91	300.00						300.00		
13	Bill Denton	Monthly Retainer	3/15/2019	99	650.00					650.00			
14	Bill Denton	Mileage	4/26/19	158	13.34								
15	Bill Denton	Mtg Fee - Bd	4/26/19	158	300.00						300.00		
16	Bill Denton	Monthly Retainer	4/26/19	166	650.00					650.00			
17	Bill Denton	Monthly Retainer	5/24/19	201	650.00					650.00			
18	Bill Denton	Monthly Retainer	6/21/19	257	650.00					650.00			
19	Bill Denton	Mileage	6/21/19	260	13.34								
20	Bill Denton	Mtg Fee - Bd	6/21/19	260	300.00						300.00		
21	Bill Denton	Monthly Retainer	7/19/2019	307	650.00					650.00			
22	Bill Denton	Monthly Retainer	8/23/2019	365	650.00					650.00			
23	Bill Denton	Mileage	8/23/2019	368	13.34								
24	Bill Denton	Mtg Fee - Bd	8/23/2019	368	300.00						300.00		
25	Bill Denton	Monthly Retainer	9/20/2019	413	650.00					650.00			
26	Bill Denton	Mileage	9/20/2019	416	13.34								
27	Bill Denton	Mtg Fee - Bd	9/20/2019	416	300.00						300.00		
28	<b>Bill Denton Total</b>				<b>7,880.04</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>-</b>	<b>5,850.00</b>	<b>1,950.00</b>	<b>0.00</b>	<b>-</b>
29	Bob White	KAEC Annual Mtg Meal: B.White: T	12/1/19	7386	23.61		23.61						
30	Bob White	Mileage	1/18/2019	148311	35.96								
31	Bob White	Monthly Retainer	1/18/2019	148311	650.00					650.00			
32	Bob White	Mtg Fee - Bd	1/18/2019	148311	300.00						300.00		
33	Bob White	Mileage	2/22/2019	148657	35.96								
34	Bob White	Mileage - CFC Financial Conf	2/22/2019	148657	175.16							175.16	
35	Bob White	Monthly Retainer	2/22/2019	148657	650.00					650.00			

**Kenergy Corp.**  
**Case No. 2021-00066**  
**Exhibit 30**  
**Analysis of Account 930.210 Director's Fees and Expenses**  
**For the test year ending December 31, 2019**

row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	Chair Per Diem	Non Del/Alt KAEC Assoc Mtg Fees	Special Mtg Fee	Strategic Planning	Monthly Retainer	Director Bd Fees	Training & Del/Alt Assoc Mtg Exp & Trng	Del/Alt KAEC Reg Bd Mtg Exp
1													
2			Shaded area to exclude for rate making purposes										
3													
4													
5													
36	Bob White	Mtg Exp - CFC Financial Conf	2/22/2019	148657	208.91								
37	Bob White	Mtg Fee - Bd	2/22/2019	148657	300.00						300.00	208.91	
38	Bob White	Mtg Fees - CFC Financial Conf	2/22/2019	148657	600.00			600.00					
39	Bob White	Mileage	3/15/2019	148882	35.96								
40	Bob White	Monthly Retainer	3/15/2019	148882	650.00					650.00			
41	Bob White	Mtg Fee - Bd	3/15/2019	148882	300.00						300.00		
42	Bob White	Mileage	4/26/19	149357	35.96								
43	Bob White	Monthly Retainer	4/26/19	149357	650.00					650.00			
44	Bob White	Mtg Fee - Bd	4/26/19	149357	300.00						300.00		
45	Bob White	Mileage	5/24/19	149635	35.96								
46	Bob White	Monthly Retainer	5/24/19	149635	650.00					650.00			
47	Bob White	Mtg Fee - Bd	5/24/19	149635	300.00						300.00		
48	Bob White	Mileage	6/21/19	149998	35.96								
49	Bob White	Monthly Retainer	6/21/19	149998	650.00					650.00			
50	Bob White	Mtg Fee - Bd	6/21/19	149998	300.00						300.00		
51	Bob White	Mileage	7/19/2019	150372	35.96								
52	Bob White	Monthly Retainer	7/19/2019	150372	650.00					650.00			
53	Bob White	Mtg Fee - Bd	7/19/2019	150372	300.00						300.00		
54	Bob White	Mileage	8/23/2019	150775	35.96								
55	Bob White	Mileage - Strategic Planning	8/23/2019	150775	146.16				146.16				
56	Bob White	Monthly Retainer	8/23/2019	150775	650.00					650.00			
57	Bob White	Mtg Fee - Bd	8/23/2019	150775	300.00						300.00		
58	Bob White	Mtg Fee - Strategic Planning	8/23/2019	150775	600.00				600.00				
59	Bob White	Mileage	9/20/2019	152873	35.96								
60	Bob White	Monthly Retainer	9/20/2019	152873	650.00					650.00			
61	Bob White	Mtg Fee - Bd	9/20/2019	152873	300.00						300.00		
62	Bob White	Monthly Retainer	10/18/19	153836	650.00					650.00			
63	Bob White	Mileage	11/22/19	154228	35.96								
64	Bob White	Monthly Retainer	11/22/19	154228	650.00					650.00			
65	Bob White	Mtg Fee - Bd	11/22/19	154228	300.00						300.00		

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row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	Chair Per Diem	Non Del/Alt KAEC Assoc Mtg Fees	Special Mtg Fee	Strategic Planning	Monthly Retainer	Director Bd Fees	Training & Del/Alt Assoc Mtg Exp & Trng	Del/Alt KAEC Reg Bd Mtg Exp
1													
2													
3													
4													
5													
66	Bob White	Mileage	12/20/19	154537	35.96								
67	Bob White	Mileage - KAEC Annual Mtg	12/20/19	154537	175.16		175.16						
68	Bob White	Monthly Retainer	12/20/19	154537	650.00					650.00			
69	Bob White	Mtg Exp - KAEC Annual Mtg	12/20/19	154537	227.39		227.39						
70	Bob White	Mtg Fee - Bd	12/20/19	154537	300.00						300.00		
71	Bob White	Mtg Fees - KAEC Annual Mtg	12/20/19	154537	300.00			300.00					
72	Bob White	KAEC Annual Mtg Meals: B. White:	1/17/20	154820	141.00		141.00						
73	<b>Bob White Total</b>				14,092.95	0.00	567.16	900.00	746.16	7,800.00	3,300.00	384.07	0.00
74	Brent Wigginton	NRECA Regions Mtg Registr: B. Wig	9/13/2019	7115	500.00							500.00	
75	Brent Wigginton	Mileage	1/18/2019	148312	71.92								
76	Brent Wigginton	Monthly Retainer	1/18/2019	148312	650.00					650.00			
77	Brent Wigginton	Mtg Fee - Bd	1/18/2019	148312	300.00						300.00		
78	Brent Wigginton	Mileage - CFC Conf	2/1/2019	148429	124.12							124.12	
79	Brent Wigginton	Mtg Exp - CFC Conf	2/1/2019	148429	208.00							208.00	
80	Brent Wigginton	Mtg Fees - CFC Conf	2/1/2019	148429	600.00			600.00					
81	Brent Wigginton	Mileage	2/22/2019	148658	71.92								
82	Brent Wigginton	Monthly Retainer	2/22/2019	148658	650.00					650.00			
83	Brent Wigginton	Mtg Fee - Bd	2/22/2019	148658	300.00						300.00		
84	Brent Wigginton	Mileage	3/15/2019	148883	71.92								
85	Brent Wigginton	Monthly Retainer	3/15/2019	148883	650.00					650.00			
86	Brent Wigginton	Mtg Fee - Bd	3/15/2019	148883	300.00						300.00		
87	Brent Wigginton	Mileage	4/26/19	149358	71.92								
88	Brent Wigginton	Monthly Retainer	4/26/19	149358	650.00					650.00			
89	Brent Wigginton	Mtg Fee - Bd	4/26/19	149358	300.00						300.00		
90	Brent Wigginton	Mileage	5/24/19	149636	71.92								
91	Brent Wigginton	Monthly Retainer	5/24/19	149636	650.00					650.00			
92	Brent Wigginton	Mtg Fee - Bd	5/24/19	149636	300.00						300.00		
93	Brent Wigginton	Mileage	6/21/19	149999	71.92								
94	Brent Wigginton	Monthly Retainer	6/21/19	149999	650.00					650.00			
95	Brent Wigginton	Mtg Fee - Bd	6/21/19	149999	300.00						300.00		

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row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	Chair Per Diem	Non Del/Alt KAEC Assoc Mtg Fees	Special Mtg Fee	Strategic Planning	Monthly Retainer	Director Bd Fees	Training & Del/Alt Assoc Mtg Exp & Trng	Del/Alt KAEC Reg Bd Mtg Exp
1													
2													
3													
4													
5													
96	Brent Wigginton	Mileage	7/19/2019	150373	71.92								
97	Brent Wigginton	Monthly Retainer	7/19/2019	150373	650.00					650.00			
98	Brent Wigginton	Mtg Fee - Bd	7/19/2019	150373	300.00						300.00		
99	Brent Wigginton	Mileage	8/23/2019	150777	69.60								
100	Brent Wigginton	Mileage - Strategic Planning	8/23/2019	150777	40.60				40.60				
101	Brent Wigginton	Monthly Retainer	8/23/2019	150777	650.00					650.00			
102	Brent Wigginton	Mtg Fee - Bd	8/23/2019	150777	300.00						300.00		
103	Brent Wigginton	Mtg Fee - Strategic Planning	8/23/2019	150777	600.00				600.00				
104	Brent Wigginton	Mileage	9/20/2019	152874	139.20								
105	Brent Wigginton	Monthly Retainer	9/20/2019	152874	650.00					650.00			
106	Brent Wigginton	Mtg Fee - Bd	9/20/2019	152874	300.00						300.00		
107	Brent Wigginton	Mtg Fee - BREC Annual Mtg	9/20/2019	152874	300.00			300.00					
108	Brent Wigginton	Mileage	10/18/19	153838	69.60								
109	Brent Wigginton	Mileage - NRECA Regional Mtg	10/18/19	153838	226.20							226.20	
110	Brent Wigginton	Monthly Retainer	10/18/19	153838	650.00					650.00			
111	Brent Wigginton	Mtg Exp - NRECA Regional Mtg	10/18/19	153838	18.00							18.00	
112	Brent Wigginton	Mtg Fee - Bd	10/18/19	153838	300.00						300.00		
113	Brent Wigginton	Mtg Fee - NRECA Regional Mtg	10/18/19	153838	600.00			600.00					
114	Brent Wigginton	Mileage	11/22/19	154229	69.60								
115	Brent Wigginton	Mileage - KAEC Annual Mtg	11/22/19	154229	232.00		232.00						
116	Brent Wigginton	Monthly Retainer	11/22/19	154229	650.00					650.00			
117	Brent Wigginton	Mtg Exp - KAEC Annual Mtg	11/22/19	154229	259.39		259.39						
118	Brent Wigginton	Mtg Fee - Bd	11/22/19	154229	300.00						300.00		
119	Brent Wigginton	Mtg Fees - KAEC Annual Mtg	11/22/19	154229	900.00			900.00					
120	Brent Wigginton	Mileage	12/20/19	154538	69.60								
121	Brent Wigginton	Monthly Retainer	12/20/19	154538	650.00					650.00			
122	Brent Wigginton	Mtg Fee - Bd	12/20/19	154538	300.00						300.00		
123	Brent Wigginton	KAEC Annual Mtg Meals: B.Wiggint	1/17/20	154820	180.00		180.00						
124	Brent Wigginton	KAEC Annual Mtg Registr: B.Wiggii	1/17/20	154820	127.21		127.21						
125	<b>Brent Wigginton Total</b>				17,236.56	0.00	798.60	2,400.00	640.60	7,800.00	3,600.00	1,076.32	0.00

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row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	Chair Per Diem	Non Del/Alt KAEC Assoc Mtg Fees	Special Mtg Fee	Strategic Planning	Monthly Retainer	Director Bd Fees	Training & Del/Alt Assoc Mtg Exp & Trng	Del/Alt KAEC Reg Bd Mtg Exp
1													
2													
3													
4													
5													
126	Chris Mitchell	KAEC Annual Mtg Meal: C.Mitchell:	12/1/19	7386	23.61								
127	Chris Mitchell	Mileage	1/18/2019	148287	35.96								
128	Chris Mitchell	Monthly Retainer	1/18/2019	148287	650.00					650.00			
129	Chris Mitchell	Mtg Fee - Bd	1/18/2019	148287	300.00						300.00		
130	Chris Mitchell	Mileage	2/22/2019	148632	35.96								
131	Chris Mitchell	Mileage - KAEC Bd	2/22/2019	148632	475.77								475.77
132	Chris Mitchell	Monthly Retainer	2/22/2019	148632	650.00					650.00			
133	Chris Mitchell	Mtg Exp - KAEC Bd	2/22/2019	148632	360.01								360.01
134	Chris Mitchell	Mtg Fee - Bd	2/22/2019	148632	300.00						300.00		
135	Chris Mitchell	Mtg Fees - KAEC Bd	2/22/2019	148632	300.00								300.00
136	Chris Mitchell	Mileage	3/15/2019	148857	35.96								
137	Chris Mitchell	Monthly Retainer	3/15/2019	148857	650.00					650.00			
138	Chris Mitchell	Mtg Fee - Bd	3/15/2019	148857	300.00						300.00		
139	Chris Mitchell	Mileage	4/26/19	149330	35.96								
140	Chris Mitchell	Mileage - KAEC Bd	4/26/19	149330	215.76								215.76
141	Chris Mitchell	Monthly Retainer	4/26/19	149330	650.00					650.00			
142	Chris Mitchell	Mtg Exp - KAEC Bd	4/26/19	149330	187.78								187.78
143	Chris Mitchell	Mtg Fee - Bd	4/26/19	149330	300.00						300.00		
144	Chris Mitchell	Mtg Fee - KAEC Bd	4/26/19	149330	150.00								150.00
145	Chris Mitchell	Mileage	5/24/19	149616	35.96								
146	Chris Mitchell	Monthly Retainer	5/24/19	149616	650.00					650.00			
147	Chris Mitchell	Mtg Fee - Bd	5/24/19	149616	300.00						300.00		
148	Chris Mitchell	Mileage	6/21/19	149963	35.96								
149	Chris Mitchell	Mileage - KAEC Bd	6/21/19	149963	208.80								208.80
150	Chris Mitchell	Monthly Retainer	6/21/19	149963	650.00					650.00			
151	Chris Mitchell	Mtg Expense - KAEC Baord	6/21/19	149963	158.74								158.74
152	Chris Mitchell	Mtg Fee - Bd	6/21/19	149963	300.00						300.00		
153	Chris Mitchell	Mtg Fee - KAEC Bd	6/21/19	149963	150.00								150.00
154	Chris Mitchell	Mileage	7/19/2019	150336	35.96								
155	Chris Mitchell	Monthly Retainer	7/19/2019	150336	650.00					650.00			



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row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	Chair Per Diem	Non Del/Alt KAEC Assoc Mtg Fees	Special Mtg Fee	Strategic Planning	Monthly Retainer	Director Bd Fees	Training & Del/Alt Assoc Mtg Exp & Trng	Del/Alt KAEC Reg Bd Mtg Exp
1													
2			Shaded area to exclude										
3			for rate making purposes										
4													
5													
156	Chris Mitchell	Mtg Fee - Bd	7/19/2019	150336	300.00						300.00		
157	Chris Mitchell	Expenses - KAEC Bd Mtg	8/23/2019	150750	176.92								176.92
158	Chris Mitchell	Mileage	8/23/2019	150750	35.96								
159	Chris Mitchell	Mileage - KAEC Bd Mtg	8/23/2019	150750	207.06								207.06
160	Chris Mitchell	Mileage - Strategic Planning	8/23/2019	150750	154.28							154.28	
161	Chris Mitchell	Monthly Retainer	8/23/2019	150750	650.00					650.00			
162	Chris Mitchell	Mtg Fee - Bd	8/23/2019	150750	300.00						300.00		
163	Chris Mitchell	Mtg Fee - KAEC Bd	8/23/2019	150750	150.00								150.00
164	Chris Mitchell	Mtg Fee - Strategic Planning	8/23/2019	150750	600.00				600.00				
165	Chris Mitchell	Mileage	9/20/2019	152855	35.96								
166	Chris Mitchell	Monthly Retainer	9/20/2019	152855	650.00					650.00			
167	Chris Mitchell	Mtg Fee - Bd	9/20/2019	152855	300.00						300.00		
168	Chris Mitchell	Monthly Retainer	10/18/19	153819	650.00					650.00			
169	Chris Mitchell	Mileage	11/1/19	153981	35.96								
170	Chris Mitchell	Mileage - BREC Annual Mtg	11/1/19	153981	40.60								
171	Chris Mitchell	Mileage - KAEC Board Mtg	11/1/19	153981	209.96								209.96
172	Chris Mitchell	Mtg Exp - KAEC Board Mtg	11/1/19	153981	155.04								155.04
173	Chris Mitchell	Mtg Fee - Bd	11/1/19	153981	300.00						300.00		
174	Chris Mitchell	Mtg Fee - BREC Annual Mtg	11/1/19	153981	300.00			300.00					
175	Chris Mitchell	Mtg Fee - KAEC Bd	11/1/19	153981	150.00								150.00
176	Chris Mitchell	Mileage	11/22/19	154207	35.96								
177	Chris Mitchell	Monthly Retainer	11/22/19	154207	650.00					650.00			
178	Chris Mitchell	Mtg Fee - Bd	11/22/19	154207	300.00						300.00		
179	Chris Mitchell	Mileage	12/20/19	154514	35.96								
180	Chris Mitchell	Mileage - KAEC Annual Mtg	12/20/19	154514	208.80							208.80	
181	Chris Mitchell	Monthly Retainer	12/20/19	154514	650.00					650.00			
182	Chris Mitchell	Mtg Exp - KAEC Annual Mtg	12/20/19	154514	435.33							435.33	
183	Chris Mitchell	Mtg Fee - Bd	12/20/19	154514	300.00						300.00		
184	Chris Mitchell	Mtg Fees - KAEC Annual Mtg	12/20/19	154514	450.00							450.00	
185	Chris Mitchell	KAEC Annual Mtg Meals: C. Mitchel	1/17/20	154820	180.00							180.00	

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row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	Chair Per Diem	Non Del/Alt KAEK Assoc Mtg Fees	Special Mtg Fee	Strategic Planning	Monthly Retainer	Director Bd Fees	Training & Del/Alt Assoc Mtg Exp & Trng	Del/Alt KAEK Reg Bd Mtg Exp
1													
2			Shaded area to exclude for rate making purposes										
3													
4													
5													
186	<b>Chris Mitchell Total</b>				17,479.98	0.00	0.00	300.00	600.00	7,800.00	3,600.00	1,452.02	3,255.84
187	Craig Roberts	Monthly Retainer	1/18/2019	2	650.00					650.00			
188	Craig Roberts	Mileage	1/18/2019	6	51.62								
189	Craig Roberts	Mtg Fee - Bd	1/18/2019	6	300.00						300.00		
190	Craig Roberts	Monthly Retainer	2/22/2019	47	650.00					650.00			
191	Craig Roberts	Mileage	2/22/2019	57	51.62								
192	Craig Roberts	Mtg Fee - Bd	2/22/2019	57	300.00						300.00		
193	Craig Roberts	Mileage	3/15/2019	92	51.62								
194	Craig Roberts	Mtg Fee - Bd	3/15/2019	92	300.00						300.00		
195	Craig Roberts	Monthly Retainer	3/15/2019	96	650.00					650.00			
196	Craig Roberts	Mileage	4/26/19	159	51.62								
197	Craig Roberts	Mtg Fee - Bd	4/26/19	159	300.00						300.00		
198	Craig Roberts	Monthly Retainer	4/26/19	163	650.00					650.00			
199	Craig Roberts	Monthly Retainer	5/24/19	198	650.00					650.00			
200	Craig Roberts	Mileage	5/24/19	213	51.62								
201	Craig Roberts	Mtg Fee - Bd	5/24/19	213	300.00						300.00		
202	Craig Roberts	Monthly Retainer	6/21/19	254	650.00					650.00			
203	Craig Roberts	Mileage	6/21/19	258	51.62								
204	Craig Roberts	Mtg Fee - Bd	6/21/19	258	300.00						300.00		
205	Craig Roberts	Monthly Retainer	7/19/2019	304	650.00					650.00			
206	Craig Roberts	Mileage	7/19/2019	309	51.62								
207	Craig Roberts	Mtg Fee - Bd	7/19/2019	309	300.00						300.00		
208	Craig Roberts	Monthly Retainer	8/23/2019	362	650.00					650.00			
209	Craig Roberts	Mileage	8/23/2019	366	146.16								
210	Craig Roberts	Mtg Fee - Strategic Planning	8/23/2019	366	600.00				600.00				
211	Craig Roberts	Mileage	8/23/2019	367	51.62								
212	Craig Roberts	Mtg Fee - Bd	8/23/2019	367	300.00						300.00		
213	Craig Roberts	Monthly Retainer	9/20/2019	410	650.00					650.00			
214	Craig Roberts	Monthly Retainer	10/18/19	471	650.00					650.00			
215	Craig Roberts	Monthly Retainer	11/22/19	527	650.00					650.00			

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row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1													
2			Shaded area to exclude										
3			for rate making purposes										
4							Non Del/Alt					Training &	
5	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	Chair Per Diem	KAEC Assoc Mtg Fees	Special Mtg Fee	Strategic Planning	Monthly Retainer	Director Bd Fees	Assoc Mtg Exp & Trng	Del/Alt
216	Craig Roberts	Mileage	11/22/19	532	51.62								
217	Craig Roberts	Mtg Fee - Bd	11/22/19	532	300.00						300.00		
218	Craig Roberts	Mileage - KAEC Annual Mtg	12/20/19	553	150.80		150.80						
219	Craig Roberts	Mtg Exp - KAEC Annual Mtg	12/20/19	553	558.46		558.46						
220	Craig Roberts	Mtg Fees - KAEC Annual Mtg	12/20/19	553	750.00			750.00					
221	Craig Roberts	Monthly Retainer	12/20/19	565	650.00					650.00			
222	Craig Roberts	Mileage	12/20/19	571	51.62								
223	Craig Roberts	Mtg Fee - Bd	12/20/19	571	300.00						300.00		
224	Craig Roberts	KAEC Annual Mtg Meals: C.Robert	1/17/20	154820	180.00		180.00						
225	Craig Roberts	KAEC Annual Mtg Registr: C.Rober	1/17/20	154820	121.26		121.26						
226	<b>Craig Roberts Total</b>				13,822.88	0.00	1,010.52	750.00	600.00	7,800.00	3,000.00	0.00	0.00
227	John Warren	Monthly Retainer	2/22/2019	48	650.00					650.00			
228	John Warren	Mtg Fee - Telephonic	2/22/2019	60	150.00						150.00		
229	John Warren	Mtg Fee - Bd - Telephonic	3/15/2019	93	150.00						150.00		
230	John Warren	Monthly Retainer	3/15/2019	97	650.00					650.00			
231	John Warren	Mileage	4/26/19	161	44.08								
232	John Warren	Mtg Fee - Bd	4/26/19	161	300.00						300.00		
233	John Warren	Monthly Retainer	4/26/19	164	650.00					650.00			
234	John Warren	Monthly Retainer	5/24/19	199	650.00					650.00			
235	John Warren	Mileage	5/24/19	214	43.50								
236	John Warren	Mtg Fee - Bd	5/24/19	214	300.00						300.00		
237	John Warren	Monthly Retainer	6/21/19	255	650.00					650.00			
238	John Warren	Mileage	6/21/19	259	43.50								
239	John Warren	Mtg Fee - Bd	6/21/19	259	300.00						300.00		
240	John Warren	Monthly Retainer	7/19/2019	305	650.00					650.00			
241	John Warren	Mileage	7/19/2019	308	43.50								
242	John Warren	Mtg Fee - Bd	7/19/2019	308	300.00						300.00		
243	John Warren	Monthly Retainer	8/23/2019	363	650.00					650.00			
244	John Warren	Mileage	8/23/2019	369	13.92								
245	John Warren	Mileage - Strategic Planning	8/23/2019	369	43.50				43.50				

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	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	Chair Per Diem	Non Del/Alt KAEC Assoc Mtg Fees	Special Mtg Fee	Strategic Planning	Monthly Retainer	Director Bd Fees	Training & Del/Alt Assoc Mtg Exp & Trng	Del/Alt KAEC Reg Bd Mtg Exp
1													
2			Shaded area to exclude for rate making purposes										
3													
4													
5													
246	John Warren	Mtg Fee - Bd	8/23/2019	369	300.00						300.00		
247	John Warren	Mtg Fee - Strategic Planning	8/23/2019	369	600.00				600.00				
248	John Warren	Monthly Retainer	9/20/2019	411	650.00					650.00			
249	John Warren	Mileage	9/20/2019	418	43.50								
250	John Warren	Mtg Fee - Bd	9/20/2019	418	300.00						300.00		
251	John Warren	Mileage	10/18/19	468	44.08								
252	John Warren	Mtg Fee - Bd	10/18/19	468	300.00						300.00		
253	John Warren	Monthly Retainer	10/18/19	472	650.00					650.00			
254	John Warren	Monthly Retainer	11/22/19	528	650.00					650.00			
255	John Warren	Mileage	11/22/19	533	43.50								
256	John Warren	Mtg Fee - Bd	11/22/19	533	300.00						300.00		
257	John Warren	Monthly Retainer	12/20/19	566	650.00					650.00			
258	John Warren	Mileage	12/20/19	570	43.50								
259	John Warren	Mtg Fee - Bd	12/20/19	570	300.00						300.00		
260	John Warren	KAEC Annual Mtg Meal: J. Warren:	12/1/19	7386	23.61		23.61						
261	John Warren	Mileage	1/18/2019	148308	42.92								
262	John Warren	Monthly Retainer	1/18/2019	148308	650.00					650.00			
263	John Warren	Mtg Fee - Bd	1/18/2019	148308	300.00						300.00		
264	<b>John Warren Total</b>				12,173.11	0.00	23.61	-	643.50	7,800.00	3,300.00	-	0.00
265	Jonathan Ayer	Monthly Retainer	1/18/2019	148241	650.00					650.00			
266	Jonathan Ayer	Mileage	2/22/2019	148601	48.72								
267	Jonathan Ayer	Monthly Retainer	2/22/2019	148601	650.00					650.00			
268	Jonathan Ayer	Mtg Fee - Bd	2/22/2019	148601	300.00						300.00		
269	Jonathan Ayer	Mileage	3/15/2019	148815	48.72								
270	Jonathan Ayer	Monthly Retainer	3/15/2019	148815	650.00					650.00			
271	Jonathan Ayer	Mtg Fee - Bd	3/15/2019	148815	300.00						300.00		
272	Jonathan Ayer	Mileage	4/26/19	149292	48.72								
273	Jonathan Ayer	Monthly Retainer	4/26/19	149292	650.00					650.00			
274	Jonathan Ayer	Mtg Fee - Bd	4/26/19	149292	300.00						300.00		
275	Jonathan Ayer	Monthly Retainer	5/24/19	149590	650.00					650.00			

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row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	Chair Per Diem	Non Del/Alt KAEC Assoc Mtg Fees	Special Mtg Fee	Strategic Planning	Monthly Retainer	Director Bd Fees	Training & Del/Alt Assoc Mtg Exp & Trmg	Del/Alt KAEC Reg Bd Mtg Exp
1													
2													
3													
4													
5													
276	Jonathan Ayer	Mileage	6/21/19	149932	48.72								
277	Jonathan Ayer	Monthly Retainer	6/21/19	149932	650.00					650.00			
278	Jonathan Ayer	Mtg Fee - Bd	6/21/19	149932	300.00						300.00		
279	Jonathan Ayer	Mileage	7/19/2019	150273	48.72								
280	Jonathan Ayer	Monthly Retainer	7/19/2019	150273	650.00					650.00			
281	Jonathan Ayer	Mtg Fee - Bd	7/19/2019	150273	300.00						300.00		
282	Jonathan Ayer	Mileage	8/23/2019	150703	48.72								
283	Jonathan Ayer	Monthly Retainer	8/23/2019	150703	650.00					650.00			
284	Jonathan Ayer	Mtg Fee - Bd	8/23/2019	150703	300.00						300.00		
285	Jonathan Ayer	Mileage	9/20/2019	152829	48.72								
286	Jonathan Ayer	Monthly Retainer	9/20/2019	152829	650.00					650.00			
287	Jonathan Ayer	Mtg Fee - Bd	9/20/2019	152829	300.00						300.00		
288	Jonathan Ayer	Monthly Retainer	10/18/19	153779	650.00					650.00			
289	Jonathan Ayer	Mileage	11/1/19	153934	48.72								
290	Jonathan Ayer	Mtg Fee - Bd	11/1/19	153934	300.00						300.00		
291	Jonathan Ayer	Mileage	11/22/19	154178	48.72								
292	Jonathan Ayer	Monthly Retainer	11/22/19	154178	650.00					650.00			
293	Jonathan Ayer	Mtg Fee - Bd	11/22/19	154178	300.00						300.00		
294	Jonathan Ayer	Mileage	12/20/19	154455	48.72								
295	Jonathan Ayer	Mileage - KAEC Annual Mtg	12/20/19	154455	145.00		145.00						
296	Jonathan Ayer	Monthly Retainer	12/20/19	154455	650.00					650.00			
297	Jonathan Ayer	Mtg Fee - Bd	12/20/19	154455	300.00						300.00		
298	Jonathan Ayer	Mtg Fee - KAEC Annual Mtg	12/20/19	154455	600.00			600.00					
299	Jonathan Ayer	KAEC Annual Mtg Meals: J.Ayer: K	1/17/20	154820	180.00		180.00						
300	<b>Jonathan Ayer Total</b>				12,212.20	0.00	325.00	600.00	0.00	7,800.00	3,000.00	0.00	0.00
301	Larry Elder	NRECA Regions Mtg Registr: L.Eld	8/1/2019	7106	465.00							465.00	
302	Larry Elder	KAEC Annual Mtg Meal: L.Elder: TF	12/1/19	7386	23.61		23.61						
303	Larry Elder	Mileage	1/18/2019	148259	31.32								
304	Larry Elder	Monthly Retainer	1/18/2019	148259	650.00					650.00			
305	Larry Elder	Mtg Fee - Bd	1/18/2019	148259	400.00	100.00					300.00		

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row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	Chair Per Diem	Non Del/Alt KAEC Assoc Mtg Fees	Special Mtg Fee	Strategic Planning	Monthly Retainer	Director Bd Fees	Training & Del/Alt Assoc Mtg Exp & Trng	Del/Alt KAEC Reg Bd Mtg Exp
1													
2													
3													
4													
5													
306	Larry Elder	Mileage - CFC Financial Conf	2/22/2019	148614	138.04								
307	Larry Elder	Milegae	2/22/2019	148614	31.32								
308	Larry Elder	Monthly Retainer	2/22/2019	148614	650.00					650.00			
309	Larry Elder	Mtg Exp - CFC Financial Conf	2/22/2019	148614	233.38							233.38	
310	Larry Elder	Mtg Fee - Bd	2/22/2019	148614	400.00	100.00					300.00		
311	Larry Elder	Mtg Fees - CFC Financial Conf	2/22/2019	148614	600.00			600.00					
312	Larry Elder	Mileage	3/15/2019	148831	31.32								
313	Larry Elder	Monthly Retainer	3/15/2019	148831	650.00					650.00			
314	Larry Elder	Mtg Fee - Bd	3/15/2019	148831	400.00	100.00					300.00		
315	Larry Elder	Mileage	4/26/19	149311	31.32								
316	Larry Elder	Monthly Retainer	4/26/19	149311	650.00					650.00			
317	Larry Elder	Mtg Fee - Bd	4/26/19	149311	400.00	100.00					300.00		
318	Larry Elder	Mileage	5/24/19	149600	31.32								
319	Larry Elder	Monthly Retainer	5/24/19	149600	650.00					650.00			
320	Larry Elder	Mtg Fee - Bd	5/24/19	149600	400.00	100.00					300.00		
321	Larry Elder	Mileage	6/21/19	149945	31.32								
322	Larry Elder	Monthly Retainer	6/21/19	149945	650.00					650.00			
323	Larry Elder	Mtg Fee - Bd	6/21/19	149945	400.00	100.00					300.00		
324	Larry Elder	Mileage	7/19/2019	150300	31.32								
325	Larry Elder	Monthly Retainer	7/19/2019	150300	650.00					650.00			
326	Larry Elder	Mtg Fee - Bd	7/19/2019	150300	400.00	100.00					300.00		
327	Larry Elder	Mileage	8/23/2019	150722	31.32								
328	Larry Elder	Mileage - Strategic Planning	8/23/2019	150722	18.56				18.56				
329	Larry Elder	Monthly Retainer	8/23/2019	150722	650.00					650.00			
330	Larry Elder	Mtg Fee - Bd	8/23/2019	150722	400.00	100.00					300.00		
331	Larry Elder	Mtg Fee - Strategic Planning	8/23/2019	150722	600.00				600.00				
332	Larry Elder	Mileage	9/20/2019	152844	31.32								
333	Larry Elder	Monthly Retainer	9/20/2019	152844	650.00					650.00			
334	Larry Elder	Mtg Fee - Bd	9/20/2019	152844	400.00	100.00					300.00		
335	Larry Elder	Mileage	10/18/19	153793	31.32								

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row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	Chair Per Diem	Non Del/Alt KAEK Assoc Mtg Fees	Special Mtg Fee	Strategic Planning	Monthly Retainer	Director Bd Fees	Training & Del/Alt Assoc Mtg Exp & Trng	Del/Alt KAEK Reg Bd Mtg Exp
1													
2													
3													
4													
5													
336	Larry Elder	Mileage - BREK Annual Mtg	10/18/19	153793	27.84								
337	Larry Elder	Monthly Retainer	10/18/19	153793	650.00					650.00			
338	Larry Elder	Mtg Fee - Bd	10/18/19	153793	400.00	100.00					300.00		
339	Larry Elder	Mtg Fee - BREK Annual Mtg	10/18/19	153793	300.00			300.00					
340	Larry Elder	Mileage	11/22/19	154191	31.32								
341	Larry Elder	Mileage - NRECA Regional Mtg	11/22/19	154191	139.20							139.20	
342	Larry Elder	Monthly Retainer	11/22/19	154191	650.00					650.00			
343	Larry Elder	Mtg Exp - NRECA Regional Mtg	11/22/19	154191	583.01							583.01	
344	Larry Elder	Mtg Fee - Bd	11/22/19	154191	400.00	100.00					300.00		
345	Larry Elder	Mtg Fee - NRECA Regional Mtg	11/22/19	154191	750.00			750.00					
346	Larry Elder	Mileage	12/20/19	154483	31.32								
347	Larry Elder	Mileage - KAEK Annual Mtg	12/20/19	154483	135.72		135.72						
348	Larry Elder	Mileage - KAEK Media Trng Mtg	12/20/19	154483	153.70							153.70	
349	Larry Elder	Monthly Retainer	12/20/19	154483	650.00					650.00			
350	Larry Elder	Mtg Exp - KAEK Annual Mtg	12/20/19	154483	422.78		422.78						
351	Larry Elder	Mtg Fee - Bd	12/20/19	154483	400.00	100.00					300.00		
352	Larry Elder	Mtg Fee - KAEK Media Trng Mtg	12/20/19	154483	300.00			300.00					
353	Larry Elder	Mtg Fees - KAEK Annual Mtg	12/20/19	154483	750.00			750.00					
354	Larry Elder	Directors Commun Trng Registr: L.I	1/17/20	154820	50.00							50.00	
355	Larry Elder	KAEK Annual Mtg Meals: L Elder: K	1/17/20	154820	180.00		180.00						
356	<b>Larry Elder Total</b>				18,846.68	1,200.00	762.11	2,700.00	618.56	7,800.00	3,600.00	1,762.33	0.00
357	Richard Basham	Monthly Retainer	1/18/2019	1	650.00					650.00			
358	Richard Basham	Mileage	1/18/2019	7	76.56								
359	Richard Basham	Mtg Fee - Bd	1/18/2019	7	300.00						300.00		
360	Richard Basham	Monthly Retainer	2/22/2019	46	650.00					650.00			
361	Richard Basham	Mileage	2/22/2019	56	76.56								
362	Richard Basham	Mtg Fee - Bd	2/22/2019	56	300.00						300.00		
363	Richard Basham	Mileage	3/15/2019	90	76.56								
364	Richard Basham	Mtg Fee - Bd	3/15/2019	90	300.00						300.00		
365	Richard Basham	Monthly Retainer	3/15/2019	95	650.00					650.00			

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row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1													
2			Shaded area to exclude										
3			for rate making purposes										
4													
5	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	Chair Per Diem	Non Del/Alt KAEAC Assoc Mtg Fees	Special Mtg Fee	Strategic Planning	Monthly Retainer	Director Bd Fees	Training & Del/Alt Assoc Mtg Exp & Trng	Del/Alt KAEAC Reg Bd Mtg Exp
366	Richard Basham	Mileage	4/26/19	160	76.56								
367	Richard Basham	Mtg Fee - Bd	4/26/19	160	300.00						300.00		
368	Richard Basham	Monthly Retainer	4/26/19	162	650.00					650.00			
369	Richard Basham	Monthly Retainer	5/24/19	197	650.00					650.00			
370	Richard Basham	Mileage	5/24/19	212	76.56								
371	Richard Basham	Mileage - Industrial Visit - Tyson	5/24/19	212	70.76								
372	Richard Basham	Mileage - MAC	5/24/19	212	35.96								
373	Richard Basham	Mtg Fee - Bd	5/24/19	212	300.00						300.00		
374	Richard Basham	Mtg Fee - Industrial Visit - Tyson	5/24/19	212	300.00			300.00					
375	Richard Basham	Monthly Retainer	6/21/19	253	650.00					650.00			
376	Richard Basham	Monthly Retainer	7/19/2019	303	650.00					650.00			
377	Richard Basham	Mileage	7/19/2019	310	76.56								
378	Richard Basham	Mtg Fee - Bd	7/19/2019	310	300.00						300.00		
379	Richard Basham	Mtg Fee - Bd - Telephonic	7/19/2019	310	150.00						150.00		
380	Richard Basham	Monthly Retainer	8/23/2019	361	650.00					650.00			
381	Richard Basham	Mileage	8/23/2019	370	76.56								
382	Richard Basham	Mileage - Strategic Planning	8/23/2019	370	62.64				62.64				
383	Richard Basham	Mtg Fee - Bd	8/23/2019	370	300.00						300.00		
384	Richard Basham	Mtg Fee - Strategic Planning	8/23/2019	370	600.00				600.00				
385	Richard Basham	Monthly Retainer	9/20/2019	409	650.00					650.00			
386	Richard Basham	Mileage	9/20/2019	417	76.56								
387	Richard Basham	Mtg Fee - Bd	9/20/2019	417	300.00						300.00		
388	Richard Basham	Mileage	10/18/19	467	76.56								
389	Richard Basham	Mileage - BREC Annual Mtg	10/18/19	467	73.08								
390	Richard Basham	Mileage - Industrial Visits	10/18/19	467	99.76								
391	Richard Basham	Mtg Fee - Bd	10/18/19	467	300.00						300.00		
392	Richard Basham	Mtg Fee - BREC Annual Mtg	10/18/19	467	300.00			300.00					
393	Richard Basham	Mtg Fees - Industrial Visits	10/18/19	467	600.00			600.00					
394	Richard Basham	Monthly Retainer	10/18/19	470	650.00					650.00			
395	Richard Basham	Monthly Retainer	11/22/19	526	650.00					650.00			



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row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	Chair Per Dlem	Non Del/Alt KAEC Assoc Mtg Fees	Special Mtg Fee	Strategic Planning	Monthly Retainer	Director Bd Fees	Training & Del/Alt Assoc Mtg Exp & Trng	Del/Alt KAEC Reg Bd Mtg Exp
1													
2													
3													
4													
5													
396	Richard Basham	Mileage	11/22/19	531	76.56								
397	Richard Basham	Mileage - AMG Visit	11/22/19	531	68.44								
398	Richard Basham	Mileage - NRECA Regional Mtg	11/22/19	531	91.64							91.64	
399	Richard Basham	Mtg Exp - NRECA Regional Mtg	11/22/19	531	107.57							107.57	
400	Richard Basham	Mtg Fee - AMG Visit	11/22/19	531	300.00						300.00		
401	Richard Basham	Mtg Fee - Bd	11/22/19	531	300.00						300.00		
402	Richard Basham	Mtg Fee - NRECA Regional Mtg	11/22/19	531	900.00			900.00					
403	Richard Basham	Monthly Retainer	12/20/19	564	650.00					650.00			
404	Richard Basham	Mileage	12/20/19	569	76.56								
405	Richard Basham	Mileage - Daltile Visit	12/20/19	569	19.72								
406	Richard Basham	Mileage - KAEC Annual Mtg	12/20/19	569	92.80		92.80						
407	Richard Basham	Mtg Exp - KAEC Annual Mtg	12/20/19	569	195.39		195.39						
408	Richard Basham	Mtg Fee - Bd	12/20/19	569	300.00						300.00		
409	Richard Basham	Mtg Fee - Daltile Visit	12/20/19	569	300.00			300.00					
410	Richard Basham	Mtg Fees - KAEC Annual Mtg	12/20/19	569	600.00			600.00					
411	Richard Basham	NRECA Regions Mtg Registr: R. Ba:	9/13/2019	7114	1,119.00							1,119.00	
412	Richard Basham	Mtg Exp - NRECA Region-Hotel: R.	10/10/19	7287	455.54							455.54	
413	Richard Basham	KAEC Annual Mtg Meals: R. Bashar	1/17/20	154820	180.00		180.00						
414	<b>Richard Basham Total</b>				18,664.46	0.00	468.19	3,000.00	662.64	7,800.00	3,750.00	1,773.75	0.00
415	Susan Givens	Monthly Retainer	1/18/2019	3	650.00					650.00			
416	Susan Givens	Mileage	1/18/2019	8	14.50								
417	Susan Givens	Mtg Fee - Bd	1/18/2019	8	300.00						300.00		
418	Susan Givens	Monthly Retainer	2/22/2019	49	650.00					650.00			
419	Susan Givens	Mileage - CFC Financial Conf	2/22/2019	55	170.52							170.52	
420	Susan Givens	Mtg Exp - CFC Financial Conf	2/22/2019	55	213.91							213.91	
421	Susan Givens	Mtg Fee - Bd	2/22/2019	55	300.00						300.00		
422	Susan Givens	Mtg Fees - CFC Financial Conf	2/22/2019	55	600.00			600.00					
423	Susan Givens	Mileage	3/15/2019	94	14.50								
424	Susan Givens	Mtg Fee - Bd	3/15/2019	94	300.00						300.00		
425	Susan Givens	Monthly Retainer	3/15/2019	98	650.00					650.00			

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row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	Chair Per Diem	Non Del/Alt KAEC Assoc Mtg Fees	Special Mtg Fee	Strategic Planning	Monthly Retainer	Director Bd Fees	Training & Del/Alt Assoc Mtg Exp & Trng	Del/Alt KAEC Reg Bd Mtg Exp
1													
2			Shaded area to exclude										
3			for rate making purposes										
4													
5													
426	Susan Givens	Mileage	4/26/19	157	14.50								
427	Susan Givens	Mtg Fee - Bd	4/26/19	157	300.00						300.00		
428	Susan Givens	Monthly Retainer	4/26/19	165	650.00					650.00			
429	Susan Givens	Monthly Retainer	5/24/19	200	650.00					650.00			
430	Susan Givens	Mileage	5/24/19	218	14.50								
431	Susan Givens	Mtg Fee - Bd	5/24/19	218	300.00						300.00		
432	Susan Givens	Monthly Retainer	6/21/19	256	650.00					650.00			
433	Susan Givens	Mileage	6/21/19	261	14.50								
434	Susan Givens	Mtg Fee - Bd	6/21/19	261	300.00						300.00		
435	Susan Givens	Monthly Retainer	7/19/2019	306	650.00					650.00			
436	Susan Givens	Mileage	7/19/2019	311	14.50								
437	Susan Givens	Mtg Fee - Bd	7/19/2019	311	300.00						300.00		
438	Susan Givens	Monthly Retainer	8/23/2019	364	650.00					650.00			
439	Susan Givens	Mileage - Strategic Planning	8/23/2019	371	103.24				103.24				
440	Susan Givens	Mtg Fee - Strategic Planning	8/23/2019	371	600.00				600.00				
441	Susan Givens	Monthly Retainer	9/20/2019	412	650.00					650.00			
442	Susan Givens	Mileage	9/12/2019	420	14.50								
443	Susan Givens	Mtg Fee - Bd	9/12/2019	420	300.00						300.00		
444	Susan Givens	Mileage	10/18/19	469	14.50								
445	Susan Givens	Mileage - BREC Annual Mtg	10/18/19	469	20.88								
446	Susan Givens	Mtg Fee - Bd	10/18/19	469	300.00						300.00		
447	Susan Givens	Mtg Fee - BREC Annual Mtg	10/18/19	469	300.00			300.00					
448	Susan Givens	Monthly Retainer	10/18/19	473	650.00					650.00			
449	Susan Givens	Monthly Retainer	11/22/19	529	650.00					650.00			
450	Susan Givens	Mileage	11/22/19	534	14.50								
451	Susan Givens	Mileage - KAEC Annual Mtg	11/22/19	534	175.16		175.16						
452	Susan Givens	Mtg Exp - KAEC Annual Mtg	11/22/19	534	459.25		459.25						
453	Susan Givens	Mtg Fee - Bd	11/22/19	534	300.00						300.00		
454	Susan Givens	Mtg Fees - KAEC Annual Mtg	11/22/19	534	600.00			600.00					
455	Susan Givens	Monthly Retainer	12/20/19	567	650.00					650.00			

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row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1													
2			Shaded area to exclude										
3			for rate making purposes										
4							Non Del/Alt					Training &	
												Del/Alt	Del/Alt
5	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	Chair Per Diem	KAEC Assoc Mtg Fees	Special Mtg Fee	Strategic Planning	Monthly Retainer	Director Bd Fees	Assoc Mtg Exp & Trng	KAEC Reg Bd Mtg Exp
456	Susan Givens	KAEC Annual Mtg Meals: S.Givens:	1/17/20	154820	180.00		180.00						
457	<b>Susan Givens Total</b>				14,353.46	0.00	814.41	1,500.00	703.24	7,800.00	3,000.00	384.43	0.00
458	William Denton	Monthly Retainer	10/18/19	474	650.00					650.00			
459	William Denton	Monthly Retainer	11/22/19	530	650.00					650.00			
460	William Denton	Mileage	11/22/19	535	13.34								
461	William Denton	Mtg Fee - Bd	11/22/19	535	300.00						300.00		
462	William Denton	Monthly Retainer	12/20/19	568	650.00					650.00			
463	William Denton	Mileage	12/20/19	572	13.34								
464	William Denton	Mtg Fee - Bd	12/20/19	572	300.00						300.00		
465	<b>William Denton Total</b>				2,576.68	0.00	0.00	0.00	0.00	1,950.00	600.00	0.00	0.00
466	William Reid	Monthly Retainer	1/18/2019	148296	650.00					650.00			
467	William Reid	Mileage	2/22/2019	148646	49.30								
468	William Reid	Monthly Retainer	2/22/2019	148646	650.00					650.00			
469	William Reid	Mtg Fee - Bd	2/22/2019	148646	300.00						300.00		
470	William Reid	Mileage	3/15/2019	148863	49.30								
471	William Reid	Monthly Retainer	3/15/2019	148863	650.00					650.00			
472	William Reid	Mtg Fee - Bd	3/15/2019	148863	300.00						300.00		
473	William Reid	Mileage	4/26/19	149339	49.30								
474	William Reid	Monthly Retainer	4/26/19	149339	650.00					650.00			
475	William Reid	Mtg Fee - Bd	4/26/19	149339	300.00						300.00		
476	William Reid	Mileage	5/24/19	149623	49.30								
477	William Reid	Monthly Retainer	5/24/19	149623	650.00					650.00			
478	William Reid	Mtg Fee - Bd	5/24/19	149623	300.00						300.00		
479	William Reid	Mileage	6/21/19	149982	49.30								
480	William Reid	Monthly Retainer	6/21/19	149982	650.00					650.00			
481	William Reid	Mtg Fee - Bd	6/21/19	149982	300.00						300.00		
482	William Reid	Mileage	7/19/2019	150350	49.30								
483	William Reid	Monthly Retainer	7/19/2019	150350	650.00					650.00			
484	William Reid	Mtg Fee - Bd	7/19/2019	150350	300.00						300.00		
485	William Reid	Mileage	8/23/2019	150762	49.30								

**Kenergy Corp.**  
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row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	Chair Per Dlem	Non Del/Alt KAEC Assoc Mtg Fees	Special Mtg Fee	Strategic Planning	Monthly Retainer	Director Bd Fees	Training & Del/Alt Assoc Mtg Exp & Trng	Del/Alt KAEC Reg Bd Mtg Exp	
1														
2			Shaded area to exclude for rate making purposes											
3														
4														
5														
486	William Reid	Monthly Retainer	8/23/2019	150762	650.00					650.00				
487	William Reid	Mtg Fee - Bd	8/23/2019	150762	300.00						300.00			
488	William Reid	Mileage	9/20/2019	152866	49.30									
489	William Reid	Monthly Retainer	9/20/2019	152866	650.00					650.00				
490	William Reid	Mtg Fee - Bd	9/20/2019	152866	300.00						300.00			
491	William Reid	Mtg Fee - Strategic Planning	9/20/2019	152866	600.00				600.00					
492	William Reid	Mileage	10/18/19	153825	49.30									
493	William Reid	Mileage - BREC Annual Mtg	10/18/19	153825	49.30									
494	William Reid	Monthly Retainer	10/18/19	153825	650.00					650.00				
495	William Reid	Mtg Fee - Bd	10/18/19	153825	300.00						300.00			
496	William Reid	Mtg Fee - BREC Annual Mtg	10/18/19	153825	300.00			300.00						
497	William Reid	Mileage	11/22/19	154214	49.30									
498	William Reid	Monthly Retainer	11/22/19	154214	650.00					650.00				
499	William Reid	Mtg Fee - Bd	11/22/19	154214	300.00						300.00			
500	William Reid	Mileage	12/20/19	154524	49.30									
501	William Reid	Mileage - KAEC Annual Mtg	12/20/19	154524	130.50		130.50							
502	William Reid	Monthly Retainer	12/20/19	154524	650.00					650.00				
503	William Reid	Mtg Exp - KAEC Annual Mtg	12/20/19	154524	386.78		386.78							
504	William Reid	Mtg Fee - Bd	12/20/19	154524	300.00						300.00			
505	William Reid	Mtg Fee - KAEC Annual Mtg	12/20/19	154524	750.00			750.00						
506	William Reid	KAEC Annual Mtg Meals: W.Reid: f	1/17/20	154820	180.00		180.00							
507	William Reid	Mileage	1/17/20	154846	49.30									
508	William Reid	Mtg Fee - Bd	1/17/20	154846	300.00						300.00			
509	<b>William Reid Total</b>				14,388.18	0.00	697.28	1,050.00	600.00	7,800.00	3,600.00	0.00	0.00	
510	<b>Grand Total</b>				<b>163,727.18</b>	<b>1,200.00</b>	<b>5,466.88</b>	<b>13,200.00</b>	<b>5,814.70</b>	<b>85,800.00</b>	<b>36,300.00</b>	<b>6,832.92</b>	<b>3,255.84</b>	
511														
512														
513														
514	<b>NON-ALLOCATED COSTS:</b>													
515	Panera Bread Café	Board Mtg Supplies	1/6/2019	6514	45.46									

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row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1													
2			Shaded area to exclude										
3			for rate making purposes										
4													
5	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	Chair Per Diem	Non Del/Alt KAEAC Assoc Mtg Fees	Special Mtg Fee	Strategic Planning	Monthly Retainer	Director Bd Fees	Training & Del/Alt Assoc Mtg Exp & Trng	Del/Alt KAEAC Reg Bd Mtg Exp
516	Walmart	Board Mtg Supplies	1/8/2019	6518	31.00								
517	NRECA	Rural Electric Magazine Subscr - 11	1/11/2019	148194	473.00								
518	Great Harvest Bread Co	Board Mtg Supplies	2/11/2019	6590	33.50								
519	Great Harvest Bread Co	Board Mtg Supplies	3/5/2019	6655	33.50								
520	Sureway Super Market	Bd Meeting Supplies	4/4/19	6736	14.14								
521	Great Harvest Bread Co	Bd Meeting Supplies	4/17/19	6753	33.50								
522	Survey & Ballot Systems	Outbound Postage 4/11/19 - Direct	4/19/19	149276	2,172.15								
523	Great Harvest Bread Co	Bd Meeting Supplies	5/13/19	6829	32.50								
524	Copper Top BBQ	MAC Meeting Meal - Marion	5/16/19	6843	478.94								
525	J&B Catering Service	MAC Meeting Meal - Henderson	5/17/19	149542	445.20								
526	Moonlite BBQ	MAC Meeting Meal - Owensboro	5/17/19	149492	846.69								
527	Carol Asher	MAC Mileage	5/31/19	149648	19.72								
528	Doug Harris	MAC Mileage	5/31/19	149668	31.32								
529	Harry Baldwin	MAC Mileage	5/31/19	149652	49.88								
530	James Nall	MAC Mileage	5/31/19	149677	41.76								
531	Philip Armstrong	MAC Mileage	5/31/19	149647	29.00								
532	Great Harvest Bread Co	Bd Meeting Supplies	6/10/19	6899	32.50								
533	Golden Glaze Bakery	Bd Meeting Supplies	7/9/2019	6983	16.79								
534	Survey & Ballot Systems	2019 hybrid election-35% due plus i	8/2/2019	150507	10,768.53								
535	Office Depot	Strategic Planning Mtg Supplies	8/5/19	7028	7.41				7.41				
536	Holiday Inn Riverfront	Strategic Planning Mtg - Meeting ro	8/9/19	7105	1,606.50				1,606.50				
537	Great Harvest Bread Co.	Bd Meeting Supplies	8/12/2019	7022	33.50								
538	Great Harvest Bread Co.	Bd Meeting Supplies	9/11/2019	7109	32.50								
539	SHI International Corp	IPAD Air (10) for Board Members	9/20/2019	152867	5,184.59								
540	Wal-Mart	Bd Mtg Supplies	10/1/19	7204	38.20								
541	Great Harvest Bread Co	Bd Mtg Supplies	10/7/19	7221	33.50								
542	SHI International Corp	Ipad Air (5) for Board Members	11/8/19	154071	2,596.26								
543	Great Harvest Bread Co	Bd Mtg Supplies	11/11/19	7310	42.00								
544	Great Harvest Bread Co	Bd Mtg Supplies	12/9/19	7397	33.50								
545	Wal-Mart	Bd Mtg Supplies	12/9/19	7388	4.21								

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row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	Chair Per Diem	Non Del/Alt KAEK Assoc Mtg Fees	Special Mtg Fee	Strategic Planning	Monthly Retainer	Director Bd Fees	Training & Del/Alt Assoc Mtg Exp & Trng	Del/Alt KAEK Reg Bd Mtg Exp
1													
2			Shaded area to exclude for rate making purposes										
3													
4													
5													
546	Bonnie Baggerly	MAC Mileage	12/20/19	154456	47.56								
547	Doug Harris	MAC Mileage	12/20/19	154496	75.40								
548	James H Shelton	MAC Mileage	12/20/19	154528	52.20								
549	James Nall	MAC Mileage	12/20/19	154516	53.36								
550	Moonlite Bar-B-Q	MAC Meeting Meal	12/20/19	154515	2,127.68								
551		Officers' & Directors' Liability											
552	Federated Rural Elec Ins	Insurance - Jan	1/31/2019		2,034.58								
553	January entry	Postage	1/31/2019		-								
		Officers' & Directors' Liability											
554	Federated Rural Elec Ins	Insurance - Feb	2/28/2019		2,034.58								
555	February Entry	Postage	2/28/2019		-								
		Officers' & Directors' Liability											
556	Federated Rural Elec Ins	Insurance - Mar	3/31/2019		2,034.58								
557	March Entry	Postage	3/31/2019										
		Officers' & Directors' Liability											
558	Federated Rural Elec Ins	Insurance	4/30/19		2,034.59								
559	April entry	Postage	4/30/19		25.20								
		Officers' & Directors' Liability											
560	Federated Rural Elec Ins	Insurance	5/31/19		2,034.59								
561	May entry	Postage	5/31/19										
		Officers' & Directors' Liability											
562	Federated Rural Elec Ins	Insurance	6/30/19		2,034.59								
563	June entry	Postage	6/30/19										
		Officers' & Directors' Liability											
564	Federated Rural Elec Ins	Insurance	7/31/19		2,034.59								
565	July entry	Postage	7/31/19		-								
		Officers' & Directors' Liability											
566	Federated Rural Elec Ins	Insurance	8/31/19		2,034.59								
567	August entry	Postage	8/31/19		-								
		Officers' & Directors' Liability											
568	Federated Rural Elec Ins	Insurance	9/30/19		2,034.59								



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row	(a)	(b)	(c)	(d)	(e)	(n)	(o)	(p)	(q)	(r)	(s)	
	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	MAC	Mileage - Regular	Election	Postage & Supplies	Liability Insurance	Allocate Costs	
1												
2			Shaded area to exclude									
3			for rate making purposes									
4												
5												
6	Bill Denton	Monthly Retainer	1/18/2019	4	650.00							
7	Bill Denton	Mileage	1/18/2019	5	13.34		13.34					
8	Bill Denton	Mtg Fee - Bd	1/18/2019	5	300.00							
9	Bill Denton	Monthly Retainer	2/22/2019	50	650.00							
10	Bill Denton	Mtg Fee - Telephonic	2/22/2019	59	150.00							
11	Bill Denton	Mileage	3/15/2019	91	13.34		13.34					
12	Bill Denton	Mtg Fee - Bd	3/15/2019	91	300.00							
13	Bill Denton	Monthly Retainer	3/15/2019	99	650.00							
14	Bill Denton	Mileage	4/26/19	158	13.34		13.34					
15	Bill Denton	Mtg Fee - Bd	4/26/19	158	300.00							
16	Bill Denton	Monthly Retainer	4/26/19	166	650.00							
17	Bill Denton	Monthly Retainer	5/24/19	201	650.00							
18	Bill Denton	Monthly Retainer	6/21/19	257	650.00							
19	Bill Denton	Mileage	6/21/19	260	13.34		13.34					
20	Bill Denton	Mtg Fee - Bd	6/21/19	260	300.00							
21	Bill Denton	Monthly Retainer	7/19/2019	307	650.00							
22	Bill Denton	Monthly Retainer	8/23/2019	365	650.00							
23	Bill Denton	Mileage	8/23/2019	368	13.34		13.34					
24	Bill Denton	Mtg Fee - Bd	8/23/2019	368	300.00							
25	Bill Denton	Monthly Retainer	9/20/2019	413	650.00							
26	Bill Denton	Mileage	9/20/2019	416	13.34		13.34					
27	Bill Denton	Mtg Fee - Bd	9/20/2019	416	300.00							
28	<b>Bill Denton Total</b>				7,880.04	-	80.04	-	0.00	0.00	0	
29	Bob White	KAEC Annual Mtg Meal: B.White: T	12/1/19	7386	23.61							
30	Bob White	Mileage	1/18/2019	148311	35.96		35.96					
31	Bob White	Monthly Retainer	1/18/2019	148311	650.00							
32	Bob White	Mtg Fee - Bd	1/18/2019	148311	300.00							
33	Bob White	Mileage	2/22/2019	148657	35.96		35.96					
34	Bob White	Mileage - CFC Financial Conf	2/22/2019	148657	175.16							
35	Bob White	Monthly Retainer	2/22/2019	148657	650.00							



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row	(a)	(b)	(c)	(d)	(e)	(n)	(o)	(p)	(q)	(r)	(s)
1											
2			Shaded area to exclude								
3			for rate making purposes								
4											
5	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	MAC	Mileage - Regular	Election	Postage & Supplies	Liability Insurance	Allocate Costs
36	Bob White	Mtg Exp - CFC Financial Conf	2/22/2019	148657	208.91						
37	Bob White	Mtg Fee - Bd	2/22/2019	148657	300.00						
38	Bob White	Mtg Fees - CFC Financial Conf	2/22/2019	148657	600.00						
39	Bob White	Mileage	3/15/2019	148882	35.96		35.96				
40	Bob White	Monthly Retainer	3/15/2019	148882	650.00						
41	Bob White	Mtg Fee - Bd	3/15/2019	148882	300.00						
42	Bob White	Mileage	4/26/19	149357	35.96		35.96				
43	Bob White	Monthly Retainer	4/26/19	149357	650.00						
44	Bob White	Mtg Fee - Bd	4/26/19	149357	300.00						
45	Bob White	Mileage	5/24/19	149635	35.96		35.96				
46	Bob White	Monthly Retainer	5/24/19	149635	650.00						
47	Bob White	Mtg Fee - Bd	5/24/19	149635	300.00						
48	Bob White	Mileage	6/21/19	149998	35.96		35.96				
49	Bob White	Monthly Retainer	6/21/19	149998	650.00						
50	Bob White	Mtg Fee - Bd	6/21/19	149998	300.00						
51	Bob White	Mileage	7/19/2019	150372	35.96		35.96				
52	Bob White	Monthly Retainer	7/19/2019	150372	650.00						
53	Bob White	Mtg Fee - Bd	7/19/2019	150372	300.00						
54	Bob White	Mileage	8/23/2019	150775	35.96		35.96				
55	Bob White	Mileage - Strategic Planning	8/23/2019	150775	146.16						
56	Bob White	Monthly Retainer	8/23/2019	150775	650.00						
57	Bob White	Mtg Fee - Bd	8/23/2019	150775	300.00						
58	Bob White	Mtg Fee - Strategic Planning	8/23/2019	150775	600.00						
59	Bob White	Mileage	9/20/2019	152873	35.96		35.96				
60	Bob White	Monthly Retainer	9/20/2019	152873	650.00						
61	Bob White	Mtg Fee - Bd	9/20/2019	152873	300.00						
62	Bob White	Monthly Retainer	10/18/19	153836	650.00						
63	Bob White	Mileage	11/22/19	154228	35.96		35.96				
64	Bob White	Monthly Retainer	11/22/19	154228	650.00						
65	Bob White	Mtg Fee - Bd	11/22/19	154228	300.00						

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row	(a)	(b)	(c)	(d)	(e)	(n)	(o)	(p)	(q)	(r)	(s)
1											
2			Shaded area to exclude								
3			for rate making purposes								
4											
5	<i>Vendor</i>	<i>Description</i>	<i>Check/Wire Date</i>	<i>Check/Wire Number</i>	<i>Total</i>	<i>MAC</i>	<i>Mileage - Regular</i>	<i>Election</i>	<i>Postage &amp; Supplies</i>	<i>Liability Insurance</i>	<i>Allocate Costs</i>
66	Bob White	Mileage	12/20/19	154537	35.96		35.96				
67	Bob White	Mileage - KAEC Annual Mtg	12/20/19	154537	175.16						
68	Bob White	Monthly Retainer	12/20/19	154537	650.00						
69	Bob White	Mtg Exp - KAEC Annual Mtg	12/20/19	154537	227.39						
70	Bob White	Mtg Fee - Bd	12/20/19	154537	300.00						
71	Bob White	Mtg Fees - KAEC Annual Mtg	12/20/19	154537	300.00						
72	Bob White	KAEC Annual Mtg Meals: B.White:	1/17/20	154820	141.00						
73	<b>Bob White Total</b>				14,092.95	0.00	395.56	0.00	0.00	0.00	0.00
74	Brent Wigginton	NRECA Regions Mtg Registr: B.Wig	9/13/2019	7115	500.00						
75	Brent Wigginton	Mileage	1/18/2019	148312	71.92		71.92				
76	Brent Wigginton	Monthly Retainer	1/18/2019	148312	650.00						
77	Brent Wigginton	Mtg Fee - Bd	1/18/2019	148312	300.00						
78	Brent Wigginton	Mileage - CFC Conf	2/1/2019	148429	124.12						
79	Brent Wigginton	Mtg Exp - CFC Conf	2/1/2019	148429	208.00						
80	Brent Wigginton	Mtg Fees - CFC Conf	2/1/2019	148429	600.00						
81	Brent Wigginton	Mileage	2/22/2019	148658	71.92		71.92				
82	Brent Wigginton	Monthly Retainer	2/22/2019	148658	650.00						
83	Brent Wigginton	Mtg Fee - Bd	2/22/2019	148658	300.00						
84	Brent Wigginton	Mileage	3/15/2019	148883	71.92		71.92				
85	Brent Wigginton	Monthly Retainer	3/15/2019	148883	650.00						
86	Brent Wigginton	Mtg Fee - Bd	3/15/2019	148883	300.00						
87	Brent Wigginton	Mileage	4/26/19	149358	71.92		71.92				
88	Brent Wigginton	Monthly Retainer	4/26/19	149358	650.00						
89	Brent Wigginton	Mtg Fee - Bd	4/26/19	149358	300.00						
90	Brent Wigginton	Mileage	5/24/19	149636	71.92		71.92				
91	Brent Wigginton	Monthly Retainer	5/24/19	149636	650.00						
92	Brent Wigginton	Mtg Fee - Bd	5/24/19	149636	300.00						
93	Brent Wigginton	Mileage	6/21/19	149999	71.92		71.92				
94	Brent Wigginton	Monthly Retainer	6/21/19	149999	650.00						
95	Brent Wigginton	Mtg Fee - Bd	6/21/19	149999	300.00						

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row	(a)	(b)	(c)	(d)	(e)	(n)	(o)	(p)	(q)	(r)	(s)
	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	MAC	Mileage - Regular	Election	Postage & Supplies	Liability Insurance	Allocate Costs
1											
2			Shaded area to exclude								
3			for rate making purposes								
4											
5											
96	Brent Wigginton	Mileage	7/19/2019	150373	71.92		71.92				
97	Brent Wigginton	Monthly Retainer	7/19/2019	150373	650.00						
98	Brent Wigginton	Mtg Fee - Bd	7/19/2019	150373	300.00						
99	Brent Wigginton	Mileage	8/23/2019	150777	69.60		69.60				
100	Brent Wigginton	Mileage - Strategic Planning	8/23/2019	150777	40.60						
101	Brent Wigginton	Monthly Retainer	8/23/2019	150777	650.00						
102	Brent Wigginton	Mtg Fee - Bd	8/23/2019	150777	300.00						
103	Brent Wigginton	Mtg Fee - Strategic Planning	8/23/2019	150777	600.00						
104	Brent Wigginton	Mileage	9/20/2019	152874	139.20		139.20				
105	Brent Wigginton	Monthly Retainer	9/20/2019	152874	650.00						
106	Brent Wigginton	Mtg Fee - Bd	9/20/2019	152874	300.00						
107	Brent Wigginton	Mtg Fee - BREC Annual Mtg	9/20/2019	152874	300.00						
108	Brent Wigginton	Mileage	10/18/19	153838	69.60		69.60				
109	Brent Wigginton	Mileage - NRECA Regional Mtg	10/18/19	153838	226.20						
110	Brent Wigginton	Monthly Retainer	10/18/19	153838	650.00						
111	Brent Wigginton	Mtg Exp - NRECA Regional Mtg	10/18/19	153838	18.00						
112	Brent Wigginton	Mtg Fee - Bd	10/18/19	153838	300.00						
113	Brent Wigginton	Mtg Fee - NRECA Regional Mtg	10/18/19	153838	600.00						
114	Brent Wigginton	Mileage	11/22/19	154229	69.60		69.60				
115	Brent Wigginton	Mileage - KAEC Annual Mtg	11/22/19	154229	232.00						
116	Brent Wigginton	Monthly Retainer	11/22/19	154229	650.00						
117	Brent Wigginton	Mtg Exp - KAEC Annual Mtg	11/22/19	154229	259.39						
118	Brent Wigginton	Mtg Fee - Bd	11/22/19	154229	300.00						
119	Brent Wigginton	Mtg Fees - KAEC Annual Mtg	11/22/19	154229	900.00						
120	Brent Wigginton	Mileage	12/20/19	154538	69.60		69.60				
121	Brent Wigginton	Monthly Retainer	12/20/19	154538	650.00						
122	Brent Wigginton	Mtg Fee - Bd	12/20/19	154538	300.00						
123	Brent Wigginton	KAEC Annual Mtg Meals: B.Wiggint	1/17/20	154820	180.00						
124	Brent Wigginton	KAEC Annual Mtg Registr: B.Wiggii	1/17/20	154820	127.21						
125	<b>Brent Wigginton Total</b>				17,236.56	0.00	921.04	0.00	0.00	0.00	0.00

**Kenergy Corp.**  
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**For the test year ending December 31, 2019**

row	(a)	(b)	(c)	(d)	(e)	(n)	(o)	(p)	(q)	(r)	(s)
5	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	MAC	Mileage - Regular	Election	Postage & Supplies	Liability Insurance	Allocate Costs
1											
2											
3											
4											
126	Chris Mitchell	KAEC Annual Mtg Meal: C.Mitchell:	12/1/19	7386	23.61						
127	Chris Mitchell	Mileage	1/18/2019	148287	35.96		35.96				
128	Chris Mitchell	Monthly Retainer	1/18/2019	148287	650.00						
129	Chris Mitchell	Mtg Fee - Bd	1/18/2019	148287	300.00						
130	Chris Mitchell	Mileage	2/22/2019	148632	35.96		35.96				
131	Chris Mitchell	Mileage - KAEC Bd	2/22/2019	148632	475.77						
132	Chris Mitchell	Monthly Retainer	2/22/2019	148632	650.00						
133	Chris Mitchell	Mtg Exp - KAEC Bd	2/22/2019	148632	360.01						
134	Chris Mitchell	Mtg Fee - Bd	2/22/2019	148632	300.00						
135	Chris Mitchell	Mtg Fees - KAEC Bd	2/22/2019	148632	300.00						
136	Chris Mitchell	Mileage	3/15/2019	148857	35.96		35.96				
137	Chris Mitchell	Monthly Retainer	3/15/2019	148857	650.00						
138	Chris Mitchell	Mtg Fee - Bd	3/15/2019	148857	300.00						
139	Chris Mitchell	Mileage	4/26/19	149330	35.96		35.96				
140	Chris Mitchell	Mileage - KAEC Bd	4/26/19	149330	215.76						
141	Chris Mitchell	Monthly Retainer	4/26/19	149330	650.00						
142	Chris Mitchell	Mtg Exp - KAEC Bd	4/26/19	149330	187.78						
143	Chris Mitchell	Mtg Fee - Bd	4/26/19	149330	300.00						
144	Chris Mitchell	Mtg Fee - KAEC Bd	4/26/19	149330	150.00						
145	Chris Mitchell	Mileage	5/24/19	149616	35.96		35.96				
146	Chris Mitchell	Monthly Retainer	5/24/19	149616	650.00						
147	Chris Mitchell	Mtg Fee - Bd	5/24/19	149616	300.00						
148	Chris Mitchell	Mileage	6/21/19	149963	35.96		35.96				
149	Chris Mitchell	Mileage - KAEC Bd	6/21/19	149963	208.80						
150	Chris Mitchell	Monthly Retainer	6/21/19	149963	650.00						
151	Chris Mitchell	Mtg Expense - KAEC Baord	6/21/19	149963	158.74						
152	Chris Mitchell	Mtg Fee - Bd	6/21/19	149963	300.00						
153	Chris Mitchell	Mtg Fee - KAEC Bd	6/21/19	149963	150.00						
154	Chris Mitchell	Mileage	7/19/2019	150336	35.96		35.96				
155	Chris Mitchell	Monthly Retainer	7/19/2019	150336	650.00						

**Kenergy Corp.**  
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**For the test year ending December 31, 2019**

row	(a)	(b)	(c)	(d)	(e)	(n)	(o)	(p)	(q)	(r)	(s)
1											
2			Shaded area to exclude								
3			for rate making purposes								
4											
5	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	MAC	Mileage - Regular	Election	Postage & Supplies	Liability Insurance	Allocate Costs
156	Chris Mitchell	Mtg Fee - Bd	7/19/2019	150336	300.00						
157	Chris Mitchell	Expenses - KAEC Bd Mtg	8/23/2019	150750	176.92						
158	Chris Mitchell	Mileage	8/23/2019	150750	35.96		35.96				
159	Chris Mitchell	Mileage - KAEC Bd Mtg	8/23/2019	150750	207.06						
160	Chris Mitchell	Mileage - Strategic Planning	8/23/2019	150750	154.28						
161	Chris Mitchell	Monthly Retainer	8/23/2019	150750	650.00						
162	Chris Mitchell	Mtg Fee - Bd	8/23/2019	150750	300.00						
163	Chris Mitchell	Mtg Fee - KAEC Bd	8/23/2019	150750	150.00						
164	Chris Mitchell	Mtg Fee - Strategic Planning	8/23/2019	150750	600.00						
165	Chris Mitchell	Mileage	9/20/2019	152855	35.96		35.96				
166	Chris Mitchell	Monthly Retainer	9/20/2019	152855	650.00						
167	Chris Mitchell	Mtg Fee - Bd	9/20/2019	152855	300.00						
168	Chris Mitchell	Monthly Retainer	10/18/19	153819	650.00						
169	Chris Mitchell	Mileage	11/1/19	153981	35.96		35.96				
170	Chris Mitchell	Mileage - BREC Annual Mtg	11/1/19	153981	40.60		40.60				
171	Chris Mitchell	Mileage - KAEC Board Mtg	11/1/19	153981	209.96						
172	Chris Mitchell	Mtg Exp - KAEC Board Mtg	11/1/19	153981	155.04						
173	Chris Mitchell	Mtg Fee - Bd	11/1/19	153981	300.00						
174	Chris Mitchell	Mtg Fee - BREC Annual Mtg	11/1/19	153981	300.00						
175	Chris Mitchell	Mtg Fee - KAEC Bd	11/1/19	153981	150.00						
176	Chris Mitchell	Mileage	11/22/19	154207	35.96		35.96				
177	Chris Mitchell	Monthly Retainer	11/22/19	154207	650.00						
178	Chris Mitchell	Mtg Fee - Bd	11/22/19	154207	300.00						
179	Chris Mitchell	Mileage	12/20/19	154514	35.96		35.96				
180	Chris Mitchell	Mileage - KAEC Annual Mtg	12/20/19	154514	208.80						
181	Chris Mitchell	Monthly Retainer	12/20/19	154514	650.00						
182	Chris Mitchell	Mtg Exp - KAEC Annual Mtg	12/20/19	154514	435.33						
183	Chris Mitchell	Mtg Fee - Bd	12/20/19	154514	300.00						
184	Chris Mitchell	Mtg Fees - KAEC Annual Mtg	12/20/19	154514	450.00						
185	Chris Mitchell	KAEC Annual Mtg Meals: C. Mitchel	1/17/20	154820	180.00						

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**For the test year ending December 31, 2019**

row	(a)	(b)	(c)	(d)	(e)	(n)	(o)	(p)	(q)	(r)	(s)	
1												
2			Shaded area to exclude									
3			for rate making purposes									
4												
5	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	MAC	Mileage - Regular	Election	Postage & Supplies	Liability Insurance	Allocate Costs	
186	<b>Chris Mitchell Total</b>				17,479.98	0.00	472.12	0.00	0.00	0.00	0.00	
187	Craig Roberts	Monthly Retainer	1/18/2019	2	650.00							
188	Craig Roberts	Mileage	1/18/2019	6	51.62		51.62					
189	Craig Roberts	Mtg Fee - Bd	1/18/2019	6	300.00							
190	Craig Roberts	Monthly Retainer	2/22/2019	47	650.00							
191	Craig Roberts	Mileage	2/22/2019	57	51.62		51.62					
192	Craig Roberts	Mtg Fee - Bd	2/22/2019	57	300.00							
193	Craig Roberts	Mileage	3/15/2019	92	51.62		51.62					
194	Craig Roberts	Mtg Fee - Bd	3/15/2019	92	300.00							
195	Craig Roberts	Monthly Retainer	3/15/2019	96	650.00							
196	Craig Roberts	Mileage	4/26/19	159	51.62		51.62					
197	Craig Roberts	Mtg Fee - Bd	4/26/19	159	300.00							
198	Craig Roberts	Monthly Retainer	4/26/19	163	650.00							
199	Craig Roberts	Monthly Retainer	5/24/19	198	650.00							
200	Craig Roberts	Mileage	5/24/19	213	51.62		51.62					
201	Craig Roberts	Mtg Fee - Bd	5/24/19	213	300.00							
202	Craig Roberts	Monthly Retainer	6/21/19	254	650.00							
203	Craig Roberts	Mileage	6/21/19	258	51.62		51.62					
204	Craig Roberts	Mtg Fee - Bd	6/21/19	258	300.00							
205	Craig Roberts	Monthly Retainer	7/19/2019	304	650.00							
206	Craig Roberts	Mileage	7/19/2019	309	51.62		51.62					
207	Craig Roberts	Mtg Fee - Bd	7/19/2019	309	300.00							
208	Craig Roberts	Monthly Retainer	8/23/2019	362	650.00							
209	Craig Roberts	Mileage	8/23/2019	366	146.16		146.16					
210	Craig Roberts	Mtg Fee - Strategic Planning	8/23/2019	366	600.00							
211	Craig Roberts	Mileage	8/23/2019	367	51.62		51.62					
212	Craig Roberts	Mtg Fee - Bd	8/23/2019	367	300.00							
213	Craig Roberts	Monthly Retainer	9/20/2019	410	650.00							
214	Craig Roberts	Monthly Retainer	10/18/19	471	650.00							
215	Craig Roberts	Monthly Retainer	11/22/19	527	650.00							

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1											
2			Shaded area to exclude								
3			for rate making purposes								
4											
5	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	MAC	Mileage - Regular	Election	Postage & Supplies	Liability Insurance	Allocate Costs
216	Craig Roberts	Mileage	11/22/19	532	51.62		51.62				
217	Craig Roberts	Mtg Fee - Bd	11/22/19	532	300.00						
218	Craig Roberts	Mileage - KAEC Annual Mtg	12/20/19	553	150.80						
219	Craig Roberts	Mtg Exp - KAEC Annual Mtg	12/20/19	553	558.46						
220	Craig Roberts	Mtg Fees - KAEC Annual Mtg	12/20/19	553	750.00						
221	Craig Roberts	Monthly Retainer	12/20/19	565	650.00						
222	Craig Roberts	Mileage	12/20/19	571	51.62		51.62				
223	Craig Roberts	Mtg Fee - Bd	12/20/19	571	300.00						
224	Craig Roberts	KAEC Annual Mtg Meals: C.Roberts	1/17/20	154820	180.00						
225	Craig Roberts	KAEC Annual Mtg Registr: C.Rober	1/17/20	154820	121.26						
226	<b>Craig Roberts Total</b>				13,822.88	0.00	662.36	0.00	0.00	0.00	0.00
227	John Warren	Monthly Retainer	2/22/2019	48	650.00						
228	John Warren	Mtg Fee - Telephonic	2/22/2019	60	150.00						
229	John Warren	Mtg Fee - Bd - Telephonic	3/15/2019	93	150.00						
230	John Warren	Monthly Retainer	3/15/2019	97	650.00						
231	John Warren	Mileage	4/26/19	161	44.08		44.08				
232	John Warren	Mtg Fee - Bd	4/26/19	161	300.00						
233	John Warren	Monthly Retainer	4/26/19	164	650.00						
234	John Warren	Monthly Retainer	5/24/19	199	650.00						
235	John Warren	Mileage	5/24/19	214	43.50		43.50				
236	John Warren	Mtg Fee - Bd	5/24/19	214	300.00						
237	John Warren	Monthly Retainer	6/21/19	255	650.00						
238	John Warren	Mileage	6/21/19	259	43.50		43.50				
239	John Warren	Mtg Fee - Bd	6/21/19	259	300.00						
240	John Warren	Monthly Retainer	7/19/2019	305	650.00						
241	John Warren	Mileage	7/19/2019	308	43.50		43.50				
242	John Warren	Mtg Fee - Bd	7/19/2019	308	300.00						
243	John Warren	Monthly Retainer	8/23/2019	363	650.00						
244	John Warren	Mileage	8/23/2019	369	13.92		13.92				
245	John Warren	Mileage - Strategic Planning	8/23/2019	369	43.50						

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row	(a)	(b)	(c)	(d)	(e)	(n)	(o)	(p)	(q)	(r)	(s)
1											
2			Shaded area to exclude								
3			for rate making purposes								
4											
5	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	MAC	Mileage - Regular	Election	Postage & Supplies	Liability Insurance	Allocate Costs
246	John Warren	Mtg Fee - Bd	8/23/2019	369	300.00						
247	John Warren	Mtg Fee - Strategic Planning	8/23/2019	369	600.00						
248	John Warren	Monthly Retainer	9/20/2019	411	650.00						
249	John Warren	Mileage	9/20/2019	418	43.50		43.50				
250	John Warren	Mtg Fee - Bd	9/20/2019	418	300.00						
251	John Warren	Mileage	10/18/19	468	44.08		44.08				
252	John Warren	Mtg Fee - Bd	10/18/19	468	300.00						
253	John Warren	Monthly Retainer	10/18/19	472	650.00						
254	John Warren	Monthly Retainer	11/22/19	528	650.00						
255	John Warren	Mileage	11/22/19	533	43.50		43.50				
256	John Warren	Mtg Fee - Bd	11/22/19	533	300.00						
257	John Warren	Monthly Retainer	12/20/19	566	650.00						
258	John Warren	Mileage	12/20/19	570	43.50		43.50				
259	John Warren	Mtg Fee - Bd	12/20/19	570	300.00						
260	John Warren	KAEC Annual Mtg Meal: J.Warren:	12/1/19	7386	23.61						
261	John Warren	Mileage	1/18/2019	148308	42.92		42.92				
262	John Warren	Monthly Retainer	1/18/2019	148308	650.00						
263	John Warren	Mtg Fee - Bd	1/18/2019	148308	300.00						
264	<b>John Warren Total</b>				12,173.11	0.00	406.00	0.00	0.00	-	0.00
265	Jonathan Ayer	Monthly Retainer	1/18/2019	148241	650.00						
266	Jonathan Ayer	Mileage	2/22/2019	148601	48.72		48.72				
267	Jonathan Ayer	Monthly Retainer	2/22/2019	148601	650.00						
268	Jonathan Ayer	Mtg Fee - Bd	2/22/2019	148601	300.00						
269	Jonathan Ayer	Mileage	3/15/2019	148815	48.72		48.72				
270	Jonathan Ayer	Monthly Retainer	3/15/2019	148815	650.00						
271	Jonathan Ayer	Mtg Fee - Bd	3/15/2019	148815	300.00						
272	Jonathan Ayer	Mileage	4/26/19	149292	48.72		48.72				
273	Jonathan Ayer	Monthly Retainer	4/26/19	149292	650.00						
274	Jonathan Ayer	Mtg Fee - Bd	4/26/19	149292	300.00						
275	Jonathan Ayer	Monthly Retainer	5/24/19	149590	650.00						



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row	(a)	(b)	(c)	(d)	(e)	(n)	(o)	(p)	(q)	(r)	(s)
	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	MAC	Mileage - Regular	Election	Postage & Supplies	Liability Insurance	Allocate Costs
1											
2			Shaded area to exclude								
3			for rate making purposes								
4											
5											
276	Jonathan Ayer	Mileage	6/21/19	149932	48.72		48.72				
277	Jonathan Ayer	Monthly Retainer	6/21/19	149932	650.00						
278	Jonathan Ayer	Mtg Fee - Bd	6/21/19	149932	300.00						
279	Jonathan Ayer	Mileage	7/19/2019	150273	48.72		48.72				
280	Jonathan Ayer	Monthly Retainer	7/19/2019	150273	650.00						
281	Jonathan Ayer	Mtg Fee - Bd	7/19/2019	150273	300.00						
282	Jonathan Ayer	Mileage	8/23/2019	150703	48.72		48.72				
283	Jonathan Ayer	Monthly Retainer	8/23/2019	150703	650.00						
284	Jonathan Ayer	Mtg Fee - Bd	8/23/2019	150703	300.00						
285	Jonathan Ayer	Mileage	9/20/2019	152829	48.72		48.72				
286	Jonathan Ayer	Monthly Retainer	9/20/2019	152829	650.00						
287	Jonathan Ayer	Mtg Fee - Bd	9/20/2019	152829	300.00						
288	Jonathan Ayer	Monthly Retainer	10/18/19	153779	650.00						
289	Jonathan Ayer	Mileage	11/1/19	153934	48.72		48.72				
290	Jonathan Ayer	Mtg Fee - Bd	11/1/19	153934	300.00						
291	Jonathan Ayer	Mileage	11/22/19	154178	48.72		48.72				
292	Jonathan Ayer	Monthly Retainer	11/22/19	154178	650.00						
293	Jonathan Ayer	Mtg Fee - Bd	11/22/19	154178	300.00						
294	Jonathan Ayer	Mileage	12/20/19	154455	48.72		48.72				
295	Jonathan Ayer	Mileage - KAEC Annual Mtg	12/20/19	154455	145.00						
296	Jonathan Ayer	Monthly Retainer	12/20/19	154455	650.00						
297	Jonathan Ayer	Mtg Fee - Bd	12/20/19	154455	300.00						
298	Jonathan Ayer	Mtg Fee - KAEC Annual Mtg	12/20/19	154455	600.00						
299	Jonathan Ayer	KAEC Annual Mtg Meals: J.Ayer: K	1/17/20	154820	180.00						
300	<b>Jonathan Ayer Total</b>				12,212.20	0.00	487.20	0.00	0.00	0.00	0.00
301	Larry Elder	NRECA Regions Mtg Registr: L.Eld	8/1/2019	7106	465.00						
302	Larry Elder	KAEC Annual Mtg Meal: L.Elder: TF	12/1/19	7386	23.61						
303	Larry Elder	Mileage	1/18/2019	148259	31.32		31.32				
304	Larry Elder	Monthly Retainer	1/18/2019	148259	650.00						
305	Larry Elder	Mtg Fee - Bd	1/18/2019	148259	400.00						

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row	(a)	(b)	(c)	(d)	(e)	(n)	(o)	(p)	(q)	(r)	(s)
1											
2			Shaded area to exclude								
3			for rate making purposes								
4											
5	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	MAC	Mileage - Regular	Election	Postage & Supplies	Liability Insurance	Allocate Costs
306	Larry Elder	Mileage - CFC Financial Conf	2/22/2019	148614	138.04						
307	Larry Elder	Milegae	2/22/2019	148614	31.32		31.32				
308	Larry Elder	Monthly Retainer	2/22/2019	148614	650.00						
309	Larry Elder	Mtg Exp - CFC Financial Conf	2/22/2019	148614	233.38						
310	Larry Elder	Mtg Fee - Bd	2/22/2019	148614	400.00						
311	Larry Elder	Mtg Fees - CFC Financial Conf	2/22/2019	148614	600.00						
312	Larry Elder	Mileage	3/15/2019	148831	31.32		31.32				
313	Larry Elder	Monthly Retainer	3/15/2019	148831	650.00						
314	Larry Elder	Mtg Fee - Bd	3/15/2019	148831	400.00						
315	Larry Elder	Mileage	4/26/19	149311	31.32		31.32				
316	Larry Elder	Monthly Retainer	4/26/19	149311	650.00						
317	Larry Elder	Mtg Fee - Bd	4/26/19	149311	400.00						
318	Larry Elder	Mileage	5/24/19	149600	31.32		31.32				
319	Larry Elder	Monthly Retainer	5/24/19	149600	650.00						
320	Larry Elder	Mtg Fee - Bd	5/24/19	149600	400.00						
321	Larry Elder	Mileage	6/21/19	149945	31.32		31.32				
322	Larry Elder	Monthly Retainer	6/21/19	149945	650.00						
323	Larry Elder	Mtg Fee - Bd	6/21/19	149945	400.00						
324	Larry Elder	Mileage	7/19/2019	150300	31.32		31.32				
325	Larry Elder	Monthly Retainer	7/19/2019	150300	650.00						
326	Larry Elder	Mtg Fee - Bd	7/19/2019	150300	400.00						
327	Larry Elder	Mileage	8/23/2019	150722	31.32		31.32				
328	Larry Elder	Mileage - Strategic Planning	8/23/2019	150722	18.56						
329	Larry Elder	Monthly Retainer	8/23/2019	150722	650.00						
330	Larry Elder	Mtg Fee - Bd	8/23/2019	150722	400.00						
331	Larry Elder	Mtg Fee - Strategic Planning	8/23/2019	150722	600.00						
332	Larry Elder	Mileage	9/20/2019	152844	31.32		31.32				
333	Larry Elder	Monthly Retainer	9/20/2019	152844	650.00						
334	Larry Elder	Mtg Fee - Bd	9/20/2019	152844	400.00						
335	Larry Elder	Mileage	10/18/19	153793	31.32		31.32				

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1											
2			Shaded area to exclude								
3			for rate making purposes								
4											
5	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	MAC	Mileage - Regular	Election	Postage & Supplies	Liability Insurance	Allocate Costs
336	Larry Elder	Mileage - BREC Annual Mtg	10/18/19	153793	27.84		27.84				
337	Larry Elder	Monthly Retainer	10/18/19	153793	650.00						
338	Larry Elder	Mtg Fee - Bd	10/18/19	153793	400.00						
339	Larry Elder	Mtg Fee - BREC Annual Mtg	10/18/19	153793	300.00						
340	Larry Elder	Mileage	11/22/19	154191	31.32		31.32				
341	Larry Elder	Mileage - NRECA Regional Mtg	11/22/19	154191	139.20						
342	Larry Elder	Monthly Retainer	11/22/19	154191	650.00						
343	Larry Elder	Mtg Exp - NRECA Regional Mtg	11/22/19	154191	583.01						
344	Larry Elder	Mtg Fee - Bd	11/22/19	154191	400.00						
345	Larry Elder	Mtg Fee - NRECA Regional Mtg	11/22/19	154191	750.00						
346	Larry Elder	Mileage	12/20/19	154483	31.32		31.32				
347	Larry Elder	Mileage - KAEC Annual Mtg	12/20/19	154483	135.72						
348	Larry Elder	Mileage - KAEC Media Trng Mtg	12/20/19	154483	153.70						
349	Larry Elder	Monthly Retainer	12/20/19	154483	650.00						
350	Larry Elder	Mtg Exp - KAEC Annual Mtg	12/20/19	154483	422.78						
351	Larry Elder	Mtg Fee - Bd	12/20/19	154483	400.00						
352	Larry Elder	Mtg Fee - KAEC Media Trng Mtg	12/20/19	154483	300.00						
353	Larry Elder	Mtg Fees - KAEC Annual Mtg	12/20/19	154483	750.00						
354	Larry Elder	Directors Commun Trng Registr: L.I	1/17/20	154820	50.00						
355	Larry Elder	KAEC Annual Mtg Meals: L.Elder: K	1/17/20	154820	180.00						
356	<b>Larry Elder Total</b>				18,846.68	0.00	403.68	0.00	0.00	0.00	0.00
357	Richard Basham	Monthly Retainer	1/18/2019	1	650.00						
358	Richard Basham	Mileage	1/18/2019	7	76.56		76.56				
359	Richard Basham	Mtg Fee - Bd	1/18/2019	7	300.00						
360	Richard Basham	Monthly Retainer	2/22/2019	46	650.00						
361	Richard Basham	Mileage	2/22/2019	56	76.56		76.56				
362	Richard Basham	Mtg Fee - Bd	2/22/2019	56	300.00						
363	Richard Basham	Mileage	3/15/2019	90	76.56		76.56				
364	Richard Basham	Mtg Fee - Bd	3/15/2019	90	300.00						
365	Richard Basham	Monthly Retainer	3/15/2019	95	650.00						

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For the test year ending December 31, 2019

row	(a)	(b)	(c)	(d)	(e)	(n)	(o)	(p)	(q)	(r)	(s)
1											
2			Shaded area to exclude								
3			for rate making purposes								
4											
5	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	MAC	Mileage - Regular	Election	Postage & Supplies	Liability Insurance	Allocate Costs
366	Richard Basham	Mileage	4/26/19	160	76.56		76.56				
367	Richard Basham	Mtg Fee - Bd	4/26/19	160	300.00						
368	Richard Basham	Monthly Retainer	4/26/19	162	650.00						
369	Richard Basham	Monthly Retainer	5/24/19	197	650.00						
370	Richard Basham	Mileage	5/24/19	212	76.56		76.56				
371	Richard Basham	Mileage - Industrial Visit - Tyson	5/24/19	212	70.76		70.76				
372	Richard Basham	Mileage - MAC	5/24/19	212	35.96		35.96				
373	Richard Basham	Mtg Fee - Bd	5/24/19	212	300.00						
374	Richard Basham	Mtg Fee - Industrial Visit - Tyson	5/24/19	212	300.00						
375	Richard Basham	Monthly Retainer	6/21/19	253	650.00						
376	Richard Basham	Monthly Retainer	7/19/2019	303	650.00						
377	Richard Basham	Mileage	7/19/2019	310	76.56		76.56				
378	Richard Basham	Mtg Fee - Bd	7/19/2019	310	300.00						
379	Richard Basham	Mtg Fee - Bd - Telephonic	7/19/2019	310	150.00						
380	Richard Basham	Monthly Retainer	8/23/2019	361	650.00						
381	Richard Basham	Mileage	8/23/2019	370	76.56		76.56				
382	Richard Basham	Mileage - Strategic Planning	8/23/2019	370	62.64						
383	Richard Basham	Mtg Fee - Bd	8/23/2019	370	300.00						
384	Richard Basham	Mtg Fee - Strategic Planning	8/23/2019	370	600.00						
385	Richard Basham	Monthly Retainer	9/20/2019	409	650.00						
386	Richard Basham	Mileage	9/20/2019	417	76.56		76.56				
387	Richard Basham	Mtg Fee - Bd	9/20/2019	417	300.00						
388	Richard Basham	Mileage	10/18/19	467	76.56		76.56				
389	Richard Basham	Mileage - BREC Annual Mtg	10/18/19	467	73.08		73.08				
390	Richard Basham	Mileage - Industrial Visits	10/18/19	467	99.76		99.76				
391	Richard Basham	Mtg Fee - Bd	10/18/19	467	300.00						
392	Richard Basham	Mtg Fee - BREC Annual Mtg	10/18/19	467	300.00						
393	Richard Basham	Mtg Fees - Industrial Visits	10/18/19	467	600.00						
394	Richard Basham	Monthly Retainer	10/18/19	470	650.00						
395	Richard Basham	Monthly Retainer	11/22/19	526	650.00						

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row	(a)	(b)	(c)	(d)	(e)	(n)	(o)	(p)	(q)	(r)	(s)
1											
2			Shaded area to exclude								
3			for rate making purposes								
4											
5	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	MAC	Mileage - Regular	Election	Postage & Supplies	Liability Insurance	Allocate Costs
396	Richard Basham	Mileage	11/22/19	531	76.56		76.56				
397	Richard Basham	Mileage - AMG Visit	11/22/19	531	68.44		68.44				
398	Richard Basham	Mileage - NRECA Regional Mtg	11/22/19	531	91.64						
399	Richard Basham	Mtg Exp - NRECA Regional Mtg	11/22/19	531	107.57						
400	Richard Basham	Mtg Fee - AMG Visit	11/22/19	531	300.00						
401	Richard Basham	Mtg Fee - Bd	11/22/19	531	300.00						
402	Richard Basham	Mtg Fee - NRECA Regional Mtg	11/22/19	531	900.00						
403	Richard Basham	Monthly Retainer	12/20/19	564	650.00						
404	Richard Basham	Mileage	12/20/19	569	76.56		76.56				
405	Richard Basham	Mileage - Daltile Visit	12/20/19	569	19.72		19.72				
406	Richard Basham	Mileage - KAEC Annual Mtg	12/20/19	569	92.80						
407	Richard Basham	Mtg Exp - KAEC Annual Mtg	12/20/19	569	195.39						
408	Richard Basham	Mtg Fee - Bd	12/20/19	569	300.00						
409	Richard Basham	Mtg Fee - Daltile Visit	12/20/19	569	300.00						
410	Richard Basham	Mtg Fees - KAEC Annual Mtg	12/20/19	569	600.00						
411	Richard Basham	NRECA Regions Mtg Registr: R.Ba:	9/13/2019	7114	1,119.00						
412	Richard Basham	Mtg Exp - NRECA Region-Hotel: R.	10/10/19	7287	455.54						
413	Richard Basham	KAEC Annual Mtg Meals: R.Bashar	1/17/20	154820	180.00						
414	<b>Richard Basham Total</b>				18,664.46	0.00	1,209.88	0.00	0.00	0.00	0.00
415	Susan Givens	Monthly Retainer	1/18/2019	3	650.00						
416	Susan Givens	Mileage	1/18/2019	8	14.50		14.50				
417	Susan Givens	Mtg Fee - Bd	1/18/2019	8	300.00						
418	Susan Givens	Monthly Retainer	2/22/2019	49	650.00						
419	Susan Givens	Mileage - CFC Financial Conf	2/22/2019	55	170.52						
420	Susan Givens	Mtg Exp - CFC Financial Conf	2/22/2019	55	213.91						
421	Susan Givens	Mtg Fee - Bd	2/22/2019	55	300.00						
422	Susan Givens	Mtg Fees - CFC Financial Conf	2/22/2019	55	600.00						
423	Susan Givens	Mileage	3/15/2019	94	14.50		14.50				
424	Susan Givens	Mtg Fee - Bd	3/15/2019	94	300.00						
425	Susan Givens	Monthly Retainer	3/15/2019	98	650.00						

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1											
2			Shaded area to exclude								
3			for rate making purposes								
4											
5	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	MAC	Mileage - Regular	Election	Postage & Supplies	Liability Insurance	Allocate Costs
426	Susan Givens	Mileage	4/26/19	157	14.50		14.50				
427	Susan Givens	Mtg Fee - Bd	4/26/19	157	300.00						
428	Susan Givens	Monthly Retainer	4/26/19	165	650.00						
429	Susan Givens	Monthly Retainer	5/24/19	200	650.00						
430	Susan Givens	Mileage	5/24/19	218	14.50		14.50				
431	Susan Givens	Mtg Fee - Bd	5/24/19	218	300.00						
432	Susan Givens	Monthly Retainer	6/21/19	256	650.00						
433	Susan Givens	Mileage	6/21/19	261	14.50		14.50				
434	Susan Givens	Mtg Fee - Bd	6/21/19	261	300.00						
435	Susan Givens	Monthly Retainer	7/19/2019	306	650.00						
436	Susan Givens	Mileage	7/19/2019	311	14.50		14.50				
437	Susan Givens	Mtg Fee - Bd	7/19/2019	311	300.00						
438	Susan Givens	Monthly Retainer	8/23/2019	364	650.00						
439	Susan Givens	Mileage - Strategic Planning	8/23/2019	371	103.24						
440	Susan Givens	Mtg Fee - Strategic Planning	8/23/2019	371	600.00						
441	Susan Givens	Monthly Retainer	9/20/2019	412	650.00						
442	Susan Givens	Mileage	9/12/2019	420	14.50		14.50				
443	Susan Givens	Mtg Fee - Bd	9/12/2019	420	300.00						
444	Susan Givens	Mileage	10/18/19	469	14.50		14.50				
445	Susan Givens	Mileage - BREC Annual Mtg	10/18/19	469	20.88		20.88				
446	Susan Givens	Mtg Fee - Bd	10/18/19	469	300.00						
447	Susan Givens	Mtg Fee - BREC Annual Mtg	10/18/19	469	300.00						
448	Susan Givens	Monthly Retainer	10/18/19	473	650.00						
449	Susan Givens	Monthly Retainer	11/22/19	529	650.00						
450	Susan Givens	Mileage	11/22/19	534	14.50		14.50				
451	Susan Givens	Mileage - KAEC Annual Mtg	11/22/19	534	175.16						
452	Susan Givens	Mtg Exp - KAEC Annual Mtg	11/22/19	534	459.25						
453	Susan Givens	Mtg Fee - Bd	11/22/19	534	300.00						
454	Susan Givens	Mtg Fees - KAEC Annual Mtg	11/22/19	534	600.00						
455	Susan Givens	Monthly Retainer	12/20/19	567	650.00						

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row	(a)	(b)	(c)	(d)	(e)	(n)	(o)	(p)	(q)	(r)	(s)
1											
2			Shaded area to exclude								
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4											
5	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	MAC	Mileage - Regular	Election	Postage & Supplies	Liability Insurance	Allocate Costs
456	Susan Givens	KAEC Annual Mtg Meals: S.Givens:	1/17/20	154820	180.00						
457	<b>Susan Givens Total</b>				14,353.46	0.00	151.38	0.00	0.00	0.00	0.00
458	William Denton	Monthly Retainer	10/18/19	474	650.00						
459	William Denton	Monthly Retainer	11/22/19	530	650.00						
460	William Denton	Mileage	11/22/19	535	13.34		13.34				
461	William Denton	Mtg Fee - Bd	11/22/19	535	300.00						
462	William Denton	Monthly Retainer	12/20/19	568	650.00						
463	William Denton	Mileage	12/20/19	572	13.34		13.34				
464	William Denton	Mtg Fee - Bd	12/20/19	572	300.00						
465	<b>William Denton Total</b>				2,576.68	0.00	26.68	0.00	0.00	0.00	0.00
466	William Reid	Monthly Retainer	1/18/2019	148296	650.00						
467	William Reid	Mileage	2/22/2019	148646	49.30		49.30				
468	William Reid	Monthly Retainer	2/22/2019	148646	650.00						
469	William Reid	Mtg Fee - Bd	2/22/2019	148646	300.00						
470	William Reid	Mileage	3/15/2019	148863	49.30		49.30				
471	William Reid	Monthly Retainer	3/15/2019	148863	650.00						
472	William Reid	Mtg Fee - Bd	3/15/2019	148863	300.00						
473	William Reid	Mileage	4/26/19	149339	49.30		49.30				
474	William Reid	Monthly Retainer	4/26/19	149339	650.00						
475	William Reid	Mtg Fee - Bd	4/26/19	149339	300.00						
476	William Reid	Mileage	5/24/19	149623	49.30		49.30				
477	William Reid	Monthly Retainer	5/24/19	149623	650.00						
478	William Reid	Mtg Fee - Bd	5/24/19	149623	300.00						
479	William Reid	Mileage	6/21/19	149982	49.30		49.30				
480	William Reid	Monthly Retainer	6/21/19	149982	650.00						
481	William Reid	Mtg Fee - Bd	6/21/19	149982	300.00						
482	William Reid	Mileage	7/19/2019	150350	49.30		49.30				
483	William Reid	Monthly Retainer	7/19/2019	150350	650.00						
484	William Reid	Mtg Fee - Bd	7/19/2019	150350	300.00						
485	William Reid	Mileage	8/23/2019	150762	49.30		49.30				

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row	(a)	(b)	(c)	(d)	(e)	(n)	(o)	(p)	(q)	(r)	(s)
1											
2			Shaded area to exclude								
3			for rate making purposes								
4											
5	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	MAC	Mileage - Regular	Election	Postage & Supplies	Liability Insurance	Allocate Costs
486	William Reid	Monthly Retainer	8/23/2019	150762	650.00						
487	William Reid	Mtg Fee - Bd	8/23/2019	150762	300.00						
488	William Reid	Mileage	9/20/2019	152866	49.30		49.30				
489	William Reid	Monthly Retainer	9/20/2019	152866	650.00						
490	William Reid	Mtg Fee - Bd	9/20/2019	152866	300.00						
491	William Reid	Mtg Fee - Strategic Planning	9/20/2019	152866	600.00						
492	William Reid	Mileage	10/18/19	153825	49.30		49.30				
493	William Reid	Mileage - BREC Annual Mtg	10/18/19	153825	49.30		49.30				
494	William Reid	Monthly Retainer	10/18/19	153825	650.00						
495	William Reid	Mtg Fee - Bd	10/18/19	153825	300.00						
496	William Reid	Mtg Fee - BREC Annual Mtg	10/18/19	153825	300.00						
497	William Reid	Mileage	11/22/19	154214	49.30		49.30				
498	William Reid	Monthly Retainer	11/22/19	154214	650.00						
499	William Reid	Mtg Fee - Bd	11/22/19	154214	300.00						
500	William Reid	Mileage	12/20/19	154524	49.30		49.30				
501	William Reid	Mileage - KAEC Annual Mtg	12/20/19	154524	130.50						
502	William Reid	Monthly Retainer	12/20/19	154524	650.00						
503	William Reid	Mtg Exp - KAEC Annual Mtg	12/20/19	154524	386.78						
504	William Reid	Mtg Fee - Bd	12/20/19	154524	300.00						
505	William Reid	Mtg Fee - KAEC Annual Mtg	12/20/19	154524	750.00						
506	William Reid	KAEC Annual Mtg Meals: W.Reid: f	1/17/20	154820	180.00						
507	William Reid	Mileage	1/17/20	154846	49.30		49.30				
508	William Reid	Mtg Fee - Bd	1/17/20	154846	300.00						
509	<b>William Reid Total</b>				14,388.18	0.00	640.90	0.00	0.00	0.00	0.00
510	<b>Grand Total</b>				<b>163,727.18</b>	<b>0.00</b>	<b>5,856.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
511											
512											
513											
514	<b><u>NON-ALLOCATED COSTS:</u></b>										
515	Panera Bread Café	Board Mtg Supplies	1/6/2019	6514	45.46				45.46		



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1											
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5	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	MAC	Mileage - Regular	Election	Postage & Supplies	Liability Insurance	Allocate Costs
516	Walmart	Board Mtg Supplies	1/8/2019	6518	31.00				31.00		
517	NRECA	Rural Electric Magazine Subscr - 11	1/11/2019	148194	473.00				473.00		
518	Great Harvest Bread Co	Board Mtg Supplies	2/11/2019	6590	33.50				33.50		
519	Great Harvest Bread Co	Board Mtg Supplies	3/5/2019	6655	33.50				33.50		
520	Sureway Super Market	Bd Meeting Supplies	4/4/19	6736	14.14				14.14		
521	Great Harvest Bread Co	Bd Meeting Supplies	4/17/19	6753	33.50				33.50		
522	Survey & Ballot Systems	Outbound Postage 4/11/19 - Direct	4/19/19	149276	2,172.15			2,172.15			
523	Great Harvest Bread Co	Bd Meeting Supplies	5/13/19	6829	32.50				32.50		
524	Copper Top BBQ	MAC Meeting Meal - Marion	5/16/19	6843	478.94	478.94					
525	J&B Catering Service	MAC Meeting Meal - Henderson	5/17/19	149542	445.20	445.20					
526	Moonlite BBQ	MAC Meeting Meal - Owensboro	5/17/19	149492	846.69	846.69					
527	Carol Asher	MAC Mileage	5/31/19	149648	19.72	19.72					
528	Doug Harris	MAC Mileage	5/31/19	149668	31.32	31.32					
529	Harry Baldwin	MAC Mileage	5/31/19	149652	49.88	49.88					
530	James Nail	MAC Mileage	5/31/19	149677	41.76	41.76					
531	Philip Armstrong	MAC Mileage	5/31/19	149647	29.00	29.00					
532	Great Harvest Bread Co	Bd Meeting Supplies	6/10/19	6899	32.50				32.50		
533	Golden Glaze Bakery	Bd Meeting Supplies	7/9/2019	6983	16.79				16.79		
534	Survey & Ballot Systems	2019 hybrid election-35% due plus	8/2/2019	150507	10,768.53			10,768.53			
535	Office Depot	Strategic Planning Mtg Supplies	8/5/19	7028	7.41						
536	Holiday Inn Riverfront	Strategic Planning Mtg - Meeting ro	8/9/19	7105	1,606.50						
537	Great Harvest Bread Co.	Bd Meeting Supplies	8/12/2019	7022	33.50				33.50		
538	Great Harvest Bread Co.	Bd Meeting Supplies	9/11/2019	7109	32.50				32.50		
539	SHI International Corp	IPAD Air (10) for Board Members	9/20/2019	152867	5,184.59				5,184.59		
540	Wal-Mart	Bd Mtg Supplies	10/1/19	7204	38.20				38.20		
541	Great Harvest Bread Co	Bd Mtg Supplies	10/7/19	7221	33.50				33.50		
542	SHI International Corp	lpad Air (5) for Board Members	11/8/19	154071	2,596.26				2,596.26		
543	Great Harvest Bread Co	Bd Mtg Supplies	11/11/19	7310	42.00				42.00		
544	Great Harvest Bread Co	Bd Mtg Supplies	12/9/19	7397	33.50				33.50		
545	Wal-Mart	Bd Mtg Supplies	12/9/19	7388	4.21				4.21		

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5	Vendor	Description	Check/Wire Date	Check/Wire Number	Total	MAC	Mileage - Regular	Election	Postage & Supplies	Liability Insurance	Allocate Costs	
546	Bonnie Baggerly	MAC Mileage	12/20/19	154456	47.56	47.56						
547	Doug Harris	MAC Mileage	12/20/19	154496	75.40	75.40						
548	James H Shelton	MAC Mileage	12/20/19	154528	52.20	52.20						
549	James Nall	MAC Mileage	12/20/19	154516	53.36	53.36						
550	Moonlite Bar-B-Q	MAC Meeting Meal	12/20/19	154515	2,127.68	2,127.68						
551		Officers' & Directors' Liability										
552	Federated Rural Elec Ins	Insurance - Jan	1/31/2019		2,034.58					2,034.58		
553	January entry	Postage	1/31/2019		-					-		
		Officers' & Directors' Liability										
554	Federated Rural Elec Ins	Insurance - Feb	2/28/2019		2,034.58					2,034.58		
555	February Entry	Postage	2/28/2019		-					-		
		Officers' & Directors' Liability										
556	Federated Rural Elec Ins	Insurance - Mar	3/31/2019		2,034.58					2,034.58		
557	March Entry	Postage	3/31/2019		-					-		
		Officers' & Directors' Liability										
558	Federated Rural Elec Ins	Insurance	4/30/19		2,034.59					2,034.59		
559	April entry	Postage	4/30/19		25.20				25.20	-		
		Officers' & Directors' Liability										
560	Federated Rural Elec Ins	Insurance	5/31/19		2,034.59					2,034.59		
561	May entry	Postage	5/31/19		-					-		
		Officers' & Directors' Liability										
562	Federated Rural Elec Ins	Insurance	6/30/19		2,034.59					2,034.59		
563	June entry	Postage	6/30/19		-					-		
		Officers' & Directors' Liability										
564	Federated Rural Elec Ins	Insurance	7/31/19		2,034.59					2,034.59		
565	July entry	Postage	7/31/19		-					-		
		Officers' & Directors' Liability										
566	Federated Rural Elec Ins	Insurance	8/31/19		2,034.59					2,034.59		
567	August entry	Postage	8/31/19		-					-		
		Officers' & Directors' Liability										
568	Federated Rural Elec Ins	Insurance	9/30/19		2,034.59					2,034.59		



**Kenergy Corp. Case No. 2021-00066  
Streamlined Rate Adjustment Procedure Pilot Program  
Filing Requirements / Exhibit List**

**Exhibit 31**

**Case No. 2018-00407**

**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019  
Sponsoring Witness: Steve Thompson**

**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 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.*

**Response:**

The above referenced information is contained in this Exhibit 31.

**Kenergy Corp.**  
**Case No. 2021-00066**  
**Exhibit 31**  
**Analysis of Account 426 sub accounts**  
**For the test year ending December 31, 2019**

row **2019 ACTIVITY: 426.100, 426.400, 426.500**

row	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			<i>Professional Dues</i>	<i>Organizational Dues</i>	<i>Contributions</i>	<i>Chamber Expense</i>	
	<b>DESCRIPTION</b>	<b>AMOUNT</b>	<b>103</b>	<b>136</b>	<b>525</b>	<b>527</b>	<b>TOTAL</b>
8	426.100 activity	59,621.36	-	-	59,621.36	-	<b>59,621.36</b>
9	426.400 activity	8,047.11	25.30	7,983.81	-	38.00	<b>8,047.11</b>
10	426.500 activity	-	-	-	-	-	-
11		<b>67,668.47</b>	<b>25.30</b>	<b>7,983.81</b>	<b>59,621.36</b>	<b>38.00</b>	<b>67,668.47</b>

**Kenergy Corp.**  
**Case No. 2021-00066**  
**Exhibit 31**  
**Analysis of Account 426 sub accounts**  
**For the test year ending December 31, 2019**

	(a)	(b)	(c)	(d)	(e)	(f)
ROW	INV DATE	VENDOR	DESCRIPTION	CHECK #	CK DATE	AMOUNT
1	6/3/2019	KENTUCKY STATE TREASURER	ANNUAL REPORT F	6961	6/3/2019	15.00
2	1/4/2019	GIRL SCOUT TROOP 1987	CONTRIBUTION-EM	148168	1/11/2019	100.00
3	1/9/2019	MINER'S BASEBALL	EMPLOYEE COMM	148286	1/18/2019	100.00
4	2/11/2019	AMERICAN RED CROSS	CONTRIBUTION	148508	2/15/2019	200.00
5	2/11/2019	MENTOR KIDS KENTUCKY	CONTRIBUTION	148557	2/15/2019	200.00
6	2/11/2019	SALVATION ARMY	CONTIBUTION - HE	148573	2/15/2019	500.00
7	2/11/2019	SALVATION ARMY	CONTRIBUTION - O	148574	2/15/2019	500.00
8	3/8/2019	HOPKINS CO. HOMEBUILDERS ASSOCIATIC	BUCKET SPONSOR	148765	3/8/2019	200.00
9	4/1/2019	BIG BROTHERS BIG SISTERS	Company Match	149008	4/5/2019	17.50
10	4/1/2019	BOULWARE CENTER MISSION	Company Match	149011	4/5/2019	329.42
11	4/1/2019	BRAIN INJURY ADVENTURE CAMP	Company Match	149012	4/5/2019	728.42
12	4/1/2019	BRIGHT LIFE FARMS	Company Match	149014	4/5/2019	255.22
13	4/1/2019	BUILDING STRONGER FAMILIES	Company Match	149018	4/5/2019	73.99
14	4/1/2019	CHRISTIAN COMMUNITY OUTREACH	Company Match	149021	4/5/2019	159.74
15	4/1/2019	CLIFF HAGAN BOYS & GIRLS CLUB	Company Match	149024	4/5/2019	210.00
16	4/1/2019	CLOTHE-A-KID	Company Match	149025	4/5/2019	56.42
17	4/1/2019	DAVIESS COUNTY SENIOR SERVICES	Company Match	149030	4/5/2019	226.38
18	4/1/2019	FAMILY YMCA	Company Match	149035	4/5/2019	14.00
19	4/1/2019	HABITAT FOR HUMANITY	Company Match	149041	4/5/2019	295.40
20	4/1/2019	HAPPY FEET EQUALS LEARNING FEET, INC.	Company Match	149044	4/5/2019	1,187.29
21	4/1/2019	HOSPICE OF WESTERN KENTUCKY	Company Match	149053	4/5/2019	671.84
22	4/1/2019	HOSPICE OF WESTERN KENTUCKY	Company Match	149053	4/5/2019	88.90
23	4/1/2019	INTERNATIONAL BLUEGRASS MUSEUM, IN	Company Match	149055	4/5/2019	231.00
24	4/1/2019	JUNIOR ACHIEVEMENT - HENDERSON	Company Match	149057	4/5/2019	64.05
25	4/1/2019	KENERGY OPERATION ROUNDUP INC	Company Match	149059	4/5/2019	462.13
26	4/1/2019	MARSHA'S PLACE CRISIS	Company Match	149066	4/5/2019	168.00
27	4/1/2019	MCLEAN COUNTY SENIOR SERVICES	Company Match	149069	4/5/2019	124.74
28	4/1/2019	MOLLY'S MUTTS	Company Match	149070	4/5/2019	24.50
29	4/1/2019	OASIS SPOUSE ABUSE SHELTER	Company Match	149076	4/5/2019	84.00

**Kenergy Corp.**  
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**Analysis of Account 426 sub accounts**  
**For the test year ending December 31, 2019**

ROW	(a) INV DATE	(b) VENDOR	(c) DESCRIPTION	(d) CHECK #	(e) CK DATE	(f) AMOUNT
30	4/1/2019	OHIO COUNTY 4-H COUNCIL	Company Match	149077	4/5/2019	91.84
31	4/1/2019	OHIO COUNTY EQUESTRIAN, INC.	Company Match	149078	4/5/2019	28.00
32	4/1/2019	OHIO COUNTY FOOD PANTRY	Company Match	149079	4/5/2019	1,774.64
33	4/1/2019	OHIO COUNTY HOSPICE	Company Match	149080	4/5/2019	25.00
34	4/1/2019	PUZZLE PIECES, INC.	Company Match	149091	4/5/2019	262.92
35	4/1/2019	RIVERVIEW SCHOOL	Company Match	149097	4/5/2019	488.68
36	4/1/2019	SALVATION ARMY	Company Match	149098	4/5/2019	106.05
37	4/1/2019	SENIOR COMPANION PROGRAM	Company Match	149100	4/5/2019	7.00
38	4/1/2019	SENIOR SERVICES - MEALS	Company Match	149101	4/5/2019	37.50
39	4/1/2019	SHELTER FOR WOMEN & CHILDREN	Company Match	149103	4/5/2019	120.05
40	4/1/2019	ST BENEDICT'S HOMELESS SHELTER	Company Match	149106	4/5/2019	1,110.34
41	4/1/2019	ST. ANTHONY'S HOSPICE	Company Match	149107	4/5/2019	427.91
42	4/1/2019	ST. ANTHONY'S HOSPICE	Company Match	149107	4/5/2019	271.25
43	4/1/2019	THE ARC OF OWENSBORO	Company Match	149111	4/5/2019	112.21
44	4/1/2019	UNITED WAY	Company Match	149116	4/5/2019	112.70
45	4/1/2019	UNITED WAY OF HENDERSON COUNTY	Company Match	149117	4/5/2019	231.00
46	4/1/2019	VOLUNTEER & INFORMATION CENTER	Company Match	149118	4/5/2019	49.00
47	4/1/2019	WENDELL FOSTER CENTER	Company Match	149120	4/5/2019	944.90
48	4/1/2019	WESTERN KY BOTANICAL GARDEN	Company Match	149122	4/5/2019	71.05
49	4/9/2019	KENERGY OPERATION ROUNDUP INC	CONTRIBUTION	149162	4/12/2019	5,000.00
50	4/16/2019	APOLLO HIGH SCHOOL FOOTBALL PROGR	EMPLOYEE MATCH	149204	4/19/2019	100.00
51	4/18/2019	DREAM RIDERS OF KY, INC	CONTRIBUTION-BC	149233	4/19/2019	200.00
52	4/18/2019	HOPE FOR LIFE WOMENS RESOURCE CENT	SPONSORSHIP CON	149249	4/19/2019	200.00
53	5/9/2019	BOULWARE CENTER MISSION	DANCING WITH TH	149450	5/10/2019	500.00
54	5/9/2019	KENTUCKY ASSOC OF CHIEFS OF POLICE	CONTRIBUTION	149481	5/10/2019	100.00
55	6/7/2019	WENDELL FOSTER CENTER	ANNUAL DINNER B	149817	6/7/2019	500.00
56	6/13/2019	CLOTHE-A-KID	Company Match 6-	149845	6/14/2019	103.08
57	6/13/2019	INTERNATIONAL BLUEGRASS MUSEUM, IN	Company Match 6-	149873	6/14/2019	141.30
58	6/13/2019	OHIO COUNTY HELP OFFICE	Company Match 3-	149889	6/14/2019	173.11

**Kenergy Corp.**  
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**Analysis of Account 426 sub accounts**  
**For the test year ending December 31, 2019**

ROW	(a) INV DATE	(b) VENDOR	(c) DESCRIPTION	(d) CHECK #	(e) CK DATE	(f) AMOUNT
59	6/13/2019	OHIO COUNTY HELP OFFICE	Company Match 6-	149889	6/14/2019	148.38
60	6/26/2019	BIG BROTHERS BIG SISTERS	Company Match	150009	6/28/2019	15.00
61	6/26/2019	BOULWARE CENTER MISSION	Company Match	150013	6/28/2019	282.36
62	6/26/2019	BRAIN INJURY ADVENTURE CAMP	Company Match	150014	6/28/2019	624.36
63	6/26/2019	BRIGHT LIFE FARMS	Company Match	150015	6/28/2019	218.76
64	6/26/2019	BUILDING STRONGER FAMILIES	Company Match	150016	6/28/2019	63.42
65	6/26/2019	CHRISTIAN COMMUNITY OUTREACH	Company Match	150019	6/28/2019	136.92
66	6/26/2019	CLIFF HAGAN BOYS & GIRLS CLUB	Company Match	150022	6/28/2019	180.00
67	6/26/2019	CLOTHE-A-KID	Company match	150023	6/28/2019	48.36
68	6/26/2019	DAVIESS COUNTY SENIOR SERVICES	Company Match	150025	6/28/2019	194.04
69	6/26/2019	FAMILY YMCA	Company Match	150030	6/28/2019	12.00
70	6/26/2019	HABITAT FOR HUMANITY	Company Match	150035	6/28/2019	253.20
71	6/26/2019	HAPPY FEET EQUALS LEARNING FEET, INC.	Company Match	150037	6/28/2019	908.82
72	6/26/2019	HOSPICE OF WESTERN KENTUCKY	Company Match	150040	6/28/2019	412.08
73	6/26/2019	HOSPICE OF WESTERN KENTUCKY	Company Match	150040	6/28/2019	76.20
74	6/26/2019	INTERNATIONAL BLUEGRASS MUSEUM, IN	Company Match	150041	6/28/2019	198.00
75	6/26/2019	JUNIOR ACHIEVEMENT - HENDERSON	Company Match	150042	6/28/2019	54.90
76	6/26/2019	KENERGY OPERATION ROUNDUP INC	Company Match	150043	6/28/2019	372.92
77	6/26/2019	MARSHA'S PLACE CRISIS	Company Match	150048	6/28/2019	144.00
78	6/26/2019	MCLEAN COUNTY SENIOR SERVICES	Company Match	150050	6/28/2019	106.92
79	6/26/2019	MOLLY'S MUTTS	Company Match	150052	6/28/2019	21.00
80	6/26/2019	OASIS SPOUSE ABUSE SHELTER	Company Match	150054	6/28/2019	72.00
81	6/26/2019	OHIO COUNTY 4-H COUNCIL	Company Match	150055	6/28/2019	78.72
82	6/26/2019	OHIO COUNTY EQUESTRIAN, INC.	Company Match	150056	6/28/2019	24.00
83	6/26/2019	OHIO COUNTY FOOD PANTRY	Company Match	150057	6/28/2019	921.12
84	6/26/2019	PUZZLE PIECES, INC.	Company Match	150063	6/28/2019	225.36
85	6/26/2019	RIVERVIEW SCHOOL	Company Match	150066	6/28/2019	187.44
86	6/26/2019	SALVATION ARMY	Company Match	150068	6/28/2019	90.90
87	6/26/2019	SENIOR COMPANION PROGRAM	Company Match	150070	6/28/2019	6.00



**Kenergy Corp.**  
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	(a)	(b)	(c)	(d)	(e)	(f)
ROW	INV DATE	VENDOR	DESCRIPTION	CHECK #	CK DATE	AMOUNT
88	6/26/2019	SENIOR SERVICES - MEALS	Company Match	150071	6/28/2019	15.00
89	6/26/2019	SHELTER FOR WOMEN & CHILDREN	Company Match	150072	6/28/2019	102.90
90	6/26/2019	ST BENEDICT'S HOMELESS SHELTER	Company Match	150075	6/28/2019	937.13
91	6/26/2019	ST. ANTHONY'S HOSPICE	Company Match	150076	6/28/2019	366.78
92	6/26/2019	ST. ANTHONY'S HOSPICE	Company Match	150076	6/28/2019	232.50
93	6/26/2019	THE ARC OF OWENSBORO	Company Match	150079	6/28/2019	96.18
94	6/26/2019	UNITED WAY	Company Match	150086	6/28/2019	96.60
95	6/26/2019	UNITED WAY OF HENDERSON COUNTY	Company Match	150087	6/28/2019	198.00
96	6/26/2019	VOLUNTEER & INFORMATION CENTER	Company Match	150088	6/28/2019	42.00
97	6/26/2019	WENDELL FOSTER CENTER	Company Match	150090	6/28/2019	784.20
98	6/26/2019	WESTERN KY BOTANICAL GARDEN	Company Match	150091	6/28/2019	60.90
99	7/1/2019	KENERGY OPERATION ROUNDUP INC	Company Match	150134	7/8/2019	0.03
100	7/10/2019	FOUNDATION FOR DAVIESS CO PUBLIC SCI	BACKPACK PROGRA	150206	7/12/2019	200.00
101	7/18/2019	FR BRADLEY SHELTER FOR WOMEN & CHIL	CONTRIBUTION	150304	7/19/2019	500.00
102	7/23/2019	DISABLED AMERICAN VETERANS	MEMORY OF JIM JE	150403	7/26/2019	100.00
103	7/23/2019	DYSTONIA MEDICAL RESEARCH FOUNDATI	IN MEMORY OF CA	150405	7/26/2019	100.00
104	7/23/2019	KEVIN HAMILTON	SON'S COLLEGE ED	150422	7/26/2019	100.00
105	8/1/2019	PACS-HCAC	BACK TO SCHOOL F	150581	8/9/2019	100.00
106	9/4/2019	LIVINGSTON COUNTY HELPING HANDS INC	CHRISTMAS FOOD	152853	9/20/2019	100.00
107	9/30/2019	BIG BROTHERS BIG SISTERS	3rd Qrt. Company I	153575	10/4/2019	17.50
108	9/30/2019	BOULWARE CENTER MISSION	3rd Quarter Compæ	153576	10/4/2019	329.42
109	9/30/2019	BRAIN INJURY ADVENTURE CAMP	3rd Qrt. Company I	153577	10/4/2019	728.42
110	9/30/2019	BRIGHT LIFE FARMS	3rd Qrt. Company I	153578	10/4/2019	255.22
111	9/30/2019	BUILDING STRONGER FAMILIES	3rd Quarter Compæ	153580	10/4/2019	73.99
112	9/30/2019	CHRISTIAN COMMUNITY OUTREACH	3rd Qrt. Company I	153582	10/4/2019	159.74
113	9/30/2019	CLIFF HAGAN BOYS & GIRLS CLUB	3rd Qrt. Company I	153585	10/4/2019	210.00
114	9/30/2019	CLOTHE-A-KID	3rd Qrt. Company I	153586	10/4/2019	56.42
115	9/30/2019	DAVIESS COUNTY SENIOR SERVICES	3rd Qrt. Company I	153592	10/4/2019	226.38
116	9/30/2019	FAMILY YMCA	3rd Qrt. Company I	153602	10/4/2019	14.00

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ROW	(a) INV DATE	(b) VENDOR	(c) DESCRIPTION	(d) CHECK #	(e) CK DATE	(f) AMOUNT
117	9/30/2019	HABITAT FOR HUMANITY	3rd Qrt. Company I	153608	10/4/2019	295.40
118	9/30/2019	HAPPY FEET EQUALS LEARNING FEET, INC.	3rd Qrt. Company I	153611	10/4/2019	1,060.29
119	9/30/2019	HOSPICE OF WESTERN KENTUCKY	3rd Qrt. Company I	153619	10/4/2019	418.60
120	9/30/2019	HOSPICE OF WESTERN KENTUCKY	3rd Qrt. Company I	153619	10/4/2019	88.90
121	9/30/2019	INTERNATIONAL BLUEGRASS MUSEUM, IN	3rd Qrt. Company I	153623	10/4/2019	198.00
122	9/30/2019	JUNIOR ACHIEVEMENT - HENDERSON	3rd Qrt. Company I	153626	10/4/2019	64.05
123	9/30/2019	KENERGY OPERATION ROUNDUP INC	3rd Qrt. Company I	153628	10/4/2019	350.00
124	9/30/2019	MARSHA'S PLACE CRISIS	3rd Qrt. Company I	153632	10/4/2019	118.00
125	9/30/2019	MCLEAN COUNTY SENIOR SERVICES	3rd Qrt. Company I	153635	10/4/2019	124.74
126	9/30/2019	MOLLY'S MUTTS	3rd Qrt. Company I	153637	10/4/2019	24.50
127	9/30/2019	OASIS SPOUSE ABUSE SHELTER	3rd Qrt. Company I	153643	10/4/2019	84.00
128	9/30/2019	OHIO COUNTY 4-H COUNCIL	3rd Qrt. Company I	153645	10/4/2019	91.84
129	9/30/2019	OHIO COUNTY EQUESTRIAN, INC.	3rd Qrt. Company I	153646	10/4/2019	28.00
130	9/30/2019	OHIO COUNTY FOOD PANTRY	3rd Qrt. Company I	153647	10/4/2019	1,074.64
131	9/30/2019	PUZZLE PIECES, INC.	3rd Qrt. Company I	153656	10/4/2019	262.92
132	9/30/2019	RIVERVIEW SCHOOL	3rd Qrt. Company I	153657	10/4/2019	218.68
133	9/30/2019	SALVATION ARMY	3rd Qrt. Company I	153658	10/4/2019	106.05
134	9/30/2019	SENIOR COMPANION PROGRAM	3rd Qrt. Company I	153662	10/4/2019	7.00
135	9/30/2019	SENIOR SERVICES - MEALS	3rd Qrt. Company I	153663	10/4/2019	17.50
136	9/30/2019	SHELTER FOR WOMEN & CHILDREN	3rd Qrt. Company I	153665	10/4/2019	120.05
137	9/30/2019	ST BENEDICT'S HOMELESS SHELTER	3rd Qrt. Company I	153672	10/4/2019	1,008.21
138	9/30/2019	ST. ANTHONY'S HOSPICE	3rd Qrt. Company I	153673	10/4/2019	427.91
139	9/30/2019	ST. ANTHONY'S HOSPICE	3rd Qrt. Company I	153673	10/4/2019	271.25
140	9/30/2019	THE ARC OF OWENSBORO	3rd Qrt. Company I	153675	10/4/2019	112.21
141	9/30/2019	UNITED WAY	3rd Qrt. Company I	153682	10/4/2019	112.70
142	9/30/2019	UNITED WAY OF HENDERSON COUNTY	3rd Qrt. Company I	153683	10/4/2019	231.00
143	9/30/2019	VOLUNTEER & INFORMATION CENTER	3rd Qrt. Company I	153685	10/4/2019	49.00
144	9/27/2019	VOLUNTEER OWENSBORO	CHRISTMAS SHOW	153686	10/4/2019	500.00
145	9/30/2019	WENDELL FOSTER CENTER	3rd Qrt. Company I	153688	10/4/2019	914.90

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ROW	(a) INV DATE	(b) VENDOR	(c) DESCRIPTION	(d) CHECK #	(e) CK DATE	(f) AMOUNT
146	9/30/2019	WESTERN KY BOTANICAL GARDEN	3rd Qrt. Company I	153690	10/4/2019	71.05
147	10/4/2019	SEMRO, ELISA KAY	KYA/KUNA - CMVS:	153829	10/18/2019	100.00
148	11/14/2019	HENDERSON FOP LODGE #9	COPS AND KIDS NIC	154127	11/15/2019	100.00
149	11/12/2019	HENDERSON SALVATION ARMY	CHRISTMAS DONA	154128	11/15/2019	100.00
150	11/5/2019	OWENSBORO FOP #16	SHOP WITH A COP	154149	11/15/2019	100.00
151	11/12/2019	PACS-HCAC	CHRISTMAS FOR TE	154150	11/15/2019	100.00
152	4/1/2019	HAPPY PACK INC	Company Match	154265	11/27/2019	20.00
153	11/26/2019	CRITTENDEN CO COMMUNITY SERVICES IN	COMMUNITY CHRI:	154321	12/6/2019	100.00
154	12/9/2019	HABITAT FOR HUMANITY	PASS THE TOOLBO)	154409	12/13/2019	400.00
155	12/12/2019	BIG BROTHERS BIG SISTERS	Company Match	154548	12/27/2019	15.00
156	12/12/2019	BOULWARE CENTER MISSION	Company Match	154549	12/27/2019	282.36
157	12/12/2019	BRAIN INJURY ADVENTURE CAMP	Company Match	154550	12/27/2019	624.36
158	12/12/2019	BRIGHT LIFE FARMS	Company Match	154551	12/27/2019	218.76
159	12/12/2019	BUILDING STRONGER FAMILIES	Company Match	154552	12/27/2019	63.42
160	12/12/2019	CHRISTIAN COMMUNITY OUTREACH	Company Match	154553	12/27/2019	136.92
161	12/12/2019	CLIFF HAGAN BOYS & GIRLS CLUB	Company Match	154557	12/27/2019	180.00
162	12/12/2019	CLOTHE-A-KID	Company Match	154558	12/27/2019	48.36
163	12/12/2019	DAVISS COUNTY SENIOR SERVICES	Company Match	154560	12/27/2019	194.04
164	12/12/2019	FAMILY YMCA	Company Match	154562	12/27/2019	12.00
165	12/12/2019	HABITAT FOR HUMANITY	Company Match	154566	12/27/2019	253.20
166	12/12/2019	HAPPY FEET EQUALS LEARNING FEET, INC.	Company Match	154569	12/27/2019	908.82
167	12/12/2019	HOSPICE OF WESTERN KENTUCKY	Company Match	154573	12/27/2019	358.80
168	12/12/2019	HOSPICE OF WESTERN KENTUCKY	Company Match	154573	12/27/2019	76.20
169	12/12/2019	JUNIOR ACHIEVEMENT - HENDERSON	Company Match	154577	12/27/2019	54.90
170	12/12/2019	KENERGY OPERATION ROUNDUP INC	Company Match	154578	12/27/2019	300.00
171	12/12/2019	MARSHA'S PLACE CRISIS	Company Match	154580	12/27/2019	84.00
172	12/12/2019	MCLEAN COUNTY SENIOR SERVICES	Company match	154583	12/27/2019	106.92
173	12/12/2019	MOLLY'S MUTTS	Company match	154585	12/27/2019	21.00
174	12/12/2019	OASIS SPOUSE ABUSE SHELTER	Company Match	154587	12/27/2019	72.00

**Kenergy Corp.**  
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**For the test year ending December 31, 2019**

row	(a) INV DATE	(b) VENDOR	(c) DESCRIPTION	(d) CHECK #	(e) CK DATE	(f) AMOUNT
175	12/12/2019	OHIO COUNTY 4-H COUNCIL	Company Match	154588	12/27/2019	78.72
176	12/12/2019	OHIO COUNTY EQUESTRIAN, INC.	Company Contribu	154589	12/27/2019	24.00
177	12/12/2019	OHIO COUNTY FOOD PANTRY	Company Match	154590	12/27/2019	921.12
178	12/12/2019	PUZZLE PIECES, INC.	Company Match	154595	12/27/2019	202.38
179	12/12/2019	RIVERVIEW SCHOOL	Company Match	154600	12/27/2019	187.44
180	12/12/2019	SALVATION ARMY	Company Match	154601	12/27/2019	90.90
181	12/12/2019	SENIOR COMPANION PROGRAM	Company Match	154602	12/27/2019	6.00
182	12/12/2019	SENIOR SERVICES - MEALS	Company Match	154603	12/27/2019	15.00
183	12/12/2019	SHELTER FOR WOMEN & CHILDREN	Company Match	154604	12/27/2019	102.90
184	12/12/2019	ST BENEDICT'S HOMELESS SHELTER	Company Match	154607	12/27/2019	864.18
185	12/12/2019	ST. ANTHONY'S HOSPICE	Company Match	154608	12/27/2019	366.78
186	12/12/2019	ST. ANTHONY'S HOSPICE	Company Match	154608	12/27/2019	232.50
187	12/12/2019	THE ARC OF OWENSBORO	Company Match	154610	12/27/2019	96.18
188	12/12/2019	UNITED WAY	Company Match	154613	12/27/2019	96.60
189	12/12/2019	UNITED WAY OF HENDERSON COUNTY	Company Match	154614	12/27/2019	198.00
190	12/12/2019	VOLUNTEER & INFORMATION CENTER	Company Match	154615	12/27/2019	42.00
191	12/12/2019	WENDELL FOSTER CENTER	Company Match	154616	12/27/2019	761.22
192	12/12/2019	WESTERN KY BOTANICAL GARDEN	Company match	154617	12/27/2019	60.90
193	5/31/2019	INTERNATIONAL BLUEGRASS MUSEUM, IN	void checks-written previous years			(141.30)
194	5/31/2019	HENDERSON FINE ARTS CENTER	void checks-written previous years			(100.00)
195	5/31/2019	HENDERSON FINE ARTS CENTER	void checks-written previous years			(100.00)
196	5/31/2019	OHIO COUNTY HELP OFFICE	void checks-written previous years			(173.11)
197	5/31/2019	OHIO COUNTY HELP OFFICE	void checks-written previous years			(148.38)
198	6/1/2019	CRITTENDEN COUNTY HIGH SCHOOL	void checks-written previous years			(100.00)
199	6/1/2019	HENDERSON CITY-CO RESCUE SQUAD, INC	void checks-written previous years			(100.00)
200	6/1/2019	CLOTHE-A-KID	void checks-written previous years			(103.08)
201	6/1/2019	THE SALVATION ARMY	void checks-written previous years			(100.00)
202	12/31/2019	OCTC FOUNDATION	JE - y/e accrual for	155099	2/14/2020	10,000.00
203						

**Kenergy Corp.**  
**Case No. 2021-00066**  
**Exhibit 31**  
**Analysis of Account 426 sub accounts**  
**For the test year ending December 31, 2019**

	(a)	(b)	(c)	(d)	(e)	(f)
row	INV DATE	VENDOR	DESCRIPTION	CHECK #	CK DATE	AMOUNT
204	<b>2019 TOTAL ACCT 426.100</b>					<b>59,621.36</b>

Case No. 2021-00066

Exhibit 31

Analysis of Account 426.400

For the test year ending December 31, 2019

ROW	(a) INV DATE	(b) VENDOR	(c) DESCRIPTION	(d) ADDTL COMMENTS	(e) CHECK #	(f) CK DATE	(g) TOTAL AMT PAID	(h) ACCT 426.400 AMOUNT
1	1/1/2019	CHAMBER OF COMMERCE	2019 MEMBERSHIP INVESTMENT	5% of dues is non-deductible lobbying expense	148089	1/4/2019	760.00	38.00
2	1/1/2019	SOCIETY FOR HUMAN RESOURCE	MEMBER DUES 4/1/19-3/31/20: KEITH ELLIS	3% of dues is non-deductible lobbying expense	148301	1/18/2019	209.00	6.27
3	1/7/2019	HENDERSON ROTARY CLUB	QUARTERLY DUES - L.KRAMPE	rotary club dues & meals pd on behalf of L.Krampe	148173	1/11/2019	125.00	125.00
4	4/10/2019	HENDERSON ROTARY CLUB	QUARTERLY DUES - L.KRAMPE	rotary club dues & meals pd on behalf of L.Krampe	149151	4/12/2019	199.00	199.00
5	6/17/2019	AMERICAN INSTITUTE OF CPA'S	AICPA MEMBER DUES - T.SIEWERT	4% of net dues are non-deductible per IRC Sec.6033	6909	6/7/2019	285.00	11.40
6	6/19/2019	AMERICAN INSTITUTE OF CPA'S	MEMBERSHIP DUES - S.THOMPSON	4% of net dues are non-deductible per IRC Sec.6033	6931	6/19/2019	285.00	11.40
7	7/2/2019	KENTUCKY SOCIETY OF CPA'S	MEMBERSHIP DUES - T.SIEWERT	5% of dues is non-deductible lobbying expense	6976	7/2/2019	340.00	17.00
8	7/2/2019	KENTUCKY SOCIETY OF CPA'S	MEMBERSHIP DUES - S.THOMPSON	5% of dues is non-deductible lobbying expense	6982	7/2/2019	50.00	2.50
9	7/9/2019	HENDERSON ROTARY CLUB	QUARTERLY DUES - L.KRAMPE	rotary club dues & meals pd on behalf of L.Krampe	150318	7/19/2019	199.00	199.00
10	10/14/2019	HENDERSON ROTARY CLUB	QUARTERLY DUES - L.KRAMPE	rotary club dues & meals pd on behalf of L.Krampe	153872	10/23/2019	199.00	199.00
11	1/31/2019	NRECA	prepaid writeoff other	NRECA - CRN annual dues allocation: (see note below)		From 2018 allocation		803.54
12	2/28/2019	NRECA	prepaid writeoff other			NRECA dues begin February 1st.		585.00
13	3/31/2019	NRECA	prepaid writeoff other					585.00
14	4/30/2019	NRECA	prepaid writeoff other					585.00
15	5/31/2019	NRECA	prepaid writeoff other					585.00
16	6/30/2019	NRECA	prepaid writeoff other					585.00
17	7/31/2019	NRECA	prepaid writeoff other					585.00
18	8/31/2019	NRECA	prepaid writeoff other					585.00
19	9/30/2019	NRECA	prepaid writeoff other					585.00
20	10/31/2019	NRECA	prepaid writeoff other					585.00
21	11/30/2019	NRECA	prepaid writeoff other					585.00
22	12/31/2019	NRECA	prepaid writeoff other					585.00
23								
24			NRECA - CRN (Cooperative Research Network)annual dues allocation			2019 TOTAL ACCT 426.400		8,047.11
25			Vendor #0143 Invoice #2243036					
26			Check #148121 dated 1-04-2019		\$ 74,306.00			
27								
28			NRECA has estimated that 10% of 2019 dues is allocated		\$ 7,020.00			
29			to lobbying expenses to which IRC Sec 162(2)(3) and		12 months			
30			Sec 6033(e)(1) as amended apply.		\$ 585.00 Prepaid writeoff above			

**Kenergy Corp. Case No. 2021-00066  
Streamlined Rate Adjustment Procedure Pilot Program  
Filing Requirements / Exhibit List**

**Exhibit 32**

**Case No. 2018-00407**

**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019  
Sponsoring Witness: William Steven Seelye**

**Description of Filing Requirement:**

*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.*

**Response:**

Please see the direct testimony of William Steven Seelye contained in Exhibit 10 to this Application.

Case No. 2021-00066  
Application - Exhibit 32  
No Attachment

**Kenergy Corp. Case No. 2021-00066  
Streamlined Rate Adjustment Procedure Pilot Program  
Filing Requirements / Exhibit List**

**Exhibit 33**

**Case No. 2018-00407**

**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019  
Sponsoring Witness: Steve Thompson**

**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 following Excel files have been uploaded via the Commission's electronic filing system:

1. Kenergy Rev Req
2. Kenergy\_COS\_2019
3. Kenergy\_Present\_Proposed\_Rates\_2019
4. Labor Adjustment Detail
5. Vegetation Management Adjustment Detail
6. Disallowed Expense Adjustment Detail
7. Account 930 analysis 2019
8. Account 426 analysis 2019
9. Trial Balance as of 12-31-19
10. Balance Sheet and Income Statement Account Comparison

Case No. 2021-00066  
Application - Exhibit 33  
No Attachment



**Kenergy Corp. Case No. 2021-00066**

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

**Exhibit 34**

**Case No. 2018-00407**

**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019  
Sponsoring Witness: Steve Thompson**

**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:**

See the attachment for the above referenced information.

**Kenergy Corp.**  
**RUS Calculation of TIER, OTIER, and DSCR**  
**Case No. 2021-00066**  
**Exhibit 34**

	<b>RUS Form 7</b>						<b>Test Period</b>
	<b>Reference</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
Interest on Long-Term Debt	A Part A, Column b, Line 16	4,677,863	5,010,656	5,099,153	5,107,672	5,374,547	5,168,629
Depreciation and Amortization Expense	B Part A, Column b, Line 13	10,419,489	11,034,637	12,040,021	12,692,991	13,067,479	13,441,792
Operating Margin	C Part A, Column b, Line 21	2,787,760	466,297	1,684,283	(532,908)	1,667,602	702,212
Net Margin	D Part A, Column b, Line 29	5,023,521	2,700,638	3,937,890	1,901,820	4,246,692	2,796,711
Cash Patronage Retirements from Lenders	E Part I, Column a, Line 2.b.	191,954	179,445	271,341	296,849	93,308	243,043
Debt Service Billed	F Part N, Column d, Total	12,034,557	12,181,135	13,295,406	13,223,616	13,529,021	13,107,080
TIER = (D + A) / A		2.07	1.54	1.77	1.37	1.79	1.54
OTIER = (C + A + E) / A		1.64	1.13	1.38	0.95	1.33	1.18
DSCR = (D + A + B) / F		1.67	1.54	1.59	1.49	1.68	1.63

**Kenergy Corp. Case No. 2021-00066  
Streamlined Rate Adjustment Procedure Pilot Program  
Filing Requirements / Exhibit List**

**Exhibit 35**

**Case No. 2018-00407**

**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019  
Sponsoring Witness: Steve Thompson**

**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 the attached information for the above referenced information.

Case No. 2021-00066  
Application - Exhibit 35  
Includes Attachment (44 pages)

**Kenergy Corp**  
**Case No. 2021-00066**  
**Exhibit 35**  
**Trial Balance**  
**For the test year ended December 31, 2019**

		<i>*Includes</i>						
		<i>Beg Bal</i>						
ACCOUNT	DESCRIPTION	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19
		AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
102.000	ELECTRIC PLANT PURCHASED OR SOLD	-	-	-	-	-	-	-
107.100	CONSTRUCTION W.I.P.-CONTRACTORS	577,091.69	(14,357.00)	(206,982.34)	65,632.33	46,872.81	80,870.41	147,181.90
107.200	CONSTRUCTION W.I.P. - KENERGY	696,431.44	52,035.95	(137,124.49)	15,399.00	(102,261.37)	17,979.79	39,862.94
107.202	DEFERRED LABOR-CONSTRUCTION	-	-	-	-	-	-	-
107.225	FACILITIES CAPITAL	-	-	-	-	-	-	-
107.240	Owensboro Gate - Operations	-	-	-	-	-	-	-
107.295	AMI CAPITAL LABOR	-	-	-	-	-	-	-
107.300	CONST W.I.P. SPECIAL EQUIPMENT	-	-	-	-	-	-	-
107.301	CWIP-SPECIAL EQUIP IN PAYABLE ACCT	-	-	-	-	-	-	-
107.310	CONST W.I.P. CONSUMER CONTRIBUTIONS	(669,355.67)	14,305.37	3,507.65	14,175.68	(96,250.57)	98,830.49	18,948.11
107.400	CWIP-STORM DAMAGE	-	-	-	-	-	-	-
107.500	LABOR AND OHS-INCLEMMENT WEATHER	189,372.92	33,047.03	(17,392.43)	(8,789.69)	4,555.17	(21,694.50)	(10,246.25)
107.800	CATHODIC PROTECTION OF UG CABLE	31.34	-	-	-	-	-	-
107.900	OVERHEADS - CONTRACTOR WORK ORDERS	-	-	-	-	-	-	-
108.620	ACCUM PROVI DEPRECIATION-SUBSTATION	(6,639,034.37)	(24,912.24)	(34,511.94)	(33,671.78)	(32,519.23)	(34,521.66)	(28,335.57)
108.621	ACCUM PROVI DEPRECIATION-SCADA	(1,295,177.39)	8,031.39	8,507.16	(6,379.35)	18,155.83	(6,319.78)	7,612.33
108.622	ACCUM PROVI DEPRECIATION-MICROWAVE	(527,254.14)	(3,171.98)	(3,171.98)	(3,171.98)	(3,171.98)	(3,171.98)	(3,171.98)
108.623	ACCUM PROVI DEPRECIATION-TOWERS	(1,308,347.33)	(3,293.14)	(3,293.14)	(3,293.14)	(3,293.14)	(3,293.14)	(3,293.14)
108.624	ACCUM PROVI DEPR-OWENSBORO FIBER	(949,928.81)	(3,034.63)	(3,034.63)	(3,034.63)	(3,034.63)	(3,034.63)	(3,034.63)
108.625	ACC PROVISION DEPR-SUBSTATION AMI	-	-	-	-	-	-	-
108.630	ACCUM DEPR-FIBER EQUIPMENT IN SUBSTA	(23,207.02)	(694.47)	(694.47)	(694.47)	(694.47)	(713.39)	(713.39)
108.664	ACCUM PROVI DEPRECIATION-POLES	(39,932,448.35)	(316,538.27)	(247,905.77)	(261,729.71)	(276,908.72)	(307,883.19)	(310,807.74)
108.665	ACCUM PROVI DEPRECIATION-OH CONDUCT	(26,037,398.71)	(200,057.97)	(170,334.98)	(171,141.55)	(178,141.69)	(192,272.58)	(195,459.48)
108.666	ACCUM PROVI DEPRECIATION-UG CONDUIT	(13,838.12)	(25.97)	(25.97)	(25.97)	(25.97)	(25.97)	(25.97)
108.667	ACCUM PROVI DEPRECIATION-UG CONDUCT	(7,216,420.84)	(58,714.72)	(53,345.80)	(53,353.02)	(42,179.66)	(48,889.33)	(51,986.64)
108.668	ACCUM PROVI DEPRECIATION-TRANSFORME	(12,780,839.34)	(33,178.28)	(71,609.08)	(60,975.77)	(3,237.59)	(34,617.75)	(112,462.76)
108.669	ACCUM PROVI DEPRECIATION-SERVICES	(14,557,846.14)	(95,931.35)	(92,795.11)	(98,638.07)	(98,131.04)	(103,363.14)	(100,352.38)
108.670	ACCUM PROVI DEPRECIATION-METERS	-	-	-	-	-	-	-
108.671	ACCUM PROV DEPR-INSTALL ON PREMISES	(532,164.99)	9,931.68	8,363.14	12,834.23	10,632.20	5,574.33	9,093.73
108.672	ACCUM PROVI DEPRECIATION-AMI METERS	(2,098,856.39)	(54,468.44)	(54,644.94)	(55,043.75)	(54,384.66)	(55,062.49)	(56,533.77)
108.673	ACCUM PROVI DEPRECIATION-STR LIGHTS	(220,769.58)	(2,155.15)	(1,839.74)	(4,301.27)	(4,591.36)	(4,002.56)	(2,086.94)
108.674	ACCUM PROVI DEPR-AMI METERS-PILOT PROGRA	-	-	-	-	-	-	-
108.675	ACCUM PROVI DEPRECIATION-OTHER METER EQ	(778,276.42)	(9,984.12)	(7,438.39)	(7,833.74)	(7,690.82)	(8,682.37)	(7,761.35)
108.700	ACC PROVISION DEPR-BUILDINGS	(4,770,046.67)	(20,796.23)	(20,796.29)	(20,796.23)	(20,796.29)	(20,796.22)	(20,190.27)
108.710	ACC PROVISION DEPR-OFFICE EQUIPMENT	(860,495.64)	(13,903.74)	(13,850.78)	(13,918.56)	(13,916.88)	(13,915.91)	(13,909.29)
108.720	ACC PROVISION DEPR-TRANSPORTATION	(5,772,712.00)	(41,921.63)	(46,108.45)	(46,732.14)	(46,732.06)	106,994.55	837,393.24

**Kenergy Corp**  
**Case No. 2021-00066**  
**Exhibit 35**  
**Trial Balance**  
**For the test year ended December 31, 2019**

		<i>*Includes</i>						
		<i>Beg Bal</i>						
ACCOUNT	DESCRIPTION	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19
		AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
108.730	ACC PROVISION DEPR STORES EQUIPMENT	(124,736.57)	(490.72)	(489.00)	(489.00)	(489.00)	(489.00)	(489.00)
108.740	ACC PROV DEPR-SHOP & GARAGE EQUIP	(192,944.42)	(1,928.07)	(1,928.09)	(1,928.07)	(1,928.09)	(1,928.07)	(1,928.09)
108.741	ACC PROVISION DEPR-TOOLS-WORK EQUIP	(303,103.15)	(1,839.87)	(1,839.89)	(1,839.78)	(1,839.36)	(1,839.22)	(1,837.55)
108.750	ACC PROVISION DEPR-LABORATORY EQUIP	(273,373.65)	(2,412.91)	(2,410.85)	(2,410.88)	(2,399.13)	(2,397.93)	(2,397.90)
108.760	ACC PROV DEPR-POWER OPERATED EQUIP	(559,997.55)	(7,161.43)	(7,161.41)	(7,161.43)	(7,161.41)	(7,161.43)	(7,161.41)
108.761	ACC PROVISION DEPR-ROW EQUIPMENT	(31,672.80)	-	-	-	-	-	-
108.770	ACC PROVISION DEPR-COMM EQUIPMENT	(1,291,074.41)	(14,357.89)	(14,352.07)	(14,352.07)	(14,346.48)	(14,336.53)	(14,336.54)
108.780	ACC PROVISION DEPR-MISC EQUIPMENT	(144,705.14)	(904.42)	(904.41)	(904.42)	(903.63)	(903.15)	(903.14)
108.800	KENERGY RETIREMENT WORK ORDERS	53,743.64	(13,837.70)	(9,276.92)	1,511.99	(6,116.77)	(1,085.27)	1,589.77
108.810	CONTRACTOR RETIREMENT WORK ORDERS	33,452.77	(1,873.05)	(14,638.89)	5,455.09	(282.32)	33,656.06	8,185.46
111.000	ACCUMULATED AMORT ELEC UTILITY PLT	(19,355.24)	-	-	-	-	-	-
123.100	INV ASS ORG BIG RIVERS CAP CREDITS	-	-	-	-	-	-	-
123.101	CONTRA-ACCOUNT TO 123.100	-	-	-	-	-	-	-
123.110	INV ASS ORG OTHERS CAP CREDITS	873,763.61	-	-	-	-	-	-
123.120	INV ASSOC ORG NRUCFC CAPITAL CREDITS	327,185.47	4,200.25	4,200.25	4,200.25	4,200.25	4,200.25	4,200.25
123.220	INVESTMENT-CAP TERM CERTIFICATE CFC	1,333,063.00	-	-	-	-	-	-
123.221	INVESTMENT-CTC'S-CFC	961,864.70	-	-	-	-	-	-
123.222	CTC'S CFC 3% LOAN	233,950.00	-	-	-	-	-	-
123.223	CTC CFC NON-INTEREST BEARING	-	-	-	-	-	-	-
123.230	OTHER INVEST'S ASSOC ORGANIZATIONS	1,025.00	-	-	-	-	-	-
123.233	INVESTMENT PCB CERTIFICATE	-	-	-	-	-	-	-
123.234	RECIPROCAL CONTRIBUTION-FEDERATED	977,539.58	12,436.58	(9,076.58)	(575.58)	(575.58)	(575.58)	(575.58)
123.235	INVESTMENT-COOPERATIVE RESPONSE CEN	16,333.38	-	-	-	-	-	-
124.100	INVESTMENT-COBANK	1,942,262.88	2,501.08	(119,895.03)	2,501.08	2,501.08	2,501.08	2,501.08
124.290	ECONOMIC DEV LOAN-LITTLE KY SMOKEHO	-	-	-	-	-	-	-
124.400	INVEST-OHIO CO INDUSTRIAL DEVELOP	-	-	-	-	-	-	-
124.500	INV-DAVISS CO INDUSTRIAL FOUNDATIO	5,000.00	-	-	-	-	-	-
124.510	INV-HANCOCK CO INDUSTRIAL FOUNDATIO	100.00	-	-	-	-	-	-
128.000	OTHER SPECIAL FUNDS (DEF. COMP.)	-	-	-	-	-	-	-
131.110	CASH-GENERAL FUND-US BANK	(71,488.01)	158,448.88	32,733.73	(81,838.03)	(82,503.35)	44,640.78	6.00
131.111	CASH-PAYROLL ACCOUNT-US BANK	12,676.61	(12,676.59)	-	(0.02)	-	-	-
131.112	CASH-CAPITAL CREDIT ACCOUNT-US BANK	200,800.82	(187,824.00)	142.19	(13,080.42)	(38.59)	-	-
131.113	CASH-SECTION 125 MED ACCT-US BANK	64,355.49	(64,354.35)	-	(1.14)	-	-	-
131.114	CASH-CONSTRUCTION FUND-US BANK	-	-	-	-	-	-	-
131.115	CASH-MARION BANK AND TRUST	16,920.44	41,732.03	125,695.10	(40,620.23)	(54,711.69)	(79,085.69)	95,383.57
131.116	CASH-ZBA SECTION 125 MEDICAL-USBANK	-	-	-	-	-	-	-

**Kenergy Corp**  
**Case No. 2021-00066**  
**Exhibit 35**  
**Trial Balance**  
**For the test year ended December 31, 2019**

		<i>*Includes</i>						
		<i>Beg Bal</i>						
ACCOUNT	DESCRIPTION	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19
		AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
131.125	CASH-FIELD AND MAIN	13,239.32	3,535.30	2,683.90	(10,618.62)	(6,193.45)	2,475.48	3,142.99
131.130	CASH-SURPLUS ASSET SALES-US BANK	2,971.10	(2,500.00)	(471.10)	-	-	-	-
131.135	CASH-MORGANFIELD NATIONAL BANK	-	-	-	-	-	-	-
131.145	CASH-DIXON BANK	-	-	-	-	-	-	-
131.150	CASH CAPITAL CREDITS-AREA BANK	-	-	-	-	-	-	-
131.155	CASH-OLD NATIONAL BANK-MMKT	-	-	-	-	-	-	-
131.160	CASH-EDF CENTURY HAWESVILLE	-	-	-	-	-	-	-
131.161	CASH-EDF CENTURY SEBREE	-	-	-	-	-	-	-
131.162	CASH-KENERGY CENTURY HAWESVILLE	-	-	-	-	-	0.40	(0.40)
131.163	CASH-KENERGY CENTURY SEBREE	-	-	-	-	-	4,420.36	(347.96)
131.175	CASH-FIFTH THIRD BANK-HENDERSON	2,500.00	735.36	741.06	658.68	378.28	238.68	549.44
131.180	CASH GEN FUND COMMONWEALTH COMM BK	2,500.45	0.38	(0.05)	(2,500.78)	-	-	-
131.210	CASH-GENERAL FUND-INDEPENDENCE BANK	1,914,994.54	1,578,196.24	408,895.41	(2,211,231.80)	(702,284.38)	1,059,403.95	980,672.65
131.211	CASH-PAYROLL-INDEPENDENCE BANK	13.47	21.22	28.88	276,957.47	(276,900.53)	43.27	29.84
131.212	CASH-CAPITAL CREDITS-INDEPENDENCE BANK	0.21	2.08	8.10	4.33	6.08	8.47	2.43
131.213	CASH-SECTION 125 MED-INDEPENDENCE BANK	64,051.92	(3,901.01)	(18,521.84)	(17,630.73)	(9,802.07)	39,945.75	(7,631.37)
131.214	CASH-CONSTRUCTION FUND-INDEPENDENCE BANK	-	-	-	-	-	-	-
131.216	CASH-ZBA SECTION 125 MED-INDEPENDENCE	-	-	-	-	-	-	0.02
131.230	CASH-SURPLUS ASSET SALES-INDEPENDENCE	-	-	471.10	-	-	(372.75)	(50.00)
131.400	CASH TRANSFERS	-	-	-	-	-	-	-
131.997	US BANK ELECTRONIC DEPOSITS	-	-	-	-	-	-	-
131.998	CASH CLEARING ACCOUNT-HENDERSON	-	-	-	-	-	-	-
131.999	CASH CLEARING ACCOUNT-OWENSBORO	-	-	-	-	-	-	-
135.000	WORKING FUNDS-PETTY CASH-ETC	6,400.00	-	-	-	-	-	-
136.000	TEMPORARY CASH INVESTMENTS	556,305.29	(556,305.29)	-	-	1,000,000.00	6,800,000.00	(1,200,000.00)
142.099	ACC REC-CLEARING FOR CREDIT REFUNDS	-	-	(24.00)	24.00	-	-	(1,320,173.19)
142.100	ACCOUNTS REC ELECTRIC CUSTOMERS	5,167,066.44	1,210,844.52	(1,379,839.40)	(1,189,005.13)	(794,660.68)	1,038,537.38	30,463.43
142.160	ACC-REC ALERIS	1,240,210.86	(55,715.69)	42,393.36	(64,131.57)	(10,770.63)	(4,254.81)	(2,581.37)
142.161	ACC REC-WEST KY RIVER LOADOUT-DOCK	411,309.00	(54,557.87)	(14,954.69)	(15,282.42)	(2,765.37)	(12,304.79)	10,968.88
142.162	ACC REC-WEST KY RESOURCES-EQUALITY	36,566.87	(848.54)	(285.70)	86.69	(320.04)	1,387.57	(329.12)
142.163	ACC REC-WEST KY RESOURCES-LEWIS CREEK	15,970.34	(2,299.15)	(710.43)	(1,764.85)	1,864.19	(640.78)	(668.58)
142.164	ACC REC-WEST KY RAIL LOADOUT-MIDWAY	81,391.42	(5,588.03)	(6,620.30)	(7,355.56)	(3,726.66)	(787.02)	(379.18)
142.165	ACCTS REC-HOPKINS CO COAL	3,977.49	(616.28)	(66.00)	(1,011.24)	(47.57)	(60.25)	12.20
142.166	ACCT REC-HARTSHORNE MINING LLC	69,130.14	(15,936.31)	(2,418.05)	(17,646.22)	7,158.80	6,146.53	16,199.84
142.167	ACCT REC-ROUGH CREEK MINE LLC	-	-	-	-	-	-	-
142.170	ACC-REC DOMTAR	945,692.01	(80,799.43)	261,733.69	799,242.63	(450,141.44)	(588,351.67)	355,709.58

**Kenergy Corp**  
**Case No. 2021-00066**  
**Exhibit 35**  
**Trial Balance**  
**For the test year ended December 31, 2019**

		<i>*Includes</i>						
		<i>Beg Bal</i>						
ACCOUNT	DESCRIPTION	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19
		AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
142.174	ACC REC-CENTURY SEBREE	6,584,154.62	(496,196.49)	954,701.53	(1,360,558.44)	102,755.95	889,831.47	(498,301.98)
142.176	ACCTS REC-ARMSTRONG-EQUALITY MINE	-	-	-	-	-	-	-
142.178	ACCT REC-ARMSTRONG DOCK	-	-	-	-	-	-	-
142.179	ACCT REC-ARMSTRONG LEWIS CREEK	-	-	-	-	-	-	-
142.180	ACC-REC CENTURY HAWESVILLE	6,338,229.15	(475,235.09)	216,548.70	(1,097,348.84)	445,976.06	96,218.48	(803,678.55)
142.181	ACCT REC-ACCURIDE	185,766.80	(6,231.35)	(1,213.09)	(3,244.24)	9,163.24	(12,336.05)	1,537.42
142.182	ACCTS REC-ELK CREEK MINE-HOPKINS CO	-	-	-	-	-	-	-
142.183	ACC REC-SEBREE MINING-KMMC	1,382.72	(24.73)	(12.73)	7.88	(8.25)	50.88	(12.73)
142.185	ACC REC-SEBREE MINING-STEAMPORT	5,086.41	(323.30)	559.25	(284.92)	(320.28)	(254.60)	(36.68)
142.186	ACCT REC-DOTIKI	2,120.41	(60.86)	(152.23)	29.55	41.02	127.52	492.09
142.187	ACCT REC-TYSON	487,311.04	(46,185.51)	(13,286.23)	6,006.07	73,939.95	(12,057.01)	28,297.03
142.188	ACCT REC-AMG	54,897.32	(9,418.29)	(1,913.51)	(2,793.19)	379.52	(630.19)	(427.24)
142.189	ACCTS REC-PENNYRILE ENERGY	174,172.22	(12,283.43)	167,623.96	(177,858.43)	(2,265.67)	(6,303.30)	(9,760.65)
142.190	ACC-REC ALCOA AUTO CASTINGS	3,933.06	(818.05)	100.58	(516.60)	2,894.71	(2,750.81)	(25.39)
142.192	ACCT REC-PATRIOT COAL	-	-	-	-	-	-	-
142.193	ACCT REC-SOUTHWIRE	296,459.06	(27,255.07)	3,261.92	(12,329.11)	26,931.00	(9,318.16)	(5,204.70)
142.194	ACC-REC PRECOAT METALS	127,354.97	(10,818.76)	(792.21)	(9,007.60)	7,616.05	(9,366.40)	5,428.62
142.195	ACC-REC KIMBERLY CLARK	1,557,501.89	(136,631.97)	187.77	(8,941.40)	(64,797.88)	62,318.58	(50,102.86)
142.197	ACCT REC-MIDWAY MINE AND PREP PLANT	-	-	-	-	-	-	-
142.198	ACCT REC-VALLEY GRAIN	83,031.98	(8,335.25)	3,279.27	(4,132.94)	(4,240.66)	(954.50)	(3,375.45)
142.200	CUSTOMER ACCOUNTS RECEIVABLE	644,315.52	(250.00)	4,022.17	1,530.08	71,122.67	(654,977.76)	(48,621.50)
142.210	CONSUMER A/R RETURNED CHECKS	207.00	-	-	-	-	-	-
142.270	ACCTS REC-POINT-TO-POINT FIBER SERV	(65.25)	-	-	-	-	-	-
142.290	ACCTS REC-WIRELESS ISP	-	-	-	-	-	-	-
142.999	MISC REC CLEARING FOR 142.200	-	-	-	-	-	-	-
143.000	ACCOUNTS RECEIVABLE - EMPLOYEES	258.23	179.77	(69.76)	(126.59)	(98.61)	40.18	22.22
143.098	MISC REC CLEARING FOR 143.000	-	-	-	-	-	-	-
143.099	MISC REC CLEARING FOR 143.100	117.11	(117.11)	6,429.62	(6,429.62)	(1,547.89)	1,512.36	958.45
143.100	ACCOUNTS RECEIVABLE - OTHER	258,388.71	(41,925.00)	226,589.54	4,725.65	(387.40)	2,820.36	(10,245.38)
143.200	ACCOUNTS REC-COBANK	60,630.67	3,751.67	(53,127.33)	3,751.67	3,751.67	3,751.67	3,751.67
143.250	ACCOUNTS REC-CFC	33,028.76	4,200.25	4,200.25	4,200.25	4,200.25	4,200.25	4,200.25
143.300	ACCOUNTS RECEIVABLE-OMU	-	-	-	-	-	-	-
143.400	OTHER A/R-EMPLOYEE CONTRIBUTIONS	(1,452.44)	-	-	-	-	-	100.00
143.500	ACCTS REC-LABOR-TOWER ATTACHMENTS	-	-	-	-	-	-	-
143.600	ACCTS REC-CUSTOMER BILLINGS	55,581.64	(55,581.64)	-	-	-	15,914.66	(15,826.47)
143.700	ACCTS REC-MISC PLANT RELATED ACTIVITY	-	-	-	-	-	-	-

**Kenergy Corp**  
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**For the test year ended December 31, 2019**

		<i>*Includes</i>						
		<i>Beg Bal</i>						
ACCOUNT	DESCRIPTION	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19
		AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
144.100	ACC PROV-UNCOLL ACCTS-BANKRUPTCY	(4,912,941.68)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	-
144.101	UNCLAIMED CONSUMER DEPOSITS	(5,353.68)	-	-	-	-	-	-
144.102	UNCLAIMED CONSUMER ADVANCE PAYMENTS	(72,018.16)	-	(440.57)	-	(960.44)	(310.77)	(487.05)
144.110	ACC PROVISION UNCOLL CONS ACCTS	4,576,651.19	(5,989.66)	(14,115.56)	(9,817.41)	(4,004.90)	(2,640.35)	(61,534.47)
144.111	ACC. PROV. FOR UNCOLL.-COLLECT FEES	50,048.64	-	-	-	-	-	-
146.000	A/R BIG RIVERS ELECTRIC CORP	-	49,614.40	9,106.98	(56,579.90)	1,588.51	55,954.19	(59,684.18)
146.098	BREC REC CLEARING FOR 146.000	79.00	(79.00)	-	8,258.21	(8,258.21)	852.96	(852.96)
146.099	BREC REC CLEARING FOR 146.100	-	-	-	-	-	-	-
146.100	A/R-BREC INCENTIVE PROGRAM	-	-	-	-	-	-	-
151.000	Fuel Inventory	-	-	-	-	-	-	-
154.000	MATERIAL-SUPPLIES-ELECTRIC	1,278,012.34	48,135.64	(3,067.24)	(69,489.03)	138,028.11	(37,861.23)	(63,322.19)
154.001	INVENTORY-OPEN STOCK	-	-	-	-	-	-	-
154.002	MATERIAL-SPARE STORM INVENTORY	-	-	-	-	-	-	-
154.010	INVENTORY-COPPER WIRE	9,329.27	700.36	71.49	1,019.34	-	34.67	140.40
154.100	SPARE SUBSTATION EQUIPMENT	324,364.99	19,262.36	15,900.00	(8,523.95)	(3,657.00)	(25,251.92)	(1,825.77)
154.300	FUEL INVENTORY (DIESEL & UNLEADED)	13,927.12	(1,600.02)	5,905.33	5,425.14	(7,942.44)	1,680.90	(215.44)
154.999	MATERIAL-UNINVOICED	-	34,876.44	(35,962.44)	(16,171.00)	4,831.12	7,343.52	(7,102.52)
156.000	OTHER MATERIALS AND SUPPLIES	-	-	-	-	-	-	-
163.000	STORES EXPENSE - UNDISTRIBUTED	-	-	-	-	-	108.75	(108.75)
163.100	STORES CLEARING - SPREAD ITEMS	35,342.98	(5,799.84)	(1,385.80)	(2,170.59)	10,675.40	1,662.08	9,399.74
163.200	STORES EXPENSE-MAJOR STORM	-	-	-	-	-	-	-
165.100	PREPAYMENTS - INSURANCE	91,740.29	(41,092.79)	456,252.99	(14,565.97)	(48,021.00)	(40,151.81)	(40,184.61)
165.120	PREPAID INSURANCE-WORKERS COMP	335,556.51	(27,379.41)	(27,681.48)	(28,409.01)	(75,175.32)	(28,888.74)	(58,441.74)
165.200	PREPAYMENTS - OTHER	380,727.41	(65,285.69)	(66,062.35)	(65,508.91)	(65,058.10)	(65,631.43)	619,303.10
165.210	PREPAYMENTS - PENSION TRUST FUND	-	-	-	-	-	-	-
165.220	PREPAYMENTS - EMPLOYEE INSURANCE	-	-	-	-	-	-	-
171.000	INTEREST DIVIDENDS RECEIVABLE	32,115.36	7,295.62	8,077.28	(39,604.83)	8,077.36	7,816.80	8,077.36
173.000	ACCRUED UTILITY REV-BASE RATE	9,623,992.86	(2,200,604.00)	(700,278.00)	(1,491,189.00)	1,299,911.00	728,996.00	1,216,441.00
173.100	ACCRUED UTILITY REV-WAF	-	-	-	-	-	-	-
182.200	REGULATORY ASSET-AMI	2,840,020.11	(19,240.61)	(19,240.61)	(19,240.61)	(19,240.61)	(19,240.61)	(19,240.61)
182.300	OTHER REGULATORY ASSETS	-	-	-	-	-	-	-
183.100	LONG RANGE PLAN	-	-	-	-	-	-	-
183.200	WORK PLAN 2013-2017	11.96	-	-	-	-	-	-
183.300	WORK PLAN 2020-2024	-	-	-	-	-	-	-
183.400	WORK PLAN 2016-2020	23,897.46	(1,257.76)	(1,257.76)	(1,257.76)	(1,257.76)	(1,257.76)	(1,257.76)
184.100	TRANSPORTATION EXPENSE CLEARING	-	-	-	-	-	-	(2,666.66)



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**For the test year ended December 31, 2019**

ACCOUNT	DESCRIPTION	<i>*Includes</i>						
		<i>Beg Bal</i> Jan-19 AMOUNT	Feb-19 AMOUNT	Mar-19 AMOUNT	Apr-19 AMOUNT	May-19 AMOUNT	Jun-19 AMOUNT	Jul-19 AMOUNT
184.407	PROPERTY TAXES CLEARING ACCT	-	-	-	-	-	-	-
184.408	PAYROLL TAXES-CLEARING ACCOUNT	(7,233.89)	(2,495.94)	5,514.81	4,201.64	(40.74)	(20.69)	3.28
184.409	PSC TAXES-CLEARING ACCOUNT	-	-	-	-	-	-	-
184.924	BUSINESS LIABILITY INS-CLEARING	-	-	-	-	-	-	-
184.926	HEALTH, LIFE DISAB INS-CLEARING ACC	1,613.12	24,817.88	(30,676.36)	5,236.06	1,834.62	1,233.33	(1,860.53)
184.927	PENSION PLANS-CLEARING ACCT	104,480.98	89,305.55	261,479.14	(70,244.48)	(5,751.89)	87,245.49	98,630.14
186.000	DEFERRED DEBIT-EMERG TRANSF PROGRAM	-	-	-	-	-	-	-
186.110	POWER COST PREPMT/ENGY DEFERRED PMT	-	-	-	-	-	-	-
186.200	PAST SERVICE PENSION COSTS-NRECA	-	-	-	-	-	-	-
186.210	PENSION-DEFINED BEN(FORMER GR & HU)	-	-	-	-	-	-	-
186.220	PENSION PREPAYMENT-RS PLAN	557,900.00	-	-	-	-	-	-
200.100	MEMBERSHIPS ISSUED (\$5.00)	(223,300.00)	(95.00)	(310.00)	(130.00)	(135.00)	(195.00)	(5.00)
200.110	MEMBERSHIPS ISSUED (\$25.00)	-	-	-	-	(250.00)	-	-
200.120	MEMBERSHIPS (Unidentified at Conversion)	(135.00)	-	-	-	-	-	-
201.100	PATRONS CAPITAL CREDITS- (MEMBERS)	(50,505,679.03)	17,068.50	20,925.97	17,338.36	11,805.54	(3,917,680.22)	2,710,793.39
201.101	PATRONS CAP CREDIT-FORMER HUEC D/S	(1,438,021.96)	-	-	-	-	-	-
201.102	PATRONS CAP CREDIT-FORMER GREC D/S	(3,057,462.17)	-	-	-	-	-	-
201.103	PATRONS CAP CREDIT-KENERGY D/SERVES	(5,953,390.30)	-	-	-	-	(195,196.40)	-
201.110	PATRONS CAPITAL CREDITS (NON-MEMBER)	(1,703,022.27)	-	-	-	-	(118,080.87)	-
201.120	MEMBER-OTHER SERVICES	25,962.01	-	-	-	-	-	-
201.200	PATRONAGE CAPITAL ASSIGNABLE	(4,246,692.08)	-	-	-	-	4,246,692.08	-
201.201	PATRONAGE CAPITAL - PRIOR YEARS	-	-	-	-	-	-	-
208.000	DONATED CAPITAL-OWENSBORO	(21,812.43)	-	(35.00)	-	(2,020.08)	(29,953.71)	(9,622.25)
208.100	DONATED CAPITAL-HENDERSON	(10,719.57)	-	-	-	-	-	-
217.000	RETIRED CAPITAL CREDITS-GAIN-OBORO	(8,633,315.97)	121.88	690.08	(89,722.36)	234.41	18,981.51	(688,059.22)
217.100	RETIRED CAPITAL CREDITS GAIN-HENDER	-	-	-	-	-	-	-
217.200	DECEASED MEMBERS RETAINED CAPITAL	(1,449,227.28)	(7,767.63)	(10,389.71)	(8,626.98)	(6,665.62)	(8,809.68)	-
219.100	OPERATING MARGINS	(78,650.91)	-	-	-	-	-	-
219.200	NON-OPERATING MARGINS	(338.50)	-	-	-	-	-	-
219.400	OTHER MARG & EQUITIES-PRIOR PERIODS	-	-	-	-	-	-	-
219.500	OTHER COMPREHENSIVE INCOME	-	-	-	-	-	-	-
224.140	OTHER L T DEBT - MISCELLANEOUS	(7,972,153.10)	208,719.61	221,189.38	210,683.74	211,674.48	224,235.75	213,669.37
224.141	OTHER L T DEBT- CFC	(23,900,836.06)	243,512.17	-	-	244,672.29	-	-
224.142	OTHER L T DEBT-PPP LOAN	-	-	-	-	-	-	-
224.150	NOTES EXECUTED-OTHER DEBT	-	-	-	-	-	-	-
224.195	ECONOMIC DEV LOAN-LITTLE KY SMOKEHO	-	-	-	-	-	-	-

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ACCOUNT	DESCRIPTION	<i>*Includes</i>						
		<i>Beg Bal</i>	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19
		AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
224.200	CFC NOTES EXECUTED	-	-	-	-	-	-	-
224.330	LT DEBT-RUS NOTES EXEC VARIOUS RATE	(34,921,605.58)	168,040.90	166,492.23	161,416.74	163,430.76	165,432.32	163,950.27
224.350	RUS NOTES EXECUTED-5% (WEST)	-	-	-	-	-	-	-
224.370	FEDERAL FINANCING BANK-NOTES EXECUT	(118,348,273.04)	-	-	595,483.63	-	-	16,537,789.43
224.380	RUS TREASURY LOAN-NOTES EXECUTED	-	-	-	-	-	-	-
224.400	RUS NOTES EXECUTED-CONST DEBT	-	-	-	-	-	-	-
224.470	LT DEBT-FEDERAL FINANCING BANK	16,000,000.00	-	-	-	-	(8,000,000.00)	-
224.480	LT DEBT-RUS TREASURY LOAN	-	-	-	-	-	-	-
224.500	INTEREST ACCRUED DEFERRED RUS NOTES	-	-	-	-	-	-	-
224.600	RUS ADVANCED PAYMENTS UNAPPLIED	41,471,509.53	159,068.80	174,694.54	(333,802.83)	176,111.72	169,081.36	(16,264,793.71)
228.100	ACCRUED LEAVE-K WEST EMPLOYEES	(159,595.67)	-	9,207.00	21,273.12	14,407.84	-	18,026.42
228.250	POST RET HEALTH BENEFITS-DIRECTORS	-	-	-	-	-	-	-
228.320	HEALTH INSURANCE-LTD EMPLOYEES	-	-	-	-	-	-	-
228.330	ADDITIONAL MINIMUM LIABILITY-PENSIO	-	-	-	-	-	-	-
228.340	PENSION-DEFINED BEN(FORMER GR EMP	-	-	-	-	-	-	-
228.350	ADDITIONAL PENSION LIABILITY-HCE'S	-	-	-	-	-	-	-
228.360	PENSION LIABILITY	-	-	-	-	-	-	-
228.400	ACCUM MISC OPERATING PROVISIONS	-	-	-	-	-	-	-
231.000	NOTES PAYABLE - SHORT TERM	-	(2,500,000.00)	900,000.00	1,600,000.00	-	-	-
231.100	NOTES PAYABLE-RUS/COBANK	(8,051,733.40)	-	-	-	-	-	-
232.100	ACCOUNTS PAYABLE GENERAL	(29,432,130.46)	3,833,999.07	(1,571,360.64)	3,748,765.25	(1,353,469.58)	(993,043.10)	(719,091.48)
232.199	ACCOUNTS PAYABLE-CREDIT CARD TRANSACTION	-	-	-	-	-	-	-
235.000	CONSUMERS DEPOSITS-OWENSBORO	(3,284,112.07)	(5,074.00)	(14,615.92)	18,168.00	3,556.00	3,116.00	(13,829.00)
235.010	CONSUMER DEPOSITS (Unidentified at conv	605.00	-	-	-	-	-	-
235.100	CONSUMER DEPOSIT-KMMC	-	-	-	-	-	-	-
235.200	CONSUMER DEPOSIT-MIDWAY MINE	-	-	-	-	-	-	-
235.250	CONSUMER DEPOSIT-ALERIS	-	-	-	-	-	-	-
235.300	CONSUMER DEPOSIT-ACMI(ALCOA)	(7,152.32)	-	-	-	-	(7,847.68)	7,847.68
235.310	WESTERN KY RIVER LOADOUT-DOCK	(719,150.08)	-	-	-	-	-	-
235.320	WESTERN KY RESOURCES-EQUALITY	(149,628.36)	-	-	-	-	-	-
235.330	WESTERN KY RESOURCES-LEWIS CREEK	(50,393.32)	-	-	-	-	-	-
235.340	THE WESTERN KY RAIL LOADOUT-MIDWAY	(149,588.42)	-	-	-	-	-	-
235.350	DEPOSIT-ALLIED RESOURCES	-	-	-	-	-	-	-
235.360	DEPOSIT-ROUGH CREEK MINING LLC	-	-	-	-	-	-	-
235.370	DEPOSIT-HARTSHORNE MINING LLC	-	-	-	-	-	-	-
235.400	CONSUMER DEPOSIT-SOUTHWIRE	-	-	-	-	-	-	-

**Kenergy Corp**  
**Case No. 2021-00066**  
**Exhibit 35**  
**Trial Balance**  
**For the test year ended December 31, 2019**

		<i>*Includes</i>						
		<i>Beg Bal</i>						
ACCOUNT	DESCRIPTION	Jan-19 AMOUNT	Feb-19 AMOUNT	Mar-19 AMOUNT	Apr-19 AMOUNT	May-19 AMOUNT	Jun-19 AMOUNT	Jul-19 AMOUNT
235.425	DEPOSIT-ACCURIDE	(330,823.78)	-	-	-	-	-	-
235.450	DEPOSIT-TYSON	-	-	-	-	-	-	-
235.480	DEPOSIT-VALLEY GRAIN	-	-	-	-	-	-	-
235.500	CONSUMER DEPOSIT-ARMSTRONG COAL	-	-	-	-	-	-	-
235.525	DEPOSIT-PRECOAT METALS	(263,999.12)	-	-	-	-	-	-
235.530	CONSUMER DEPOSIT-PENNYRILE ENERGY	(284,854.96)	-	-	(11,959.14)	-	-	-
235.550	CONSUMER DEPOSIT-DOTIKI #3 (WEBSTER CO)	(4,086.47)	-	-	-	-	-	-
235.600	CONSUMER DEPOSIT-HOPKINS CO COAL	(6,340.42)	-	-	-	-	-	-
235.650	DEPOSIT-AMG ALUMINUM	(95,500.00)	-	-	-	-	-	-
235.700	DEPOSIT-SEBREE MINING-KMMC	(7,646.07)	-	-	-	-	-	-
235.750	SEBREE MINING-ALLIED RESOURCES	(10,788.86)	-	-	-	-	-	-
235.800	DEPOSIT-ARMSTRONG COAL-DOCK(2MO BIL	-	-	-	-	-	-	-
235.810	DEPOSIT-ARMSTRONG COAL-LEWIS CREEK	-	-	-	-	-	-	-
235.850	DEPOSIT-ARMSTRONG COAL-EQUALITY MIN	-	-	-	-	-	-	-
235.900	DEPOSITS-PURCHASE POWER AGREEMENTS	-	-	-	-	-	-	-
236.100	ACCRUED PROPERTY TAXES	(185,493.01)	(183,839.00)	(141,176.82)	(178,839.15)	(179,822.55)	(180,006.00)	(180,006.00)
236.200	ACCRUED FED UNEMP TAXES	-	-	-	-	-	-	-
236.300	ACCRUED SOCIAL SECURITY TAXES-FICA	(12,627.93)	-	-	-	-	-	-
237.100	INTEREST ACCRUED-REA CONSTRUCTION	-	-	-	-	-	-	-
237.200	INTEREST ACCRUED-COBANK	(33,799.50)	3,921.13	(2,414.83)	1,709.30	(226.00)	1,432.56	33.86
237.210	INTEREST ACCRUED-FEDERAL FINANACING	(292,806.50)	(264,470.38)	(303,041.30)	578,625.44	(291,082.49)	(292,617.40)	615,140.76
237.220	INTEREST ACCRUED-RUS TREASURY LOAN	-	-	-	-	-	-	-
237.230	INTEREST ACCRUED-CFC	(172,793.68)	172,793.68	(85,548.89)	(82,789.25)	168,338.14	(81,964.73)	(84,696.89)
237.300	INTEREST ACCR.-LINE OF CREDIT NOTES	(2,754.11)	(986.30)	2,635.76	(295.89)	-	1,400.54	-
237.400	ACC INT EXP-CONSUMER DEPOSITS-OBORO	(28,321.23)	(2,768.29)	(699.74)	(1,743.36)	(1,780.55)	(1,342.37)	(1,348.86)
237.410	ACC INT EXPENSE-4 YR REV GUARANTEES	-	-	-	-	-	-	-
237.420	ACCRUED INTEREST-KMMC DEPOSIT	-	-	-	-	-	-	-
237.421	ACCRUED INTEREST-PRECOAT METALS	(3,090.54)	(534.65)	(591.94)	(572.84)	(591.94)	4,217.13	(591.94)
237.425	ACCRUE INTEREST EXP-ACCURIDE	(3,872.79)	(669.99)	(741.77)	(717.84)	(741.77)	5,284.55	(741.77)
237.430	ACC INTEREST EXP-DEPOSIT-DOTIKI	(66.77)	49.33	(9.16)	(8.87)	(9.16)	(8.87)	(9.16)
237.431	ACC INTEREST-WEST KY RIVER LOADOUT-DOCK	(10,363.48)	(1,456.43)	10,207.44	(1,560.46)	(1,612.47)	(1,560.46)	(1,612.47)
237.432	ACC INTEREST-WEST KY RESOURCES-EQUALITY	(2,156.26)	(303.03)	2,123.79	(324.67)	(335.50)	(324.67)	(335.50)
237.433	ACC INTEREST-WEST KY RESOURCES-LEWIS CRE	(726.21)	(102.06)	715.28	(109.35)	(112.99)	(109.35)	(112.99)
237.434	ACC INTEREST-WEST KY RAIL LOADOUT-MIDWAY	(2,155.70)	(302.95)	2,123.24	(324.59)	(335.41)	(324.59)	(335.41)
237.435	ACCRUED INTEREST EXP-ALERIS DEPOSIT	-	-	-	-	-	-	-
237.440	ACCRUED INTEREST-ACMI (ALCOA)	(100.62)	86.14	(16.04)	(15.52)	(16.04)	(41.85)	10.29

**Kenergy Corp**  
**Case No. 2021-00066**  
**Exhibit 35**  
**Trial Balance**  
**For the test year ended December 31, 2019**

ACCOUNT	DESCRIPTION	<i>*Includes</i>						
		<i>Beg Bal</i> Jan-19 AMOUNT	Feb-19 AMOUNT	Mar-19 AMOUNT	Apr-19 AMOUNT	May-19 AMOUNT	Jun-19 AMOUNT	Jul-19 AMOUNT
237.441	ACC INTEREST EXP-ROUGH CREEK MINING	-	-	-	-	-	-	-
237.442	ACC INTEREST EXP-HARTSHORNE MINING	-	-	-	-	-	-	-
237.445	ACCRUED INTEREST-TYSON	-	-	-	-	-	-	-
237.450	ACCRUED INTEREST-ARMSTRONG-EQUALITY	(1,215.90)	-	-	1,215.90	-	-	-
237.453	ACCRUED INTEREST EXPENSE-PENNYRILE	(979.82)	(576.89)	(638.70)	(637.99)	(683.99)	(644.05)	(665.51)
237.455	ACCRUE INTEREST EXP-AMG ALUMINUM	(1,117.97)	(193.41)	(214.13)	(207.22)	(214.13)	1,525.51	(214.13)
237.460	ACCRUED INTEREST EXP-HOPKINS CO COA	(103.61)	76.55	(14.22)	(13.76)	(14.22)	(13.76)	(14.22)
237.465	ACC INT EXP-SEBREE MINING-KMMC	(89.52)	(15.48)	(17.14)	(16.59)	(17.14)	122.14	(17.14)
237.468	ACC INTEREST EXP-VALLEY GRAIN	-	-	-	-	-	-	-
237.470	ACC INTEREST EXP ON DEP-MIDWAY MINE	(2,253.14)	-	-	2,253.14	-	-	-
237.475	ACC INT EXP-SEBREE MINING-ALLIED RE	(126.29)	(21.85)	(24.19)	(23.41)	(24.19)	172.33	(24.19)
237.480	ACC INTEREST EX-ARMSTRONG COAL-DOCK	(4,137.06)	-	-	4,137.06	-	-	-
237.485	ACCRUED INT-ARMSTRONG COAL-LEWIS CK	(517.97)	-	-	517.97	-	-	-
237.490	ACC INTEREST EXP ON DEP-SOUTHWIRE	-	-	-	-	-	-	-
237.495	ACC INTEREST EXP ON ACCURIDE DEP	(784.11)	-	-	-	-	-	-
238.100	PATRONAGE CAPITAL PAYABLE	-	-	-	-	-	-	(639,982.43)
241.000	TAXES PAYABLE-SALES TAX	217,577.87	7,766.25	(254,107.26)	(7,292.05)	(24,323.51)	(22,426.05)	(15,427.00)
241.010	SALES TAX PAYABLE-AUDIT ASSESSMENT	-	-	-	-	-	-	-
241.100	TAXES PAYABLE-U S INCOME TAX W/HELD	-	-	-	-	-	-	-
241.200	TAXES PAYABLE-KY INCOME TAX W/HELD	(37,348.36)	37,348.36	-	-	-	(19,697.74)	19,697.74
241.250	TAXES PAYABLE-INDIANA TAX W/HELD	-	-	-	-	-	-	-
241.300	TAXES PAYABLE-HANCOCK CO OCC TAX	(144.56)	(194.81)	339.37	(323.78)	(440.00)	763.78	(491.44)
241.310	OHIO CO OCCUPATIONAL TAX	(150.95)	(184.38)	335.33	(175.02)	(285.40)	460.42	(199.94)
241.320	CALDWELL COUNTY OCCUPATIONAL TAX	(49.87)	(101.83)	(57.67)	134.37	(227.65)	(119.39)	180.12
241.330	MARION OCCUPATIONAL TAX	(5.17)	(4.27)	3.72	(12.99)	(11.98)	11.81	-
241.340	MCLEAN COUNTY OCCUPATIONAL TAX	(166.28)	(74.50)	240.78	(130.61)	(189.43)	320.04	(176.94)
241.350	ACCRUED GROSS REVENUE TAX-CRITTENDE	(11,166.74)	(871.20)	1,533.04	2,363.48	1,376.32	(1,833.49)	(1,458.10)
241.360	ACCRUED GROSS REV TAX-UNION COUNTY	-	-	-	-	-	-	-
241.370	DAVISS CO OCCUPATIONAL TAX	-	-	-	-	-	-	-
241.375	CRITTENDENT CO OCCUPATIONAL TAX	625.53	(214.18)	394.06	(159.63)	(246.13)	417.30	(202.24)
241.380	UNION CO OCCUPATIONAL TAX	(79.52)	(112.02)	191.54	(134.66)	(171.78)	306.44	(111.78)
241.385	HENDERSON CO OCCUPATIONAL TAX	-	-	-	-	-	-	-
241.390	CITY OF OWENSBORO OCCUPATIONAL TAX	-	-	-	-	-	-	-
241.395	CITY OF HENDERSON-OCCUPATIONAL TAX	-	-	-	-	-	-	-
241.400	TAXES PAYABLE-OHIO CO UTILITY	(36,662.60)	306.90	4,290.78	4,998.55	1,742.17	(2,856.15)	(2,972.52)
241.450	ACCRUED GROSS REVENUE TAX-CALDWELL	(6,566.28)	(259.57)	840.69	1,359.71	822.87	(993.35)	(971.34)

**Kenergy Corp**  
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**Exhibit 35**  
**Trial Balance**  
**For the test year ended December 31, 2019**

		*Includes						
		Beg Bal						
ACCOUNT	DESCRIPTION	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19
		AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
241.500	TAXES PAYABLE-HANCOCK CO UTILITY	(33,755.86)	(1,423.55)	3,016.42	5,098.76	1,486.20	(3,440.88)	(2,925.97)
241.550	ACCRUED GROSS REVENUE TAX-UNION CO	(15,575.15)	(916.76)	1,724.14	2,276.42	1,901.89	(1,291.82)	(1,986.47)
241.600	TAXES PAYABLE-DAVIESS CO UTILITY	(129,109.99)	(5,198.25)	13,016.07	12,327.35	10,614.38	(21,250.21)	(17,264.57)
241.650	ACCRUED GROSS REV TAX-LIVINGSTON	(37.34)	(4.34)	6.38	11.67	4.11	(3.66)	(3.25)
241.700	TAXES PAYABLE-MCLEAN CO UTILITY	(25,091.90)	(871.40)	3,998.59	3,879.56	940.33	(3,817.29)	(3,650.14)
241.750	ACCRUED GROSS REV TAX-PROVIDENCE	-	-	-	-	-	-	-
241.800	TAXES PAYABLE-HENDERSON CO UTILITY	(79,651.65)	(1,357.07)	5,888.75	7,677.14	7,578.30	(3,081.56)	(7,987.92)
241.850	ACCRUED GROSS REVENUE TAX-LYON CO	(7,576.41)	(267.43)	1,365.26	1,083.62	506.93	(1,811.61)	(1,528.52)
241.870	TAXES PAYABLE-BRECKENRIDGE CO	(7.75)	1.52	0.58	(0.52)	0.57	(1.29)	(1.42)
241.900	TAXES PAYABLE-WEBSTER CO UTILITY	(25,402.46)	(1,379.01)	2,861.53	4,769.22	1,926.66	(2,457.35)	(2,821.42)
241.940	TAXES PAYABLE-CITY OF DIXON-FRANCHISE	(228.06)	(253.45)	(223.58)	529.76	(156.35)	(192.61)	297.29
241.950	TAXES PAYABLE - HOPKINS CO. UTILITY	0.39	-	-	-	-	-	-
241.960	TAXES PAYABLE-WHITESVILLE FRANCHISE	(1,469.88)	(1,474.34)	(1,315.97)	2,910.77	(1,198.15)	(1,484.57)	2,322.17
241.970	TAXES PAYABLE-OWENSBORO FRANCHISE	(18,910.41)	(19,042.05)	(17,639.39)	38,810.95	(17,481.59)	(20,910.94)	31,906.78
241.980	TAXES PAYABLE-HARTFORD FRANCHISE	(370.83)	(358.46)	(302.19)	781.18	(274.46)	(389.70)	419.96
241.990	TAXES PAYABLE-BEAVER DAM FRANCHISE	(1,423.90)	(1,371.07)	(1,298.57)	2,790.08	(1,440.17)	(1,670.79)	2,487.22
242.200	ACCRUED PAYROLL	(430,766.31)	37,490.39	(67,362.73)	(82,196.72)	319,848.09	(19,364.01)	(95,516.95)
242.201	HOLIDAY PAY	-	-	-	-	-	-	-
242.202	INCENTIVE/BONUS PAY	-	-	-	-	-	-	-
242.203	COVID SICK LEAVE (SELF OR FAMILY)	-	-	-	-	-	-	-
242.204	COVID-CHILD CARE	-	-	-	-	-	-	-
242.205	COVID MISC LEAVE	-	-	-	-	-	-	-
242.206	SICK LEAVE-FAMILY SICK LEAVE-MISC LEAVE	-	-	-	-	-	-	-
242.210	PAYROLL DEDUCTION-UNITED FUND	(4,329.28)	(2,977.28)	(2,972.28)	8,792.70	(4,921.21)	6,407.32	(2,887.25)
242.220	PAYROLL DEDUCTION-CREDIT UNION	-	-	-	-	-	-	-
242.230	PAYROLL DED-SURE CONTRUBUTION	46.50	-	(89.00)	133.50	(44.50)	-	-
242.240	PAYROLL DED-401K/SUPPLEMENTAL INS/OTHER	(1,701.25)	4.63	(0.65)	43,307.14	(43,824.26)	(0.65)	(4,888.85)
242.250	PAYABLE-DEFINED CONTR PENSION PLAN	-	-	-	-	-	(100.00)	100.00
242.260	401K LOAN REPAYMENT	(601.52)	-	-	6,327.02	(5,811.20)	-	(108.24)
242.270	SECTION 125 PREMIUM	(187.86)	3,820.86	-	11,782.10	(15,415.10)	81.60	112.96
242.280	SECTION 125 MEDICAL SAVINGS	(37,278.40)	7,281.28	7,728.30	7,563.61	(5,186.29)	29.45	(2,940.90)
242.300	ACCRUED VACATION	(714,915.15)	(33,804.80)	(19,956.46)	18,788.28	(29,578.45)	6,976.85	24,912.77
242.410	WINTERCARE PAYABLE	-	-	-	-	-	-	-
242.450	OPERATION ROUNDUP PAYABLE	(1,221.46)	(1,167.05)	(1,168.97)	2,342.89	(1,179.51)	(1,161.08)	2,368.87
242.500	OTHER CURRENT/ACCRUED LIABILITIES	-	-	-	-	-	-	-
242.998	Payroll Clearing	-	-	-	-	-	-	-

**Kenergy Corp**  
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**Trial Balance**  
**For the test year ended December 31, 2019**

ACCOUNT	DESCRIPTION	<i>*Includes</i>						
		<i>Beg Bal</i> Jan-19 AMOUNT	Feb-19 AMOUNT	Mar-19 AMOUNT	Apr-19 AMOUNT	May-19 AMOUNT	Jun-19 AMOUNT	Jul-19 AMOUNT
242.999	PAYROLL CLEARING	-	-	-	-	-	-	-
252.000	CONSUMER ADV FOR CONST-MOBILE HOMES	(50,025.10)	-	1,345.23	714.37	(782.88)	249.00	4,870.02
252.100	CONSUMER ADV FOR CONST-TEMP SERVICE	(1,461,753.23)	(1,706.32)	(24,308.90)	10,179.25	(19,250.76)	(34,436.58)	(7,930.89)
252.200	CUSTOMER CONTRIBUTIONS-NEW LINE	-	-	-	-	-	-	-
252.250	CUSTOMERS CONTRI-4 YR GUARANTEES	(123,180.00)	-	-	-	-	5,344.80	1,152.20
252.300	CONTRIBUTION-ARMSTRONG COAL	-	-	-	-	-	-	-
252.350	CONTRIBUTION-ARMSTRONG C-EQUALITY M	-	-	-	-	-	-	-
252.360	CONTRIBUTION-ARMSTRONG-LEWIS CREEK	(477,000.00)	-	-	-	-	-	-
252.400	CONTRIBUTION-SOUTHWIRE	-	-	-	-	-	-	-
253.000	ADVANCE JOINT-USE RENTAL	74,148.41	59,215.40	57,290.23	49,717.92	(32,801.61)	64,808.43	53,839.17
253.100	CONSUMER ACCOUNT CR BALANCES-REFUND	-	-	-	-	(9,596.25)	-	9,596.25
253.120	UNREDEEMED GIFT CERTIFICATES	-	-	-	-	-	-	-
253.130	OTHER DEFERRED CR-SMELTER PSC ASSESSMENT	(139,686.79)	27,937.37	27,937.37	27,937.37	27,937.37	(352,748.94)	31,723.85
253.150	CONSUMER CLEARING ACCOUNT-OTHER	-	-	-	-	-	-	-
253.200	OTHER DEFERRED CREDITS-BREC ECO DEV	4,970.00	4,970.00	4,970.00	4,970.00	4,970.00	4,970.00	4,970.00
253.250	DEFERRED CREDIT-BREC HANSON LEASE	-	-	-	-	-	-	-
253.300	OTHER DEFERRED CREDITS-SPECIAL EQP	(134,898.25)	(10,081.46)	44,116.03	(24,774.54)	(21,026.84)	(1,887.52)	(86,177.70)
253.350	INSTALL/REMOVAL LABOR AMI 3-PHASE METERS	-	-	-	-	-	-	-
253.351	INSTALL/REMOVAL LABOR AMI 1-PHASE METERS	-	-	-	-	-	-	-
253.400	OTHER DEFERRED CREDIT-NISC PATRONAGE CAP	(116,196.71)	-	-	-	-	-	-
302.000	FRANCHISES AND CONSENTS	19,355.24	-	-	-	-	-	-
360.000	DIST PLANT-LAND AND LAND RIGHTS	901,744.88	-	-	-	-	-	-
360.100	DIST PLANT-LAND AND LAND RIGHTS	-	-	-	-	-	-	-
362.000	DIST PLANT-STATION EQUIPMENT	21,813,689.25	(12,081.88)	-	10,267.94	(4,128.69)	-	(2,015.93)
362.100	DIST PLANT-SUPERVISORY CONTROL EQP	1,546,344.73	(5,431.13)	(9,992.47)	-	(14,294.31)	-	(5,759.36)
362.200	MICROWAVE SYSTEM-EQUIPMENT	761,214.18	-	-	-	-	-	-
362.223	MICROWAVE SYSTEM TOWERS	1,411,546.77	-	-	-	-	-	-
362.300	FIBER EQUIPMENT INSTALLED IN SUBS	208,362.30	-	-	-	5,676.17	-	5,303.41
362.400	DIST PLANT-OWENSBORO FIBER	910,478.66	-	-	-	-	-	-
362.500	SUBSTATION AMI EQUIPMENT	-	-	-	-	-	-	-
364.000	DIST PLANT-POLES-TOWERS-FIXTURES	96,217,737.23	118,807.46	434,043.31	321,655.68	299,248.12	192,090.40	175,810.69
365.000	DIST PLANT-OVERHEAD CONDUCTORS	64,134,508.46	36,093.65	180,631.83	89,667.75	71,878.13	40,895.86	26,162.92
365.999	OCRs-SPECIAL EQUIPMENT CLEARING	-	-	-	-	-	-	-
366.000	UNDERGROUND CONDUIT	14,166.24	-	-	-	-	-	-
367.000	DIST PLANT-UNDERGROUND CONDUCTORS	21,656,865.55	71,723.85	66,712.64	109,044.89	91,481.06	78,805.36	53,884.30
368.000	DIST PLANT-LINE TRANSFORMERS	42,710,114.10	153,179.79	26,572.95	183,846.73	199,002.62	155,483.07	204,622.57

**Kenergy Corp**  
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**Trial Balance**  
**For the test year ended December 31, 2019**

ACCOUNT	DESCRIPTION	<i>*Includes</i>						
		<i>Beg Bal</i>	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19
		AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
368.999	TRANSFORMERS-SPECIAL EQUIPMENT CLEARING	-	-	-	-	-	-	-
369.000	DIST PLANT-SERVICES	34,291,760.78	67,731.48	138,319.46	114,082.22	124,553.83	118,796.73	124,146.76
370.000	DIST PLANT-METERS	-	-	-	-	-	-	-
370.100	DIST PLANT-AMI METERS-PILOT PROGRAM	-	-	-	-	-	-	-
370.200	DIST PLANT-AMI METERS	8,771,811.00	(191.02)	(95.51)	35,476.00	2,998.03	9,271.81	191,969.04
370.500	DIST PLANT-OTHER METER EQUIPMENT	2,265,084.51	1,812.41	3,313.48	2,197.79	20,410.21	14,770.43	8,715.11
370.999	METERS-SPECIAL EQUIPMENT CLEARING	-	-	-	-	-	-	-
371.000	DIST PLANT-INSTALLED ON CONSUMER	6,505,118.25	45,232.20	40,208.92	30,983.99	25,683.13	19,417.28	23,581.56
373.000	DIST PLANT-STREET&SIGNAL SYSTEMS	1,497,799.11	1,279.59	23,599.15	5,517.83	4,121.34	2,625.01	2,715.64
389.000	GEN PLANT-LAND & LAND RIGHTS	501,387.70	-	-	-	-	-	-
390.000	GEN PLANT-STRUCTURES & IMPROVEMENTS	10,742,007.30	-	-	-	-	-	-
390.100	STRUCTURES & IMPROVEMENTS-MARION	83,887.81	-	-	-	-	-	-
390.200	STRUCTURES & IMPROVEMENTS-STRUGIS	39,350.59	-	-	-	-	-	-
391.000	GEN PLANT-OFFICE FURN & FIXTURES	310,587.46	-	-	-	-	-	-
391.100	COMPUTER AND RELATED EQUIPMENT	920,201.73	-	-	4,067.22	-	-	-
391.110	COMPUTER SOFTWARE	243,550.31	-	-	-	-	-	-
391.150	FIBER OPTIC EQUIPMENT	33,361.56	-	-	-	-	-	-
392.000	GEN PLANT-TRANSPORTATION EQUIPMENT	9,032,222.50	280,707.00	558,253.25	83,130.26	-	(170,807.43)	(954,151.70)
392.100	GEN PLANT-R.O.W. TRANS EQUIPMENT	-	-	-	-	-	-	-
393.000	GEN PLANT-STORES EQUIPMENT	193,729.99	-	-	-	-	-	-
394.000	GEN PLANT-SHOP & GARAGE EQUIPMENT	274,740.36	-	-	-	-	-	-
394.100	GEN PLANT-TOOLS & WORKING EQUIPMENT	415,861.81	3,816.00	-	-	-	-	-
394.200	GEN PLT - ROW TOOLS & WORKING EQUIP	8,210.70	-	-	-	-	-	-
395.000	GEN PLANT-LABORATORY EQUIPMENT	413,287.11	-	-	-	-	-	-
395.100	LABORTORY EQUIPMENT-MICROWAVE SYS	15,522.04	-	-	-	-	-	-
395.200	FIBER OPTIC TEST EQUIPMENT	21,953.11	-	-	-	-	-	-
396.000	GEN PLANT-POWER OPERATED EQUIPMENT	287,513.22	-	-	-	-	-	-
396.100	GEN PLANT-RIGHT-OF-WAY EQUIPMENT	31,672.80	-	-	-	-	-	-
396.200	GEN PLANT-POWER OPERATED EQUIPMENT	332,613.74	-	-	-	-	-	-
396.300	GEN PLANT-TRACK VEHICLES	480,336.84	-	-	-	-	-	-
397.000	GEN PLANT-COMMUNICATION EQUIPMENT	1,838,422.65	-	-	-	-	-	-
397.100	GEN PLT-COMM EQUIP UNDER CAP LEASE	-	-	-	-	-	-	-
397.200	GENERAL PLANT-FIBER OPTIC SONET	252,916.99	-	-	-	-	-	-
398.000	GEN PLANT-MISCELLANEOUS EQUIPMENT	80,303.24	-	-	-	-	-	-
398.100	GEN PLANT-GIS EQUIPMENT	135,000.00	-	-	-	-	-	-

**Kenergy Corp**  
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**Trial Balance**  
**For the test year ended December 31, 2019**

ACCOUNT	DESCRIPTION	<i>*Includes</i>						
		<i>Beg Bal</i> Jan-19 AMOUNT	Feb-19 AMOUNT	Mar-19 AMOUNT	Apr-19 AMOUNT	May-19 AMOUNT	Jun-19 AMOUNT	Jul-19 AMOUNT
		<b>1,051,544.63</b>	<b>414,192.66</b>	<b>104,738.77</b>	<b>(496,932.09)</b>	<b>(310,371.77)</b>	<b>(161,472.39)</b>	<b>766,388.52</b>
403.220	GENERAL PLANT DEPRECIATION-CLASS A	-	-	-	-	-	-	-
403.230	GENERAL PLANT DEPRECIATION-CLASS B	-	-	-	-	-	-	-
403.240	GENERAL PLANT DEPRECIATION-CLASS C	-	-	-	-	-	-	-
403.250	DEPRE-DIST PLANT-CLASS C	5,100.65	5,100.65	5,100.65	5,100.65	5,100.65	5,100.65	5,100.65
403.600	DEPRECIATION EXP-DISTRIBUTION PLANT	1,025,608.19	1,027,931.43	1,029,123.26	1,032,998.72	1,035,978.16	1,038,644.83	1,042,211.45
403.700	DEPRECIATION EXP-GENERAL PLANT	56,289.98	56,340.42	56,279.64	56,347.30	56,327.12	56,314.32	55,700.04
404.000	AMORTIZATION LIMITED TERM ELEC PLT	-	-	-	-	-	-	-
407.000	AMORTIZATION OF REGULATORY ASSET-AMI	19,240.61	19,240.61	19,240.61	19,240.61	19,240.61	19,240.61	19,240.61
408.120	PROPERTY TAXES-CLASS A	-	-	-	-	-	-	-
408.121	PROPERTY TAXES-CENTURY HAWESVILLE	-	-	-	-	-	-	-
408.122	PROPERTY TAXES-CENTURY SEBREE	-	-	-	-	-	-	-
408.130	PROPERTY TAXES-CLASS B	-	-	-	-	-	-	-
408.140	PROPERTY TAXES-CLASS C	-	-	-	-	-	-	-
408.700	TAXES-OTHER	-	-	-	-	-	-	-
408.710	REGULATORY ASSESSMENT TAX	14,031.22	14,031.22	14,031.22	14,031.22	14,031.22	14,031.20	14,814.77
408.720	REGULATORY ASSESSMENT TAX-CLASS A	-	-	-	-	-	-	-
408.721	REG ASSESSMENT TAX-H'VILLE SMELTER	9,489.65	9,489.65	9,489.65	9,489.65	9,489.65	9,489.65	12,989.73
408.722	REG ASSESSMENT TAX-SEBREE SMELTER	18,447.72	18,447.72	18,447.72	18,447.72	18,447.72	18,447.72	18,734.12
408.730	REGULATORY ASSESSMENT TAX-CLASS B	3,511.87	3,511.87	3,511.87	3,511.87	3,511.87	3,511.87	3,737.21
408.740	REGULATORY ASSESSMENT TAX-CLASS C	1,915.22	1,915.22	1,915.22	1,915.22	1,915.22	1,915.22	1,882.24
409.100	INCOME TAX EXPENSE	-	-	-	5,498.00	-	10,667.00	-
415.000	REVENUES FROM GEOTHERMAL	-	-	-	-	-	-	-
416.000	COSTS & EXPENSES-GEOTHERMAL	1.38	-	-	-	(130.00)	-	-
416.100	GENERAL MERCHANDISING ACTIVITIES	-	-	-	-	-	-	-
417.000	REVENUES-NON UTILITY OPS	-	-	-	-	-	-	-
417.002	REVENUE-INTERNET-LOCAL/LONG DISTANC	(202.95)	(178.62)	(151.49)	(198.13)	(171.49)	(52.63)	(263.34)
417.006	POINT-TO-POINT FIBER SERVICE-REVENU	-	-	-	-	-	-	-
417.007	REVENUE-WIRELESS ISP	-	-	-	-	-	-	-
417.100	EXPENSES-NON UTILITY OPS	-	-	-	-	-	-	-
417.102	EXPENSES-INTERNET-LOCAL/LONG DISTAN	5.18	4.53	3.81	4.92	5.44	3.94	2.13
417.106	EXPENSES-POINT TO POINT FIBER SERV	-	-	-	-	-	-	-
417.107	EXPESES-WIRELESS ISP	9.28	10.66	9.37	9.32	10.36	8.46	9.20
418.100	EQUITY IN EARNINGS OF SUBSIDIARY	-	-	-	-	-	-	-
419.000	INTEREST-DIVIDEND INCOME	(187,161.88)	(174,498.16)	(191,733.22)	(184,966.62)	(191,891.37)	(191,210.42)	(172,951.93)



**Kenergy Corp**  
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**Exhibit 35**  
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**For the test year ended December 31, 2019**

ACCOUNT	DESCRIPTION	<i>*Includes</i>						
		<i>Beg Bal</i> Jan-19 AMOUNT	Feb-19 AMOUNT	Mar-19 AMOUNT	Apr-19 AMOUNT	May-19 AMOUNT	Jun-19 AMOUNT	Jul-19 AMOUNT
419.100	INTEREST-COMMONWEALTH DEPOSIT	-	-	-	-	-	-	-
421.000	MISC NON-OPERATING INC-DEDUCTIONS	-	-	-	-	-	-	-
421.100	GAIN ON DISPOSITION OF PROPERTY	-	-	-	-	-	(4,392.58)	(1,114.50)
421.200	LOSS ON DISPOSITION OF PROPERTY	-	-	-	-	-	4,146.07	34,812.29
421.220	NON-OPERATING INCOME CLASS A	-	-	-	-	-	-	-
421.230	NON-OPERATING INCOME CLASS B	-	-	-	-	-	-	-
421.240	NON-OPERATING INCOME CLASS C	-	-	-	-	-	-	-
423.000	G AND T COOP CAPITAL CREDITS	-	-	-	-	-	-	-
423.100	CONTRA-ACCOUNT G & T CAPITAL CR	-	-	-	-	-	-	-
424.000	OTHER CAPITAL CR ALLOCATIONS	(19,137.91)	(35,041.75)	(14,077.67)	(14,077.67)	(14,077.67)	(14,077.67)	(14,077.67)
425.000	MISCELLANEOUS AMORTIZATION	-	-	-	-	-	-	-
426.100	OTHER INCOME DEDUCTIONS-DONATIONS	200.00	1,400.00	200.00	17,264.98	(62.79)	9,538.78	1,000.03
426.300	PENALTIES	-	-	-	-	-	-	-
426.400	MISC INC DED-EXP FOR CIVIC POL ACT	972.81	585.00	585.00	784.00	585.00	607.80	803.50
426.500	MISC INC-OTHER DEDUCTIONS	-	-	-	-	-	-	-
427.100	INTEREST ON REA CONSTRUCTION LOAN	51,744.96	46,139.44	47,688.11	52,763.60	50,749.58	48,748.02	50,230.07
427.125	INTEREST RUS-CLASS C	3,889.49	3,889.49	3,889.49	3,889.49	3,889.49	3,889.49	3,889.49
427.200	INTEREST -LONG TERM DEBT-CFC	82,196.59	85,719.86	85,548.89	82,789.25	83,479.15	81,964.73	84,696.89
427.210	INTEREST ON COBANK LOANS	30,047.83	33,630.04	32,293.20	30,583.90	30,809.90	29,377.34	29,047.33
427.220	INTEREST-FEDERAL FINANCING BANK	292,806.50	264,470.38	303,041.30	281,692.74	291,082.49	292,617.40	276,612.77
427.230	INTEREST-RUS TREASURY LOAN	-	-	-	-	-	-	-
427.300	INTEREST ON CWIP	-	-	-	-	-	-	-
431.000	INTEREST EXP - CONSUMER DEPOSITS	5,533.40	5,546.13	5,557.46	5,570.30	5,548.73	5,546.64	5,563.95
431.010	INTEREST EXPENSE-RATE REFUND	-	-	-	-	-	-	-
431.100	INTEREST EXPENSE-SHORT TERM LOANS	1,331.51	986.30	1,844.38	295.89	-	0.01	-
431.200	INTEREST EXPENSE-KMMC DEPOSIT	-	-	-	-	-	-	-
431.250	INTEREST EXPENSE-AMG ALUMINUM	214.13	193.41	214.13	207.22	214.13	207.22	214.13
431.300	INTEREST EXP-TYSON	-	-	-	-	-	-	-
431.350	INTEREST EXPENSE-ALERIS DEPOSIT	-	-	-	-	-	-	-
431.400	INTEREST EXPENSE-ACMI (ALCOA)	16.04	14.48	16.04	15.52	16.04	15.52	16.04
431.410	INTEREST EXPENSE-ROUGH CREEK MINE	-	-	-	-	-	-	-
431.420	INTEREST EXPENSE-HARTHSORNE MINING	-	-	-	-	-	-	-
431.440	INTEREST EXPENSE-PRECOAT METAL DEPOSIT	591.94	534.65	591.94	572.84	591.94	572.84	591.94
431.450	INTEREST EXPENSE-SOUTHWIRE DEPOSIT	-	-	-	-	-	-	-
431.460	INTEREST EXP-SEBREE MINING-KMMC	17.14	15.48	17.14	16.59	17.14	16.59	17.14
431.470	INT EXP-SEBREE MINING-ALLIED RES	24.19	21.85	24.19	23.41	24.19	23.41	24.19

**Kenergy Corp**  
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**Trial Balance**  
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ACCOUNT	DESCRIPTION	<i>*Includes</i>						
		Jan-19 AMOUNT	Feb-19 AMOUNT	Mar-19 AMOUNT	Apr-19 AMOUNT	May-19 AMOUNT	Jun-19 AMOUNT	Jul-19 AMOUNT
431.480	INTEREST EXPENSE-VALLEY GRAIN	-	-	-	-	-	-	-
431.500	INTEREST EXP-ARMSTRONG-EQUALITY MIN	-	-	-	-	-	-	-
431.530	INTEREST EXPENSE-PENNYRILE	638.70	576.89	638.70	637.99	683.99	644.05	665.51
431.550	INTEREST EXPENSE-ACCURIDE DEPOSIT	741.77	669.99	741.77	717.84	741.77	717.84	741.77
431.600	INTEREST EXPENSE-HOPKINS CO COAL	14.22	12.84	14.22	13.76	14.22	13.76	14.22
431.650	INTEREST EXPENSE-DOTIKI	9.16	8.28	9.16	8.87	9.16	8.87	9.16
431.700	INTEREST EXPENSE-MIDWAY MINE	-	-	-	-	-	-	-
431.710	INTEREST EXP-WEST KY RIVER LOADOUT-DOCK	1,612.47	1,456.43	1,612.47	1,560.46	1,612.47	1,560.46	1,612.47
431.720	INTEREST EXP-WEST KY RESOURCES-EQUALITY	335.50	303.03	335.50	324.67	335.50	324.67	335.50
431.730	INTEREST EXP-WEST KY RESOURCES-LEWIS CRE	112.99	102.06	112.99	109.35	112.99	109.35	112.99
431.740	INTEREST EXP-WEST KY RAIL LOADOUT-MIDWAY	335.41	302.95	335.41	324.59	335.41	324.59	335.41
431.750	INTEREST EXPENSE-ARMSTRONG-LEWIS CK	-	-	-	-	-	-	-
431.800	INTEREST EXP-ARMSTRONG COAL-DOCK	-	-	-	-	-	-	-
431.900	INTEREST EXPENSE-OTHER	-	-	-	-	-	-	-
434.000	EXTRAORDINARY INCOME	-	-	-	-	-	-	-
435.000	EXTRAORDINARY DEDUCTIONS	-	-	-	-	-	-	-
435.100	CUMULATIVE EFFECT ON PRIOR YEARS	-	-	-	-	-	-	-
440.100	REVENUE-RESIDENTIAL(EXCLUD SEASONAL	(9,284,407.53)	(7,110,816.16)	(7,050,100.29)	(4,865,857.70)	(6,033,926.61)	(6,902,354.48)	(8,500,585.10)
440.200	REVENUE-RESIDENTIAL-SEASONAL	(12,273.36)	(9,445.87)	(9,061.47)	(7,050.26)	(7,443.10)	(8,388.50)	(10,235.57)
442.100	REVENUE-COMMERCIAL-SINGLE PHASE	(1,239,735.09)	(1,033,881.26)	(1,062,246.43)	(941,184.62)	(1,127,821.12)	(1,239,583.32)	(1,397,350.56)
442.101	REV-COMMERCIAL-3PHASE-UNDER 1000KW	(1,464,767.45)	(1,218,002.66)	(1,299,113.84)	(1,223,408.40)	(1,362,643.71)	(1,403,745.39)	(1,601,910.85)
442.200	REV-COMMERCIAL-3PHASE(OVER 1000KW)3	(731,483.59)	(631,431.62)	(637,602.99)	(616,109.05)	(671,656.75)	(675,232.58)	(716,735.84)
442.210	REVENUE-COMM-ALERIS	(1,240,210.86)	(1,184,495.17)	(1,226,888.53)	(1,162,756.96)	(1,151,986.33)	(1,147,731.52)	(1,145,150.15)
442.214	REVENUE-CENTURY SEBREE-BREC	(2,717.92)	(3,081.04)	(2,798.66)	(2,860.56)	(3,520.23)	(3,921.18)	(3,171.64)
442.215	REVENUE-CENTURY SEBREE-EDF	(8,841,140.44)	(9,020,679.72)	(9,243,397.52)	(8,815,053.26)	(9,333,242.55)	1,028,846.25	(9,097,127.34)
442.216	REVENUE-CENTURY SEBREE-KENERGY	(34,837.32)	(35,340.23)	(33,946.62)	(35,115.48)	(33,497.52)	(10,115,618.36)	(34,234.01)
442.220	REVENUE-INDUSTRIAL-DOMTAR	(945,692.01)	(864,892.58)	(1,126,626.27)	(1,925,868.90)	(1,475,727.46)	(887,375.79)	(1,243,085.37)
442.230	REVENUE-CENTURY HAWESVILLE-BREC	-	-	-	-	-	-	-
442.231	REVENUE-CENTURY HAWESVILLE-EDF	(8,288,065.04)	(9,507,877.77)	(8,002,416.04)	(7,781,921.30)	(7,836,987.13)	(6,868,959.47)	(6,847,569.38)
442.232	REVENUE-CENTURY HAWESVILLE-KENERGY	(24,243.59)	(25,074.64)	(24,368.95)	(24,047.82)	(23,113.42)	(24,112.25)	(26,074.10)
442.240	REVENUE-INDUSTRIAL ALCOA AUTO CAST	(3,602.36)	(2,853.10)	(2,945.22)	(2,472.06)	(2,651.32)	(2,603.85)	(2,580.60)
442.271	REVENUE-WEST KY RIVER LOADOUT-DOCK	(376,725.59)	(326,755.02)	(313,057.74)	(299,060.28)	(296,527.43)	(285,257.24)	(295,303.84)
442.272	REVENUE-WEST KY RESOURCES-EQUALITY	(33,492.28)	(32,715.09)	(32,453.41)	(32,532.81)	(32,239.68)	(33,510.58)	(33,209.14)
442.273	REVENUE-WEST KY RESOURCES-LEWIS CREEK	(14,627.53)	(12,521.70)	(11,871.00)	(10,254.54)	(11,961.99)	(11,375.09)	(10,762.72)
442.274	REVENUE-WEST KY RAIL LOADOUT-MIDWAY	(74,547.92)	(69,429.74)	(63,366.09)	(56,628.99)	(53,215.67)	(52,494.83)	(52,147.52)
442.275	REVENUE-ARMSTRONG DOCK	-	-	-	-	-	-	-

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		<i>Beg Bal</i>	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19
		AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
442.276	REVENUE-ARMSTRONG-EQUALITY MINE	-	-	-	-	-	-	-
442.279	REVENUE-ARMSTRONG-LEWIS CREEK	-	-	-	-	-	-	-
442.280	REVENUE-COMM- PRECOAT METALS	(127,354.97)	(116,536.21)	(115,744.00)	(106,736.40)	(114,352.45)	(104,986.05)	(110,414.67)
442.290	REVENUE-INDUSTRIAL-KIMBERLY CLARK	(1,557,501.89)	(1,420,869.92)	(1,421,057.69)	(1,412,116.29)	(1,347,318.41)	(1,409,636.99)	(1,359,534.13)
442.298	REVENUE-MIDWAY MINE & PREP PLANT	-	-	-	-	-	-	-
442.801	REVENUE-ACCURIDE	(170,147.28)	(164,439.87)	(163,328.78)	(160,357.32)	(168,750.10)	(157,451.28)	(158,859.44)
442.802	REVENUE-SEBREE MINING-KMMC	(1,266.46)	(1,243.81)	(1,232.15)	(1,239.37)	(1,231.81)	(1,278.41)	(1,266.75)
442.803	REVENUE-SEBREE MINING-STEAMPORT	(4,658.74)	(4,362.62)	(4,874.84)	(4,613.88)	(4,320.53)	(4,087.34)	(4,053.75)
442.804	REVENUE-ALLIED RESOURCES	-	-	-	-	-	-	-
442.805	REVENUE-HOPKINS CO COAL	(3,752.35)	(3,170.95)	(3,108.69)	(2,154.69)	(2,109.81)	(2,052.97)	(2,064.48)
442.806	REVENUE-DOTIKI #3	(2,058.65)	(1,999.56)	(1,851.77)	(1,880.46)	(1,920.28)	(2,044.09)	(2,521.84)
442.807	REVENUE-TYSON	(473,117.51)	(428,277.21)	(415,377.96)	(421,209.10)	(492,995.46)	(481,289.62)	(508,762.47)
442.808	REVENUE-AMG ALUMINUM	(50,281.01)	(41,654.62)	(39,902.01)	(37,343.67)	(37,691.28)	(37,114.08)	(36,722.76)
442.809	REVENUE-ELK CREEK MINE-HOPKINS CO C	-	-	-	-	-	-	-
442.810	REVENUE-KMMC L L C	-	-	-	-	-	-	-
442.811	REVENUE-PATRIOT COAL	-	-	-	-	-	-	-
442.812	REVENUE-SOUTHWIRE	(287,824.33)	(261,363.10)	(264,530.01)	(252,560.00)	(278,706.60)	(269,659.84)	(264,606.74)
442.814	REVENUE-VALLEY GRAIN	(83,031.98)	(74,696.73)	(77,976.00)	(73,843.06)	(69,602.40)	(68,647.90)	(65,272.45)
442.816	REVENUE-HARTSHORNE MINING	(63,317.58)	(48,721.22)	(46,506.49)	(30,343.98)	(36,900.86)	(42,530.58)	(57,368.32)
442.817	REVENUE-ROUGH CREEK MINE LLC	-	-	-	-	-	-	-
442.819	REVENUE-PENNYRILE	(174,172.22)	(161,888.79)	(167,623.96)	(151,654.32)	(149,388.65)	(143,085.35)	(133,324.70)
444.000	REVENUE-PUBLIC STREET&HWY LIGHTS 5	(35,845.91)	(38,924.07)	(38,761.00)	(37,855.20)	(38,083.08)	(38,002.41)	(37,795.17)
445.000	REVENUE-PUBLIC AUTHORITIES-SINGLE P	(108,827.55)	(93,301.68)	(93,040.40)	(66,391.01)	(80,605.50)	(94,761.65)	(122,251.97)
445.100	REVENUE-PUBLIC AUTHORITIES-3PHASE	(308,119.88)	(259,420.28)	(263,017.09)	(211,217.46)	(302,187.93)	(276,221.87)	(272,497.25)
450.000	REVENUE-FORFEITED DISCOUNTS	(58,650.50)	(20,777.10)	(84,819.73)	(64,942.32)	(54,582.85)	(47,008.71)	(64,445.77)
450.220	FORFEITED DISCOUNTS-CLASS A	-	-	-	-	-	-	-
450.230	FORFEITED DISCOUNTS-CLASS B	-	-	-	-	-	-	-
450.240	FORFEITED DISCOUNTS-CLASS C	-	-	-	-	-	-	-
451.000	REVENUE-TURN-ON CHARGE	(288.00)	(90.00)	(81.00)	(156.00)	(129.00)	(180.00)	(24.00)
451.100	REVENUE-RECONNECT CHARGE	(4,410.00)	(4,815.00)	(4,569.00)	(4,863.00)	(4,737.00)	(2,847.00)	(3,465.00)
451.200	REVENUE-TERMINATION OR FIELD CONNEC	(9,066.00)	(10,167.00)	(9,534.00)	(9,726.00)	(8,811.00)	(5,484.00)	(7,110.00)
451.220	MISC SERVICE REVENUES-CLASS A	-	-	-	-	-	-	-
451.230	MISC SERVICE REVENUE-CLASS B	-	-	-	-	-	-	-
451.240	MISC SERVICE REVENUE-CLASS C	-	-	-	-	-	-	-
451.300	REVENUE-SPECIAL METER READING CHARG	-	-	-	-	-	-	-
451.400	REVENUE-METER TEST CHARGE	(52.00)	(104.00)	(156.00)	-	(52.00)	-	-

**Kenergy Corp**  
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**Trial Balance**  
**For the test year ended December 31, 2019**

		*Includes						
		Beg Bal						
ACCOUNT	DESCRIPTION	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19
		AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
451.500	REVENUE-RETURNED CHECK CHARGE	(1,001.00)	(897.00)	(806.00)	(676.00)	(702.00)	(624.00)	(871.00)
451.600	REVENUE-UNNECESSARY TRIP BY S/MAN	-	-	(33.00)	-	-	-	-
451.700	REVENUE-S/C TO CHG S/L BULB TO LED	-	-	(50.00)	-	-	-	-
454.000	REVENUE-RENT FROM BELL SOUTH ATTACH	(53,547.17)	(53,547.17)	(53,547.17)	(55,371.96)	(55,371.96)	(55,371.96)	(55,371.96)
454.100	REVENUE-RENTAL FROM TOWER LEASES	(15,546.23)	(15,546.23)	(15,546.23)	(15,546.23)	(15,804.98)	(15,804.98)	(15,804.98)
454.110	REVENUE-RENT-CABLE CO & OTHER TELEP	(9,631.98)	(9,631.98)	(9,631.98)	(9,631.98)	(9,436.47)	(9,436.47)	(9,436.47)
454.120	REVEVE-FIBER LEASING	(200.00)	(200.00)	(200.00)	-	(1,800.00)	-	-
454.200	REVENUE-RENTAL PERSONAL PROPERTY	-	-	-	-	-	-	-
454.300	REVENUE-ERVIN CABLE	(2,760.00)	-	1,500.00	-	-	-	(1,260.00)
456.000	KY SALES TAX RETURN COMPENSATION	(50.00)	(50.00)	(50.00)	(50.00)	(50.00)	(50.00)	(50.00)
555.000	PURCHASED POWER RURAL	9,509,647.28	7,365,997.19	7,567,801.21	5,461,352.32	6,947,293.10	7,862,387.39	8,885,091.22
555.100	PURCHASED POWER-MEMBER GENERATED KWH	-	-	-	-	-	-	-
555.101	PURCHASED POWER-ACCURIDE	161,419.78	155,791.82	154,337.67	151,494.77	159,606.74	148,533.06	149,671.53
555.102	POWER COST-SEBREE MINING-KMMC	1,166.46	1,143.81	1,132.15	1,139.37	1,131.81	1,178.41	1,166.75
555.103	POWER COST-SEBREE MINING-STEAMPORT	4,454.60	4,168.85	4,639.55	4,394.81	4,124.48	3,913.56	3,878.15
555.104	PURCHASED POWER-ALLIED RESOURCES	-	-	-	-	-	-	-
555.105	PURCHASED POWER-HOPKINS CO COAL	3,500.61	2,943.58	2,884.14	1,990.24	1,949.92	1,898.09	1,906.31
555.106	PURCHASED POWER-DOTIKI #3	1,886.50	1,826.45	1,680.88	1,716.84	1,749.62	1,866.31	2,323.55
555.107	PURCHASED POWER-TYSON	438,861.19	396,024.51	382,688.56	388,511.23	456,332.06	445,443.17	470,596.71
555.108	PURCHASED POWER-AMG ALLOYS	48,418.09	40,075.29	38,308.84	35,900.75	36,261.66	35,744.09	35,330.68
555.109	PURCHASE POWER-PENNYRILE ENERGY	166,852.58	155,180.59	160,003.00	145,035.83	142,779.36	136,883.69	127,404.81
555.110	PURCHASED POWER-KMMC L L C	-	-	-	-	-	-	-
555.111	PURCHASED POWER-PATRIOT COAL	-	-	-	-	-	-	-
555.112	PURCHASED POWER-SOUTHWIRE	273,977.52	248,555.57	250,739.91	239,388.68	264,382.13	255,772.44	250,551.74
555.113	POWER COST-ELK CREEK MINE-HOPKINS C	-	-	-	-	-	-	-
555.114	PURCHASED POWER-VALLEY GRAIN	77,646.42	69,573.89	72,482.55	68,543.47	64,431.22	63,512.57	60,321.17
555.116	PURCHASED POWER-ARMSTRONG-EQUALITY	-	-	-	-	-	-	-
555.118	PURCHASED POWER-ARMSTRONG DOCK	-	-	-	-	-	-	-
555.119	PURCHASED POWER-ARMSTRONG LEWIS CRK	-	-	-	-	-	-	-
555.200	PURCHASED POWER-ALERIS	1,235,840.77	1,180,137.72	1,222,184.90	1,158,315.65	1,147,662.57	1,143,393.67	1,140,703.96
555.210	PURCH POWER-WEST KY RIVER LOADOUT DOCK	362,006.33	314,574.27	299,950.30	286,570.74	284,285.41	274,207.10	283,427.15
555.220	PURCH POWER-WEST KY RESOURCES-EQUALITY	33,320.45	32,549.89	32,281.13	32,366.83	32,081.93	33,351.47	33,046.93
555.230	PURCH POWER-WEST KY RESOURCES-LEWIS CREE	14,207.56	12,233.45	11,608.97	10,082.79	11,681.54	11,174.94	10,562.43
555.240	PURCH POWER-WEST KY RAIL LOADOUT-MIDWAY	72,495.40	67,544.56	61,707.92	55,272.53	52,102.05	51,399.37	50,983.41
555.260	PURCHASED POWER-HARTSHORNE MINING	60,597.89	46,546.70	44,438.20	29,329.55	35,544.58	40,944.64	55,215.32
555.270	PURCHASED POWER-ROUGH CREEK MINE LLC	-	-	-	-	-	-	-

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		*Includes						
		Beg Bal						
ACCOUNT	DESCRIPTION	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19
		AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
555.300	PURCHASED POWER-DOMTAR	936,323.74	856,155.89	1,117,269.23	1,916,742.60	1,466,474.32	878,560.50	1,234,159.04
555.400	PURCHASED POWER-CENTURY HAWESVILLE-BREC	-	-	-	-	-	-	-
555.401	PURCHASED POWER-CENTURY HAWESVILLE-EDF	8,287,679.92	9,508,528.49	8,002,660.93	7,781,695.14	7,836,934.51	6,869,936.62	6,848,170.99
555.500	PURCHASED POWER---ALCOA AUTO CASTIN	3,372.73	2,641.85	2,727.67	2,280.35	2,463.72	2,418.91	2,392.14
555.600	PURCHASED POWER-CENTURY SEBREE-BREC	2,717.92	3,081.04	2,798.66	2,860.56	3,520.23	8,044,311.20	3,171.64
555.601	PURCHASED POWER-CENTURY SEBREE-EDF	8,841,120.28	9,021,963.08	9,242,136.56	8,815,535.25	9,332,893.87	1,011,976.23	9,096,641.51
555.900	PURCHASED POWER- PRECOAT METALS	121,786.88	111,365.21	110,373.11	101,797.71	109,069.74	100,339.17	105,210.70
555.950	PURCHASED POWER-KIMBERLY CLARK	1,552,262.52	1,415,908.96	1,415,901.39	1,406,889.58	1,342,474.38	1,404,512.66	1,354,463.21
555.970	POWER COST-MIDWAY MINE & PREP PLANT	-	-	-	-	-	-	-
580.000	DISTRIBUTION-EXP-OPS-SUPERVISION	-	-	-	-	-	-	-
581.000	LOAD DISPATCHING & VOLTAGE CONTROL	-	-	-	-	-	-	-
582.000	DISTRIBUTION-EXP-OPS STATION EXP	21,450.04	21,450.04	21,450.04	21,149.98	21,149.98	21,149.98	21,149.98
582.200	DIST EXP OPR - MICROWAVE SYSTEM	5,575.25	6,733.60	4,931.96	3,080.90	3,841.57	3,511.72	3,972.68
582.250	EXP-LSE TOWER SPACE TO CELL PROVIDE	-	-	-	-	-	-	-
583.000	DISTRIBUTION-EXP-OPS OVERHEAD LINE	148,516.05	47,732.16	103,326.58	107,347.10	64,082.23	92,775.08	97,156.50
583.100	OPERATION OVERHEAD LINES-MAJOR STOR	-	-	-	-	-	-	-
583.200	OVERHEAD LINE EXP-SPECIAL EQUIPMENT	-	-	-	-	-	-	-
583.300	OVERHEAD LINE EXP-PCB INSPECTIONS	-	-	-	-	-	-	-
583.400	PSC LINE PATROL	-	-	-	-	-	-	-
583.500	OSMOSE POLE INSPECTION-COOP LABOR	-	-	-	-	-	-	-
584.000	DISTRIBUTION-EXP-OPS-UNDERGROUND	12,053.32	12,053.32	12,053.32	12,233.75	12,233.75	12,233.75	12,233.75
584.200	UNDERGROUND LINE EXP-SPECIAL EQUIP	-	-	-	-	-	-	-
584.400	PSC LINE PATROL-UNDERGROUND	-	-	-	-	-	-	-
586.000	DISTRIBUTION-EXP-OPS METERS	3,437.43	8,823.32	6,668.93	7,544.76	13,337.08	17,142.70	4,378.61
586.100	DISTRIBUTION EXP-OPS SPECIAL TEST	-	-	-	-	-	-	-
586.200	DISTRIBUTION EXPENSE-METERS-STORM	-	-	-	-	-	-	-
587.000	DIST EXP-OPS CONSUMER INSTALLATION	4,634.95	4,634.95	4,634.95	5,288.54	5,288.54	5,288.54	5,288.54
588.000	DIST EXP-OPS MISCELLANEOUS DIST	271,718.42	268,020.73	231,951.15	242,695.59	229,671.22	182,397.36	194,051.20
588.200	DIST EXP-OPS-STORM-PHONES/DISPATCH	-	-	-	-	-	-	-
588.210	DIST-EXP-OPS STORM-FEMA REIMBURSEME	-	-	-	-	-	-	-
590.000	DIST EXP-MAIN-SUPERVISION-ENG	-	-	-	-	-	-	-
592.000	DIST EXP-MAIN-STATION EQUIPMENT	25,334.68	25,866.13	27,279.53	46,978.66	74,545.92	83,900.78	39,115.94
592.100	DIST EXP-MAIN-SUPERVISORY CONTROL	5,013.83	8,143.72	5,460.96	5,309.34	10,515.14	28,041.76	6,092.90
592.200	DIST EXP MAIN-MICROWAVE SYSTEM	222.59	5,613.46	2,703.95	2,183.65	4,706.50	24,917.68	25,801.48
592.250	DIST EXPENSE-STATION EQUIP-CLASS C	2,895.63	2,895.63	2,895.63	2,895.63	2,895.63	2,895.63	2,895.63
593.000	DIST EXP-MAIN-OVERHEAD LINES	218,915.15	178,651.11	419,125.19	313,639.83	305,433.10	390,672.12	432,972.03

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**Trial Balance**  
**For the test year ended December 31, 2019**

		*Includes						
		Beg Bal						
ACCOUNT	DESCRIPTION	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19
		AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
593.200	DIST EXP-MAIN-STORM DAMAGE	-	-	-	-	-	-	-
593.250	DIST EXPENSE-OVERHEAD LINE-CLASS C	2,895.63	2,895.63	2,895.63	2,895.63	2,895.63	2,895.63	2,895.63
593.300	MAINTENANCE OF OVERHEAD LINES-ROW	81,918.43	207,192.48	168,049.38	322,378.88	347,643.14	297,177.76	302,569.74
593.400	REPAIRS/PSC LINE PATROL	-	-	-	-	-	-	-
593.500	DIST EXP-MAIN-OVERHD LINES CREW 50	-	-	-	-	-	-	-
593.600	DIST EXP-MAIN-OVERHD LINES CREW 55	-	-	-	-	-	-	-
593.700	DIST EXP-MAIN-OH LINES TEMP CREWS	-	-	-	-	-	-	-
593.800	DIST EXP-MAINTENANCE-ACCIDENT BILLINGS	(1,983.98)	-	1,842.72	(779.97)	(118.50)	2,035.91	1,568.07
594.000	DIST EXP-MAIN-UNDERGROUND LINES	24,311.54	29,572.09	28,432.67	41,857.91	37,989.65	32,919.36	35,199.88
595.000	DIST EXP-MAIN-LINE TRANSFORMERS	1,762.71	690.00	5,827.90	4,469.38	8,244.32	1,759.64	677.97
596.000	DIST EXP-MAIN-ST LIGHTS-SIGNALS	7,532.38	4,805.11	5,016.73	3,542.48	3,088.97	2,071.39	3,641.18
597.000	DIST EXP-MAIN-METERS	536.11	5,482.43	2,020.67	55,578.94	33,590.92	1,223.44	3,879.05
598.000	DIST EXP-MISC DISTRIBUTION PLT	34,684.98	34,096.57	21,729.79	30,097.32	23,288.80	21,518.11	23,765.07
901.000	CONSUMER ACC EXP-OPS SUPERVISION	-	-	-	-	-	-	-
902.000	CONS ACC EXP-OPS ANN METER READING	-	-	-	-	-	-	-
902.100	CONSUMER ACC EXP-OPS METER READING	-	-	-	-	-	-	-
902.220	METER READING-CLASS A	-	-	-	-	-	-	-
902.230	METER READING-CLASS B	-	-	-	-	-	-	-
902.240	METER READING- CLASS C	-	-	-	-	-	-	-
903.000	CONSUMER ACC EXP-OPS RECORD-COLLECT	268,057.94	269,070.51	270,750.62	269,440.25	299,408.26	244,751.03	266,524.79
903.100	CONSUMER ACC EXP-OPS RECORD COLLECT	-	-	-	-	-	-	-
903.200	DATA PROCESSING EXPENSE	-	-	-	-	-	-	-
903.220	BILLING-CLASS A	-	-	-	-	-	-	-
903.221	BILLING-CLASS A H'VILLE SMELTER	713.18	669.78	681.74	(671.78)	353.80	(152.11)	360.28
903.222	BILINGS-CLASS A SEBREE SMELTER	758.58	669.78	680.54	(703.87)	388.81	(14.84)	347.77
903.230	BILLING-CLASS B	13.91	15.98	14.06	13.98	15.55	12.69	13.81
903.240	BILLING-CLASS C	78.83	90.53	79.69	79.21	88.11	71.89	78.25
904.000	CONSUMER ACC EXP-OPS UNCOLLECT-ACCT	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	-
904.220	BAD DEBT-CLASS A	-	-	-	-	-	-	-
904.230	BAD DEBT-CLASS B	-	-	-	-	-	-	-
904.240	BAD DEBT-CLASS C	-	-	-	(4,690.47)	(447.94)	-	-
907.000	ADM/CONSUMER SVC AND INFOR. EXP.	-	-	-	-	-	-	-
908.000	CUSTOMER ASSISTANCE EXPENSE	28,532.76	20,499.19	22,395.64	25,439.59	29,849.48	33,894.46	24,543.88
908.100	CUSTOMER ASSIST EXP-RCS AUDIT	-	-	-	-	-	-	-
908.200	CUSTOMER ASST EXP-CACS AUDIT	-	-	-	-	-	-	-
908.220	CUSTOMER ASSISTANCE-CLASS A	-	-	-	-	-	-	-

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ACCOUNT	DESCRIPTION	Jan-19 AMOUNT	Feb-19 AMOUNT	Mar-19 AMOUNT	Apr-19 AMOUNT	May-19 AMOUNT	Jun-19 AMOUNT	Jul-19 AMOUNT
908.221	CUSTOMER ASSISTANCE-CENTURY H'VILLE	2.57	2.09	2.04	2.29	2.72	3.02	2.19
908.222	CUSTOMER ASSISTANCE-CENTURY SEBREE	2.57	2.09	2.04	2.29	2.72	3.02	2.19
908.230	CUSTOMER ASSISTANCE-CLASS B	7.69	6.26	6.11	6.86	8.14	9.10	6.59
908.240	CUSTOMER ASSISTANCE-CLASS C	43.60	35.51	34.63	38.90	46.09	51.66	37.33
908.300	GREC REBATES - WATER HEATERS	-	-	-	-	-	-	-
908.400	CUSTOMER ASSISTANCE-KEY ACCOUNTS	-	-	-	-	-	-	-
909.000	INFORMATIONAL ADVERTISING	-	-	-	-	-	-	-
909.100	INFORMATION & ADVER EXP-RCS PROGRAM	-	-	-	-	-	-	-
909.200	INFORMATION & ADV EXP-CACS PROGRAM	-	-	-	-	-	-	-
909.300	INFORMATION & ADV - WATER HEATER	-	-	-	-	-	-	-
910.000	MISC CUSTOMER SERVICE & INFO EXP	-	-	-	-	-	-	-
910.100	MISC CUSTOMER SERV EXPENSE-RCS PROG	-	-	-	-	-	-	-
910.200	MISC CUSTOMER SERV EXP-CACS PROGRAM	-	-	-	-	-	-	-
910.300	COST AND EXPENSES - WATER HEATERS	-	-	-	-	-	-	-
912.000	DEMONSTRATING AND SELLING EXPENSE	-	-	-	-	-	-	-
913.000	MEMBER AND PUBLIC RELATION EXPENSES	-	-	-	-	-	-	-
913.220	C & I PROGRAM-CLASS A	-	-	-	-	-	-	-
913.221	C&I PROGRAM-CLASS A-H'VILLE SMELTER	-	-	-	-	-	-	-
913.222	C&I PROGRAM-CLASS A-SEBREE SMELTER	-	-	-	-	-	-	-
913.230	C & I PROGRAM-CLASS B	-	-	-	-	-	-	-
913.240	C & I PROGRAM-CLASS C	-	-	-	-	-	-	-
920.000	ADM-GEN EXP-OPS-EXECUTIVE SALARY	184,467.88	164,021.38	155,926.18	167,178.37	173,058.54	134,610.11	150,714.26
920.100	ADM-GEN EXPENSE-BROADBAND SUBSIDIARY	-	-	-	-	-	-	-
920.200	ADM-GEN EXPENSE-OPS-GEN OFF SALARY	-	-	-	-	-	-	-
920.220	DIRECT MANAGEMENT LABOR-CLASS A	-	-	-	-	-	-	-
920.221	ALLOCATED GEN MANAGEMENT-CLASS A	-	-	-	-	-	-	-
920.222	ALLOC GEN MGMT CLASS A-H'VILLE SMEL	17.32	15.46	8.30	12.91	9.36	9.25	9.84
920.223	ALLOC GEN MGMT-CLASS A SEBREE SMEL	17.32	15.46	8.30	12.91	9.36	9.25	9.84
920.230	DIRECT MANAGEMENT LABOR-CLASS B	-	-	-	245.79	-	-	-
920.231	ALLOCATED GEN MANAGEMENT-CLASS B	-	-	-	14.75	-	-	-
920.232	EMPLOYEE TRAINING & OTHER CLASS B	-	-	-	-	-	-	-
920.240	DIRECT MANAGEMENT LABOR-CLASS C	-	-	-	-	-	-	-
920.241	ALLOCATED GEN MANAGEMENT-CLASS C	-	-	-	-	-	-	-
920.242	EMPLOYEE TRAINING & OTHER-CLASS C	-	-	-	-	-	-	-
920.250	DIRECT MGMT LABOR-HAWESVILLE SMELTE	141.20	138.55	86.54	128.23	115.51	119.44	104.89
920.260	DIRECT MGMT LABOR-SEBREE SMELTER	141.23	138.56	86.55	128.19	115.52	119.44	104.89

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		<i>Beg Bal</i>	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19
		AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
920.300	ADM-GEN EXPENSE-OPS-OFFICE SALARIES	-	-	-	-	-	-	-
921.000	ADM-GEN EXPENSE	32,236.64	22,999.49	16,985.04	25,535.84	16,258.14	17,139.63	18,649.74
921.220	OFFICE EQUIP/SUPPLIES CLASS A	-	-	-	-	-	-	-
921.221	OFFICE SUPPLIES CLASS A-H'VILLE SM	129.30	89.96	77.22	119.32	88.87	88.10	85.88
921.222	OFFICE SUPPLIES-CLASS A-SEBREE SMEL	143.99	97.62	80.55	137.89	97.88	98.89	100.93
921.230	OFFICE EQUIP/SUPPLIES CLASS B	180.10	118.74	101.56	170.09	121.85	117.94	122.80
921.231	PRINTING CLASS B	-	-	-	-	-	-	-
921.240	OFFICE EQUIP/SUPPLIES CLASS C	841.80	613.23	505.64	829.90	577.45	605.59	610.63
921.241	PRINTING CLASS C	-	-	-	-	-	-	-
923.000	OUTSIDE SERVICES - GENERAL	2,073.69	4,078.32	2,925.02	21,551.27	1,007.51	898.46	435.49
923.100	OUTSIDE SVCS-DISPOSAL SITE CLEANUP	-	-	-	-	-	-	-
923.200	OUTSIDE SVCS-HAWESVILLE MUNICIPAL	-	-	-	-	-	-	-
923.220	DIRECT OUTSIDE SERVICES CLASS A	-	-	-	-	-	-	-
923.221	OUTSIDE SERVS-CLASS A H'VILLE SMELT	8.32	15.95	13.25	100.71	5.51	4.62	2.01
923.222	OUTSIDE SERVS-CLASS A-SEBREE SMELTE	9.26	17.31	13.83	116.38	6.07	5.18	2.36
923.230	DIRECT OUTSIDE SERVICES CLASS B	11.59	21.06	17.43	143.55	7.55	6.18	2.87
923.240	DIRECT OUTSIDE SERVICES CLASS C	325.40	844.99	319.30	855.41	307.03	225.50	401.76
923.300	OUTSIDE SVCS-BREC BANKRUPTCY	-	-	-	-	-	-	-
924.000	PROPERTY INSURANCE	-	-	-	-	-	-	-
925.000	INJURIES AND DAMAGES	-	-	-	-	-	-	-
926.000	EMPLOYEE PENSIONS AND BENEFITS	-	-	-	-	-	-	-
927.000	FRANCHISES-ANNUAL	-	352.38	-	5,435.50	-	-	-
928.000	REGULATORY COMM. EXPENSE	-	24.36	24.50	1,028.76	-	-	-
928.100	EXPENSES-2004 RATE CASE	-	-	-	-	-	-	-
928.200	2006 RATE CASE	-	-	-	-	-	-	-
928.220	PSC EXPENSE-CLASS A	-	-	-	-	-	-	-
928.230	PSC EXPENSE-CLASS B	-	-	-	-	-	-	-
928.240	PSC EXPENSES-CLASS C	-	-	-	-	-	-	-
928.300	EXPENSES-CASE #2006-00494	-	-	-	-	-	-	-
928.500	2013 FLOW THRU CASE-H'VILL SMELTER	-	-	-	-	-	-	-
928.600	2013 FLOW THRU CASE-SEBREE SMELTER	-	-	-	-	-	-	-
928.610	2013 BREC CASE-SEBREE SMELTER	-	-	-	-	-	-	-
930.100	GENERAL ADVERTISING EXPENSES	-	-	-	-	-	-	-
930.200	MISC GENERAL EXPENSES	33,974.55	37,605.77	32,440.56	31,570.22	37,560.05	30,947.59	70,825.60
930.201	DUES ASSOC. & COMMUNITY AGENCY	-	-	-	-	-	-	-
930.203	GENERAL EXPENSE-ANNUAL MTG & CAP CR	-	-	-	-	-	-	-



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**Trial Balance**  
**For the test year ended December 31, 2019**

ACCOUNT	DESCRIPTION	<i>*Includes</i>						
		<i>Beg Bal</i> Jan-19 AMOUNT	Feb-19 AMOUNT	Mar-19 AMOUNT	Apr-19 AMOUNT	May-19 AMOUNT	Jun-19 AMOUNT	Jul-19 AMOUNT
930.204	GENERAL EXPENSE-OTHER	-	-	-	-	-	-	-
930.210	DIRECTORS FEES & EXPENSES	13,304.87	16,148.61	12,342.47	15,111.63	14,012.20	12,562.60	22,565.39
930.220	ADVERTISING GENERAL-CLASS A	-	-	-	-	-	-	-
930.221	OTHER A & G CLASS A	-	-	-	-	-	-	-
930.222	OTHER A&G-CLASS A H'VILLE SMELTER	189.63	214.75	202.93	218.13	281.90	223.65	430.08
930.223	OTHER A&G-CLASS A SEBREE SMELTER	211.18	233.05	211.68	252.08	310.49	251.06	505.42
930.230	ADVERTISING GENERAL-CLASS B	-	-	-	-	-	-	-
930.231	OTHER A & G CLASS B	264.14	283.46	266.92	310.93	386.52	299.39	614.92
930.240	ADVERTISING GENERAL-CLASS C	-	-	-	-	-	-	-
930.241	OTHER A & G CLASS C	1,234.61	1,463.93	1,328.89	1,517.13	1,831.73	1,537.33	3,057.79
935.000	MAINT OF GENERAL PLANT	80,835.15	73,421.01	81,813.54	77,776.85	85,150.11	72,223.84	81,657.77
935.100	MAINT OF MOBILE RADIO SYSTEM	-	-	-	-	-	-	-
935.220	BUILDINGS/GROUNDS CLASS A	-	-	-	-	-	-	-
935.221	BLDGS/GROUNDS CLASS A-H'VILLE SMELT	6.06	6.07	4.35	6.00	4.39	4.97	5.33
935.222	BLDGS/GROUNDS CLASS A-SEBREE SMELTE	6.06	6.07	4.35	6.00	4.39	4.97	5.33
935.230	BUILDINGS/GROUNDS CLASS B	-	-	-	6.86	-	-	-
935.240	BUILDING/GROUNDS CLASS C	-	-	-	-	-	-	-
998.000	998 CLEARING	-	-	-	-	-	-	-
998.100	PROFIT CLEARING OPERATING	-	-	-	-	-	-	-
998.200	PROFIT CLEARING NON-OPERATING	-	-	-	-	-	-	-
999.000	999 CLEARING	-	-	-	-	-	-	-
		<b>(1,051,544.63)</b>	<b>(414,192.66)</b>	<b>(104,738.77)</b>	<b>496,932.09</b>	<b>310,371.77</b>	<b>161,472.39</b>	<b>(766,388.52)</b>

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ACCOUNT	DESCRIPTION	Aug-19 AMOUNT	Sep-19 AMOUNT	Oct-19 AMOUNT	Nov-19 AMOUNT	Dec-19 AMOUNT	ENDING BALANCE
102.000	ELECTRIC PLANT PURCHASED OR SOLD	-	-	-	-	-	-
107.100	CONSTRUCTION W.I.P.-CONTRACTORS	(31,686.18)	67,592.84	40,309.24	104,791.34	170,200.70	1,047,517.74
107.200	CONSTRUCTION W.I.P. - KENERGY	17,571.80	13,158.17	(247,649.58)	100,878.77	47,716.84	513,999.26
107.202	DEFERRED LABOR-CONSTRUCTION	-	-	-	-	0	-
107.225	FACILITIES CAPITAL	-	-	-	-	0	-
107.240	Owensboro Gate - Operations	-	-	-	-	0	-
107.295	AMI CAPITAL LABOR	-	-	-	-	0	-
107.300	CONST W.I.P. SPECIAL EQUIPMENT	-	-	-	-	0	-
107.301	CWIP-SPECIAL EQUIP IN PAYABLE ACCT	-	-	-	-	0	-
107.310	CONST W.I.P. CONSUMER CONTRIBUTIONS	14,740.01	20,987.86	(24,700.43)	13,858.60	-84,652.78	(675,605.68)
107.400	CWIP-STORM DAMAGE	-	-	-	-	0	-
107.500	LABOR AND OHS-INCLEMMENT WEATHER	(6,642.95)	(23,664.74)	6,436.78	13,723.29	15,201.80	173,906.43
107.800	CATHODIC PROTECTION OF UG CABLE	-	-	-	-	0	31.34
107.900	OVERHEADS - CONTRACTOR WORK ORDERS	-	-	-	-	0	-
108.620	ACCUM PROVI DEPRECIATION-SUBSTATION	(14,677.71)	(17,486.68)	(34,166.83)	(28,363.46)	-34,507.08	(6,956,708.55)
108.621	ACCUM PROVI DEPRECIATION-SCADA	4,713.39	(6,297.63)	9,184.78	(6,299.18)	8,509.79	(1,255,758.66)
108.622	ACCUM PROVI DEPRECIATION-MICROWAVE	(3,171.98)	(3,180.62)	(3,180.62)	(3,180.62)	-3,308.13	(562,307.99)
108.623	ACCUM PROVI DEPRECIATION-TOWERS	(3,293.14)	(3,293.14)	(3,293.14)	(3,293.14)	-3,293.14	(1,344,571.87)
108.624	ACCUM PROVI DEPR-OWENSBORO FIBER	(3,034.63)	(3,034.63)	(3,034.63)	(1,099.96)	-3,059.08	(981,399.52)
108.625	ACC PROVISION DEPR-SUBSTATION AMI	-	-	-	-	0	-
108.630	ACCUM DEPR-FIBER EQUIPMENT IN SUBSTA	(731.07)	(742.24)	(742.24)	(763.30)	-763.3	(31,153.83)
108.664	ACCUM PROVI DEPRECIATION-POLES	(293,853.63)	(301,864.51)	(266,837.32)	(350,657.87)	-265,259.55	(43,132,694.63)
108.665	ACCUM PROVI DEPRECIATION-OH CONDUCT	(179,658.38)	(31,431.12)	(118,607.49)	(204,577.63)	-150,506.25	(27,829,587.83)
108.666	ACCUM PROVI DEPRECIATION-UG CONDUIT	(25.97)	(25.97)	(25.97)	(25.97)	-25.97	(14,123.79)
108.667	ACCUM PROVI DEPRECIATION-UG CONDUCT	(47,751.14)	(56,553.13)	(59,821.13)	(58,690.83)	-37,751.80	(7,785,458.04)
108.668	ACCUM PROVI DEPRECIATION-TRANSFORME	(45,524.91)	(31,156.83)	(70,960.38)	(82,843.69)	-51,125.04	(13,378,531.42)
108.669	ACCUM PROVI DEPRECIATION-SERVICES	(98,727.70)	(99,979.88)	(100,380.04)	(112,261.97)	-102,069.13	(15,660,475.95)
108.670	ACCUM PROVI DEPRECIATION-METERS	-	-	-	-	0	-
108.671	ACCUM PROV DEPR-INSTALL ON PREMISES	9,632.40	(1,198.37)	17,486.87	(7,467.53)	5,751.18	(451,531.13)
108.672	ACCUM PROVI DEPRECIATION-AMI METERS	(56,049.22)	(55,722.78)	(56,938.20)	(56,937.00)	-57,113.50	(2,711,755.14)
108.673	ACCUM PROVI DEPRECIATION-STR LIGHTS	(3,948.48)	332.97	(1,843.25)	1,549.14	-4,498.82	(248,155.04)
108.674	ACCUM PROVI DEPR-AMI METERS-PILOT PROGRA	-	-	-	-	0	-
108.675	ACCUM PROVI DEPRECIATION-OTHER METER EQ	(4,708.82)	(11,068.53)	(5,636.45)	(10,157.95)	-11,163.87	(870,402.83)
108.700	ACC PROVISION DEPR-BUILDINGS	(20,136.49)	(20,136.56)	(14,947.19)	(19,476.36)	7,023.70	(4,961,891.10)
108.710	ACC PROVISION DEPR-OFFICE EQUIPMENT	(13,794.74)	(13,794.74)	(3,459.80)	(13,792.92)	-8,939.96	(997,692.96)
108.720	ACC PROVISION DEPR-TRANSPORTATION	(47,992.59)	(50,092.40)	(50,040.30)	(50,040.22)	-49,861.04	(5,257,845.04)

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**Trial Balance**  
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ACCOUNT	DESCRIPTION	Aug-19 AMOUNT	Sep-19 AMOUNT	Oct-19 AMOUNT	Nov-19 AMOUNT	Dec-19 AMOUNT	ENDING BALANCE
108.730	ACC PROVISION DEPR STORES EQUIPMENT	(489.00)	(486.45)	(484.77)	(484.77)	1,581.99	(128,035.29)
108.740	ACC PROV DEPR-SHOP & GARAGE EQUIP	(1,928.07)	(1,928.09)	(1,928.07)	(1,928.09)	-1,585.89	(213,811.11)
108.741	ACC PROVISION DEPR-TOOLS-WORK EQUIP	(1,915.53)	(1,910.68)	(1,897.91)	(1,897.37)	11,999.81	(309,760.50)
108.750	ACC PROVISION DEPR-LABORATORY EQUIP	(2,397.94)	(2,397.23)	18,452.07	(2,543.88)	2,081.84	(274,608.39)
108.760	ACC PROV DEPR-POWER OPERATED EQUIP	(7,161.43)	(7,161.41)	(7,080.46)	(7,068.80)	-7,068.82	(638,506.99)
108.761	ACC PROVISION DEPR-ROW EQUIPMENT	-	-	-	-	0	(31,672.80)
108.770	ACC PROVISION DEPR-COMM EQUIPMENT	(14,336.53)	(14,336.54)	(14,336.53)	(14,336.54)	-7,309.07	(1,441,811.20)
108.780	ACC PROVISION DEPR-MISC EQUIPMENT	(903.15)	(903.14)	(903.15)	(903.14)	-585.16	(154,326.05)
108.800	KENERGY RETIREMENT WORK ORDERS	5,972.31	(6,537.24)	(1,893.86)	8,750.87	40,631.98	73,452.80
108.810	CONTRACTOR RETIREMENT WORK ORDERS	(4,702.83)	(5,362.99)	(40,778.21)	5,773.12	100,616.68	119,500.89
111.000	ACCUMULATED AMORT ELEC UTILITY PLT	-	-	-	-	0	(19,355.24)
123.100	INV ASS ORG BIG RIVERS CAP CREDITS	-	-	-	-	0	-
123.101	CONTRA-ACCOUNT TO 123.100	-	-	-	-	0	-
123.110	INV ASS ORG OTHERS CAP CREDITS	-	9,490.00	-	-	18,162.86	901,416.47
123.120	INV ASSOC ORG NRUCFC CAPITAL CREDITS	4,200.25	(14,206.34)	4,200.25	4,200.25	2,303.97	353,085.35
123.220	INVESTMENT-CAP TERM CERTIFICATE CFC	-	-	-	-	0	1,333,063.00
123.221	INVESTMENT-CTC'S-CFC	-	-	-	-	0	961,864.70
123.222	CTC'S CFC 3% LOAN	-	-	-	-	0	233,950.00
123.223	CTC CFC NON-INTEREST BEARING	-	-	-	-	0	-
123.230	OTHER INVEST'S ASSOC ORGANIZATIONS	-	-	-	-	0	1,025.00
123.233	INVESTMENT PCB CERTIFICATE	-	-	-	-	0	-
123.234	RECIPROCAL CONTRIBUTION-FEDERATED	(575.58)	(575.58)	(575.58)	(575.58)	-12,052.61	964,242.33
123.235	INVESTMENT-COOPERATIVE RESPONSE CEN	-	642.00	-	-	0	16,975.38
124.100	INVESTMENT-COBANK	2,501.08	2,501.08	2,501.08	2,501.08	2,292.12	1,847,169.69
124.290	ECONOMIC DEV LOAN-LITTLE KY SMOKEHO	-	-	-	-	0	-
124.400	INVEST-OHIO CO INDUSTRIAL DEVELOP	-	-	-	-	0	-
124.500	INV-DAVISS CO INDUSTRIAL FOUNDATIO	-	-	-	-	0	5,000.00
124.510	INV-HANCOCK CO INDUSTRIAL FOUNDATIO	-	-	-	-	0	100.00
128.000	OTHER SPECIAL FUNDS (DEF. COMP.)	-	-	-	-	0	-
131.110	CASH-GENERAL FUND-US BANK	-	-	-	-	0	0.00
131.111	CASH-PAYROLL ACCOUNT-US BANK	-	-	-	-	0	0.00
131.112	CASH-CAPITAL CREDIT ACCOUNT-US BANK	-	-	-	-	0	(0.00)
131.113	CASH-SECTION 125 MED ACCT-US BANK	-	-	-	-	0	(0.00)
131.114	CASH-CONSTRUCTION FUND-US BANK	-	-	-	-	0	-
131.115	CASH-MARION BANK AND TRUST	44,126.47	(58,371.86)	114,812.14	(119,799.74)	-23,128.20	62,952.34
131.116	CASH-ZBA SECTION 125 MEDICAL-USBANK	-	-	-	-	0	-

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ACCOUNT	DESCRIPTION	Aug-19 AMOUNT	Sep-19 AMOUNT	Oct-19 AMOUNT	Nov-19 AMOUNT	Dec-19 AMOUNT	ENDING BALANCE
131.125	CASH-FIELD AND MAIN	(3,003.10)	(2,167.13)	2,358.90	2,255.39	-3,352.24	4,356.74
131.130	CASH-SURPLUS ASSET SALES-US BANK	-	-	-	-	0	(0.00)
131.135	CASH-MORGANFIELD NATIONAL BANK	-	-	-	-	0	-
131.145	CASH-DIXON BANK	-	-	-	-	0	-
131.150	CASH CAPITAL CREDITS-AREA BANK	-	-	-	-	0	-
131.155	CASH-OLD NATIONAL BANK-MMKT	-	-	-	-	0	-
131.160	CASH-EDF CENTURY HAWESVILLE	-	-	-	-	0	-
131.161	CASH-EDF CENTURY SEBREE	-	-	-	-	0	-
131.162	CASH-KENERGY CENTURY HAWESVILLE	-	-	-	-	0	-
131.163	CASH-KENERGY CENTURY SEBREE	(780.95)	(660.95)	(660.95)	(1,969.55)	527.65	527.65
131.175	CASH-FIFTH THIRD BANK-HENDERSON	291.07	692.94	339.71	680.45	576.2	8,381.87
131.180	CASH GEN FUND COMMONWEALTH COMM BK	-	-	-	-	0	(0.00)
131.210	CASH-GENERAL FUND-INDEPENDENCE BANK	(614,495.35)	(216,351.18)	1,059,760.39	(1,188,325.60)	167,079.50	2,236,314.37
131.211	CASH-PAYROLL-INDEPENDENCE BANK	23.76	24.68	31.26	23.94	24.71	321.97
131.212	CASH-CAPITAL CREDITS-INDEPENDENCE BANK	2,833.49	4,381.36	1,831.08	8,334.17	-18,586.13	(1,174.33)
131.213	CASH-SECTION 125 MED-INDEPENDENCE BANK	(31,442.94)	11,735.32	(6,806.02)	(5,989.44)	-8,537.57	5,470.00
131.214	CASH-CONSTRUCTION FUND-INDEPENDENCE BANK	-	-	-	-	0	-
131.216	CASH-ZBA SECTION 125 MED-INDEPENDENCE	(0.02)	-	-	-	0	-
131.230	CASH-SURPLUS ASSET SALES-INDEPENDENCE	-	-	-	-	0	48.35
131.400	CASH TRANSFERS	-	-	-	-	0	-
131.997	US BANK ELECTRONIC DEPOSITS	-	-	-	-	0	-
131.998	CASH CLEARING ACCOUNT-HENDERSON	-	-	-	-	0	-
131.999	CASH CLEARING ACCOUNT-OWENSBORO	-	-	-	-	0	-
135.000	WORKING FUNDS-PETTY CASH-ETC	-	-	-	-	0	6,400.00
136.000	TEMPORARY CASH INVESTMENTS	(200,000.00)	(2,500,000.00)	(1,400,000.00)	(700,000.00)	-600,000.00	1,200,000.00
142.099	ACC REC-CLEARING FOR CREDIT REFUNDS	1,320,113.81	(3,012.02)	3,071.40	-	0	0.00
142.100	ACCOUNTS REC ELECTRIC CUSTOMERS	(264,529.56)	1,120,282.98	(731,063.59)	680,586.45	-112,322.43	4,776,360.41
142.160	ACC-REC ALERIS	6,447.32	(41,673.77)	(54,189.59)	81,818.97	49,351.47	1,186,904.55
142.161	ACC REC-WEST KY RIVER LOADOUT-DOCK	(3,995.65)	(62,931.20)	20,057.98	267,761.14	6,725.35	550,030.36
142.162	ACC REC-WEST KY RESOURCES-EQUALITY	301.87	(922.26)	(58.62)	31,960.90	406.84	67,946.46
142.163	ACC REC-WEST KY RESOURCES-LEWIS CREEK	664.33	(1,012.22)	(1,085.65)	9,239.64	1,221.54	20,778.38
142.164	ACC REC-WEST KY RAIL LOADOUT-MIDWAY	(1,406.60)	538.21	(8,758.20)	46,890.89	1,674.71	95,873.68
142.165	ACCTS REC-HOPKINS CO COAL	86.68	(49.55)	39.13	745.22	-71.15	2,938.68
142.166	ACCT REC-HARTSHORNE MINING LLC	21,339.07	1,208.39	15,978.61	11,473.52	-788.87	111,845.45
142.167	ACCT REC-ROUGH CREEK MINE LLC	-	-	-	-	0	-
142.170	ACC-REC DOMTAR	(284,289.47)	50,942.76	(71,311.45)	(83,552.81)	46,966.81	901,841.21

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ACCOUNT	DESCRIPTION	Aug-19 AMOUNT	Sep-19 AMOUNT	Oct-19 AMOUNT	Nov-19 AMOUNT	Dec-19 AMOUNT	ENDING BALANCE
142.174	ACC REC-CENTURY SEBREE	44,700.61	1,843,478.38	(1,846,477.11)	2,364,924.54	-3,103,613.94	5,479,399.14
142.176	ACCTS REC-ARMSTRONG-EQUALITY MINE	-	-	-	-	0	-
142.178	ACCT REC-ARMSTRONG DOCK	-	-	-	-	0	-
142.179	ACCT REC-ARMSTRONG LEWIS CREEK	-	-	-	-	0	-
142.180	ACC-REC CENTURY HAWESVILLE	158,820.70	708,391.64	(1,178,612.11)	1,342,419.62	-1,684,615.94	4,067,113.82
142.181	ACCT REC-ACCURIDE	14,140.17	(14,144.94)	(11,063.33)	(16,069.06)	-10,001.29	136,304.28
142.182	ACCTS REC-ELK CREEK MINE-HOPKINS CO	-	-	-	-	0	-
142.183	ACC REC-SEBREE MINING-KMMC	5.56	(32.88)	(3.67)	(8.97)	18.03	1,361.11
142.185	ACC REC-SEBREE MINING-STEAMPORT	111.48	(66.34)	(0.54)	230.70	4.48	4,705.66
142.186	ACCT REC-DOTIKI	(125.77)	(15.53)	(371.75)	(378.73)	45.76	1,751.48
142.187	ACCT REC-TYSON	20,384.69	(33,103.70)	(411.23)	(72,846.81)	21,340.01	459,388.30
142.188	ACCT REC-AMG	1,549.75	(4,560.20)	9,129.92	(3,368.47)	826.9	43,672.32
142.189	ACCTS REC-PENNYRILE ENERGY	10,440.15	(60,585.74)	61,103.90	(23,852.23)	10,450.25	130,881.03
142.190	ACC-REC ALCOA AUTO CASTINGS	(70.47)	83.01	155.21	287.24	68.87	3,341.36
142.192	ACCT REC-PATRIOT COAL	-	-	-	-	0	-
142.193	ACCT REC-SOUTHWIRE	20,097.94	(7,347.94)	8,255.30	(21,245.40)	-5,152.23	267,152.61
142.194	ACC-REC PRECOAT METALS	7,499.78	(11,652.12)	9,731.49	(8,135.87)	-4,097.72	103,760.23
142.195	ACC-REC KIMBERLY CLARK	75,650.03	(44,732.56)	23,210.78	15,550.36	-45,781.42	1,383,431.32
142.197	ACCT REC-MIDWAY MINE AND PREP PLANT	-	-	-	-	0	-
142.198	ACCT REC-VALLEY GRAIN	6,389.67	(7,124.51)	(14,858.11)	(1,666.89)	1,829.12	49,841.73
142.200	CUSTOMER ACCOUNTS RECEIVABLE	(8,688.34)	585.24	(1,531.46)	343.85	729,600.89	737,451.36
142.210	CONSUMER A/R RETURNED CHECKS	-	-	-	-	-207	-
142.270	ACCTS REC-POINT-TO-POINT FIBER SERV	-	-	-	-	65.25	-
142.290	ACCTS REC-WIRELESS ISP	-	-	-	-	0	-
142.999	MISC REC CLEARING FOR 142.200	-	-	-	-	0	-
143.000	ACCOUNTS RECEIVABLE - EMPLOYEES	370.04	(305.09)	373.88	899.32	-652.73	890.86
143.098	MISC REC CLEARING FOR 143.000	-	-	-	-	0	-
143.099	MISC REC CLEARING FOR 143.100	-	4.30	(4.30)	4,514.96	-7,373.32	(1,935.44)
143.100	ACCOUNTS RECEIVABLE - OTHER	(3,664.53)	1,497.95	(241,786.71)	(18,840.14)	-114,409.18	62,763.87
143.200	ACCOUNTS REC-COBANK	3,751.67	3,751.67	3,751.67	3,751.67	3,438.63	44,707.00
143.250	ACCOUNTS REC-CFC	4,200.25	(45,629.51)	4,200.25	4,200.25	2,303.97	27,505.47
143.300	ACCOUNTS RECEIVABLE-OMU	-	-	-	-	0	-
143.400	OTHER A/R-EMPLOYEE CONTRIBUTIONS	-	-	-	-	0	(1,352.44)
143.500	ACCTS REC-LABOR-TOWER ATTACHMENTS	-	-	-	-	0	-
143.600	ACCTS REC-CUSTOMER BILLINGS	(88.19)	40,188.75	-	(40,188.75)	0	0.00
143.700	ACCTS REC-MISC PLANT RELATED ACTIVITY	-	-	-	-	0	-

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ACCOUNT	DESCRIPTION	Aug-19 AMOUNT	Sep-19 AMOUNT	Oct-19 AMOUNT	Nov-19 AMOUNT	Dec-19 AMOUNT	ENDING BALANCE
144.100	ACC PROV-UNCOLL ACCTS-BANKRUPTCY	-	-	-	-	26,454.00	(4,961,487.68)
144.101	UNCLAIMED CONSUMER DEPOSITS	-	-	-	-	0	(5,353.68)
144.102	UNCLAIMED CONSUMER ADVANCE PAYMENTS	(388.68)	-	(283.22)	(498.57)	-2,111.96	(77,499.42)
144.110	ACC PROVISION UNCOLL CONS ACCTS	(5,306.81)	(4,594.60)	222,873.90	(6,723.97)	-6,749.98	4,678,047.38
144.111	ACC. PROV. FOR UNCOLL.-COLLECT FEES	-	-	-	-	0	50,048.64
146.000	A/R BIG RIVERS ELECTRIC CORP	-	59,889.25	(59,889.25)	67,980.04	14,467.11	82,447.15
146.098	BREC REC CLEARING FOR 146.000	-	50,078.22	(50,078.22)	2,913.24	-2,913.24	-
146.099	BREC REC CLEARING FOR 146.100	-	-	-	-	0	-
146.100	A/R-BREC INCENTIVE PROGRAM	-	-	-	-	0	-
151.000	Fuel Inventory	-	-	-	-	0	-
154.000	MATERIAL-SUPPLIES-ELECTRIC	(983.67)	33,166.33	95,780.72	(43,492.26)	1,298.14	1,376,205.66
154.001	INVENTORY-OPEN STOCK	-	-	-	-	0	-
154.002	MATERIAL-SPARE STORM INVENTORY	-	-	-	-	0	-
154.010	INVENTORY-COPPER WIRE	2,101.20	5,278.48	2,275.62	522.98	69.2	21,543.01
154.100	SPARE SUBSTATION EQUIPMENT	(5,171.39)	(12,594.69)	(3,975.00)	6,833.20	0	305,360.83
154.300	FUEL INVENTORY (DIESEL & UNLEADED)	2,028.97	(4,151.93)	1,479.58	1,414.89	1,437.93	19,390.03
154.999	MATERIAL-UNINVOICED	10,205.64	(3,204.56)	5,183.80	-	0	(0.00)
156.000	OTHER MATERIALS AND SUPPLIES	-	-	-	-	0	-
163.000	STORES EXPENSE - UNDISTRIBUTED	-	-	-	-	0	-
163.100	STORES CLEARING - SPREAD ITEMS	(1,540.26)	1,420.67	1,063.96	(1,754.53)	-2,863.05	44,050.76
163.200	STORES EXPENSE-MAJOR STORM	-	-	-	-	0	-
165.100	PREPAYMENTS - INSURANCE	(43,530.63)	(41,993.22)	(52,553.65)	(43,278.64)	-43,862.81	138,758.15
165.120	PREPAID INSURANCE-WORKERS COMP	(26,816.16)	(27,686.58)	(41,071.93)	(11,623.68)	17,617.54	0.00
165.200	PREPAYMENTS - OTHER	(71,343.29)	(67,462.72)	(70,707.63)	(75,052.08)	-59,049.66	328,868.65
165.210	PREPAYMENTS - PENSION TRUST FUND	-	-	-	-	0	-
165.220	PREPAYMENTS - EMPLOYEE INSURANCE	-	-	-	-	0	-
171.000	INTEREST DIVIDENDS RECEIVABLE	8,077.36	7,816.80	(39,604.88)	7,816.80	8,077.36	24,038.39
173.000	ACCRUED UTILITY REV-BASE RATE	(165,101.00)	60,174.00	(2,311,341.00)	1,301,418.00	575,710.00	7,938,129.86
173.100	ACCRUED UTILITY REV-WAF	-	-	-	-	0	-
182.200	REGULATORY ASSET-AMI	(19,240.61)	(19,240.61)	(19,240.61)	(19,240.61)	-19,240.61	2,628,373.40
182.300	OTHER REGULATORY ASSETS	-	-	-	-	0	-
183.100	LONG RANGE PLAN	-	-	-	-	0	-
183.200	WORK PLAN 2013-2017	(11.96)	-	-	-	0	-
183.300	WORK PLAN 2020-2024	-	-	-	-	0	-
183.400	WORK PLAN 2016-2020	(1,257.76)	(1,257.76)	(1,257.76)	(1,257.76)	-1,257.76	10,062.10
184.100	TRANSPORTATION EXPENSE CLEARING	2,666.66	-	-	-	0	-

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ACCOUNT	DESCRIPTION	Aug-19 AMOUNT	Sep-19 AMOUNT	Oct-19 AMOUNT	Nov-19 AMOUNT	Dec-19 AMOUNT	ENDING BALANCE
184.407	PROPERTY TAXES CLEARING ACCT	-	-	-	-	0	-
184.408	PAYROLL TAXES-CLEARING ACCOUNT	(30.44)	(59.16)	(40.11)	(30.97)	232.21	0.00
184.409	PSC TAXES-CLEARING ACCOUNT	-	-	-	-	0	-
184.924	BUSINESS LIABILITY INS-CLEARING	-	-	-	-	0	-
184.926	HEALTH, LIFE DISAB INS-CLEARING ACC	338.32	1,231.64	(209.70)	(46,480.47)	42,922.09	-
184.927	PENSION PLANS-CLEARING ACCT	86,299.91	(171,361.27)	(249,492.98)	(168,981.07)	-61,609.52	-
186.000	DEFERRED DEBIT-EMERG TRANSF PROGRAM	-	-	-	-	0	-
186.110	POWER COST PREPMT/ENGY DEFERRED PMT	-	-	-	-	0	-
186.200	PAST SERVICE PENSION COSTS-NRECA	-	-	-	-	0	-
186.210	PENSION-DEFINED BEN(FORMER GR & HU)	-	-	-	-	0	-
186.220	PENSION PREPAYMENT-RS PLAN	-	-	-	-	-139,420.00	418,480.00
200.100	MEMBERSHIPS ISSUED (\$5.00)	(155.00)	(240.00)	(140.00)	(135.00)	55	(224,785.00)
200.110	MEMBERSHIPS ISSUED (\$25.00)	-	-	-	-	250	-
200.120	MEMBERSHIPS (Unidentified at Conversion	-	-	-	-	135	-
201.100	PATRONS CAPITAL CREDITS- (MEMBERS)	59,749.81	26,334.73	25,615.73	19,027.44	15,850.30	(51,498,849.48)
201.101	PATRONS CAP CREDIT-FORMER HUFC D/S	593,851.70	-	-	-	0	(844,170.26)
201.102	PATRONS CAP CREDIT-FORMER GREC D/S	470,007.36	-	-	-	0	(2,587,454.81)
201.103	PATRONS CAP CREDIT-KENERGY D/SERVES	-	-	-	-	0	(6,148,586.70)
201.110	PATRONS CAPITAL CREDITS (NON-MEMBER	-	-	-	-	0	(1,821,103.14)
201.120	MEMBER-OTHER SERVICES	-	-	-	-	0	25,962.01
201.200	PATRONAGE CAPITAL ASSIGNABLE	-	-	-	-	0.00	-
201.201	PATRONAGE CAPITAL - PRIOR YEARS	-	-	-	-	0	-
208.000	DONATED CAPITAL-OWENSBORO	189.01	-	(95.93)	(338.04)	145	(63,543.43)
208.100	DONATED CAPITAL-HENDERSON	-	-	-	-	0	(10,719.57)
217.000	RETIRED CAPITAL CREDITS-GAIN-OBORO	(282,694.65)	724.24	5,884.39	2,368.00	766.57	(9,664,021.12)
217.100	RETIRED CAPITAL CREDITS GAIN-HENDER	-	-	-	-	0	-
217.200	DECEASED MEMBERS RETAINED CAPITAL	(31,789.51)	(13,601.58)	(13,012.12)	(10,093.02)	-8,517.35	(1,568,500.48)
219.100	OPERATING MARGINS	-	-	-	-	0	(78,650.91)
219.200	NON-OPERATING MARGINS	-	-	-	-	0	(338.50)
219.400	OTHER MARG & EQUITIES-PRIOR PERIODS	-	-	-	-	0	-
219.500	OTHER COMPREHENSIVE INCOME	-	-	-	-	0	-
224.140	OTHER L T DEBT - MISCELLANEOUS	214,676.55	227,331.94	216,706.48	217,729.28	-334,118.75	(6,139,655.27)
224.141	OTHER L T DEBT- CFC	246,660.25	-	-	248,664.36	32,892.84	(22,884,434.15)
224.142	OTHER L T DEBT-PPP LOAN	-	-	-	-	0	-
224.150	NOTES EXECUTED-OTHER DEBT	-	-	-	-	0	-
224.195	ECONOMIC DEV LOAN-LITTLE KY SMOKEHO	-	-	-	-	0	-

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224.200	CFC NOTES EXECUTED	-	-	-	-	0	-
224.330	LT DEBT-RUS NOTES EXEC VARIOUS RATE	163,599.03	163,854.12	165,879.32	166,107.82	191,625.61	(33,081,776.46)
224.350	RUS NOTES EXECUTED-5% (WEST)	-	-	-	-	0	-
224.370	FEDERAL FINANCING BANK-NOTES EXECUT	(539,026.21)	577,484.48	-	-	951,042.27	(100,225,499.44)
224.380	RUS TREASURY LOAN-NOTES EXECUTED	-	-	-	-	0	-
224.400	RUS NOTES EXECUTED-CONST DEBT	-	-	-	-	0	-
224.470	L T DEBT-FEDERAL FINANCING BANK	-	-	-	-	0	8,000,000.00
224.480	LT DEBT-RUS TREASURY LOAN	-	-	-	-	0	-
224.500	INTEREST ACCRUED DEFERRED RUS NOTES	-	-	-	-	0	-
224.600	RUS ADVANCED PAYMENTS UNAPPLIED	108,507.94	105,453.61	110,010.08	106,339.07	-584,030.61	25,398,149.50
228.100	ACCRUED LEAVE-K WEST EMPLOYEES	1,633.20	0.03	12,068.91	-	0	(82,979.15)
228.250	POST RET HEALTH BENEFITS-DIRECTORS	-	-	-	-	0	-
228.320	HEALTH INSURANCE-LTD EMPLOYEES	-	-	-	-	0	-
228.330	ADDITIONAL MINIMUM LIABILITY-PENSIO	-	-	-	-	0	-
228.340	PENSION-DEFINED BEN(FORMER GR EMP	-	-	-	-	0	-
228.350	ADDITIONAL PENSION LIABILITY-HCE'S	-	-	-	-	0	-
228.360	PENSION LIABILITY	-	-	-	-	0	-
228.400	ACCUM MISC OPERATING PROVISIONS	-	-	-	-	0	-
231.000	NOTES PAYABLE - SHORT TERM	-	-	-	-	0	-
231.100	NOTES PAYABLE-RUS/COBANK	539,026.21	-	-	-	137,476.02	(7,375,231.17)
232.100	ACCOUNTS PAYABLE GENERAL	(1,703,682.33)	(1,050,835.56)	5,434,100.51	(4,802,903.89)	3,449,311.36	(25,160,340.85)
232.199	ACCOUNTS PAYABLE-CREDIT CARD TRANSACTION	-	-	-	-	0	-
235.000	CONSUMERS DEPOSITS-OWENSBORO	(8,891.00)	(30,160.00)	(30,131.87)	4,255.71	26,936.52	(3,330,781.63)
235.010	CONSUMER DEPOSITS (Unidentified at conv	-	-	-	-	-605	-
235.100	CONSUMER DEPOSIT-KMMC	-	-	-	-	0	-
235.200	CONSUMER DEPOSIT-MIDWAY MINE	-	-	-	-	0	-
235.250	CONSUMER DEPOSIT-ALERIS	-	-	-	-	0	-
235.300	CONSUMER DEPOSIT-ACMI(ALCOA)	-	-	-	-	0	(7,152.32)
235.310	WESTERN KY RIVER LOADOUT-DOCK	-	-	-	-	0	(719,150.08)
235.320	WESTERN KY RESOURCES-EQUALITY	-	-	-	-	0	(149,628.36)
235.330	WESTERN KY RESOURCES-LEWIS CREEK	-	-	-	-	0	(50,393.32)
235.340	THE WESTERN KY RAIL LOADOUT-MIDWAY	-	-	-	-	0	(149,588.42)
235.350	DEPOSIT-ALLIED RESOURCES	-	-	-	-	0	-
235.360	DEPOSIT-ROUGH CREEK MINING LLC	-	-	-	-	0	-
235.370	DEPOSIT-HARTSHORNE MINING LLC	-	-	-	-	0	-
235.400	CONSUMER DEPOSIT-SOUTHWIRE	-	-	-	-	0	-



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235.425	DEPOSIT-ACCURIDE	-	-	-	-	0	(330,823.78)
235.450	DEPOSIT-TYSON	-	-	-	-	0	-
235.480	DEPOSIT-VALLEY GRAIN	-	-	-	-	0	-
235.500	CONSUMER DEPOSIT-ARMSTRONG COAL	-	-	-	-	0	-
235.525	DEPOSIT-PRECOAT METALS	-	-	-	-	0	(263,999.12)
235.530	CONSUMER DEPOSIT-PENNYRILE ENERGY	-	-	-	-	0	(296,814.10)
235.550	CONSUMER DEPOSIT-DOTIKI #3 (WEBSTER CO)	-	-	-	-	0	(4,086.47)
235.600	CONSUMER DEPOSIT-HOPKINS CO COAL	-	-	-	-	0	(6,340.42)
235.650	DEPOSIT-AMG ALUMINUM	-	-	-	-	0	(95,500.00)
235.700	DEPOSIT-SEBREE MINING-KMMC	-	-	-	-	0	(7,646.07)
235.750	SEBREE MINING-ALLIED RESOURCES	-	-	-	-	0	(10,788.86)
235.800	DEPOSIT-ARMSTRONG COAL-DOCK(2MO BIL	-	-	-	-	0	-
235.810	DEPOSIT-ARMSTRONG COAL-LEWIS CREEK	-	-	-	-	0	-
235.850	DEPOSIT-ARMSTRONG COAL-EQUALITY MIN	-	-	-	-	0	-
235.900	DEPOSITS-PURCHASE POWER AGREEMENTS	-	-	-	-	0	-
236.100	ACCRUED PROPERTY TAXES	519,076.70	(168,543.94)	(164,351.71)	952,067.91	89,734.25	(1,199.32)
236.200	ACCRUED FED UNEMP TAXES	-	-	-	-	0	-
236.300	ACCRUED SOCIAL SECURITY TAXES-FICA	-	-	-	-	-16,229.58	(28,857.51)
237.100	INTEREST ACCRUED-REA CONSTRUCTION	-	-	-	-	0	-
237.200	INTEREST ACCRUED-COBANK	788.53	1,641.47	(130.28)	1,608.83	-61.03	(25,495.96)
237.210	INTEREST ACCRUED-FEDERAL FINANACING	(240,116.64)	490,368.51	(238,670.37)	(230,971.32)	469,641.69	-
237.220	INTEREST ACCRUED-RUS TREASURY LOAN	-	-	-	-	0	-
237.230	INTEREST ACCRUED-CFC	166,661.62	(81,133.52)	(83,837.97)	164,971.49	-82,972.08	(82,972.08)
237.300	INTEREST ACCR.-LINE OF CREDIT NOTES	-	-	-	-	0	0.00
237.400	ACC INT EXP-CONSUMER DEPOSITS-OBORO	(1,102.37)	(3,124.29)	(1,290.86)	(1,058.80)	-2,186.70	(46,767.42)
237.410	ACC INT EXPENSE-4 YR REV GUARANTEES	-	-	-	-	0	-
237.420	ACCRUED INTEREST-KMMC DEPOSIT	-	-	-	-	0	-
237.421	ACCRUED INTEREST-PRECOAT METALS	(591.94)	(572.84)	(591.94)	(572.84)	-591.94	(4,678.22)
237.425	ACCRUE INTEREST EXP-ACCURIDE	(741.77)	(717.84)	(741.77)	(717.84)	-741.77	(5,862.37)
237.430	ACC INTEREST EXP-DEPOSIT-DOTIKI	(9.16)	(8.87)	(9.16)	(8.87)	-9.16	(107.88)
237.431	ACC INTEREST-WEST KY RIVER LOADOUT-DOCK	(1,612.47)	(1,560.46)	(1,612.47)	(1,560.46)	-1,612.47	(15,916.66)
237.432	ACC INTEREST-WEST KY RESOURCES-EQUALITY	(335.50)	(324.67)	(335.50)	(324.67)	-335.5	(3,311.68)
237.433	ACC INTEREST-WEST KY RESOURCES-LEWIS CRE	(112.99)	(109.35)	(112.99)	(109.35)	-112.99	(1,115.34)
237.434	ACC INTEREST-WEST KY RAIL LOADOUT-MIDWAY	(335.41)	(324.59)	(335.41)	(324.59)	-335.41	(3,310.82)
237.435	ACCRUED INTEREST EXP-ALERIS DEPOSIT	-	-	-	-	0	-
237.440	ACCRUED INTEREST-ACMI (ALCOA)	(16.04)	(15.52)	(16.04)	(15.52)	-16.04	(172.80)

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ACCOUNT	DESCRIPTION	Aug-19 AMOUNT	Sep-19 AMOUNT	Oct-19 AMOUNT	Nov-19 AMOUNT	Dec-19 AMOUNT	ENDING BALANCE
237.441	ACC INTEREST EXP-ROUGH CREEK MINING	-	-	-	-	0	-
237.442	ACC INTEREST EXP-HARTSHORNE MINING	-	-	-	-	0	-
237.445	ACCRUED INTEREST-TYSON	-	-	-	-	0	-
237.450	ACCRUED INTEREST-ARMSTRONG-EQUALITY	-	-	-	-	0	-
237.453	ACCRUED INTEREST EXPENSE-PENNYRILE	(665.51)	(644.05)	(665.51)	(644.05)	-665.51	(8,111.58)
237.455	ACCRUE INTEREST EXP-AMG ALUMINUM	(214.13)	(207.22)	(214.13)	(207.22)	-214.13	(1,692.31)
237.460	ACCRUED INTEREST EXP-HOPKINS CO COA	(14.22)	(13.76)	(14.22)	(13.76)	-14.22	(167.42)
237.465	ACC INT EXP-SEBREE MINING-KMMC	(17.14)	(16.59)	(17.14)	(16.59)	-17.14	(135.47)
237.468	ACC INTEREST EXP-VALLEY GRAIN	-	-	-	-	0	-
237.470	ACC INTEREST EXP ON DEP-MIDWAY MINE	-	-	-	-	0	-
237.475	ACC INT EXP-SEBREE MINING-ALLIED RE	(24.19)	(23.41)	(24.19)	(23.41)	-24.19	(191.18)
237.480	ACC INTEREST EX-ARMSTRONG COAL-DOCK	-	-	-	-	0	-
237.485	ACCRUED INT-ARMSTRONG COAL-LEWIS CK	-	-	-	-	0	-
237.490	ACC INTEREST EXP ON DEP-SOUTHWIRE	-	-	-	-	0	-
237.495	ACC INTEREST EXP ON ACCURIDE DEP	-	-	-	-	0	(784.11)
238.100	PATRONAGE CAPITAL PAYABLE	639,982.43	-	-	-	0	-
241.000	TAXES PAYABLE-SALES TAX	296.28	(220.85)	(22,141.21)	37,870.95	-25,005.97	(107,432.55)
241.010	SALES TAX PAYABLE-AUDIT ASSESSMENT	-	-	-	-	0	-
241.100	TAXES PAYABLE-U S INCOME TAX W/HELD	-	-	-	-	0	-
241.200	TAXES PAYABLE-KY INCOME TAX W/HELD	-	-	-	-	0	-
241.250	TAXES PAYABLE-INDIANA TAX W/HELD	-	-	-	-	0	-
241.300	TAXES PAYABLE-HANCOCK CO OCC TAX	(446.32)	937.76	(512.69)	(464.79)	977.48	-
241.310	OHIO CO OCCUPATIONAL TAX	(185.55)	385.49	(278.83)	(135.32)	414.15	-
241.320	CALDWELL COUNTY OCCUPATIONAL TAX	(234.98)	476.90	(122.21)	(103.05)	225.26	-
241.330	MARION OCCUPATIONAL TAX	(26.92)	8.42	(14.05)	(10.82)	62.25	-
241.340	MCLEAN COUNTY OCCUPATIONAL TAX	(109.53)	286.47	(234.41)	(123.95)	358.36	-
241.350	ACCRUED GROSS REVENUE TAX-CRITTENDE	(449.49)	495.24	986.61	99.24	-1,123.33	(10,048.42)
241.360	ACCRUED GROSS REV TAX-UNION COUNTY	-	-	-	-	0	-
241.370	DAVISS CO OCCUPATIONAL TAX	-	-	-	-	0	-
241.375	CRITTENDENT CO OCCUPATIONAL TAX	(184.92)	405.66	(1,080.71)	(205.02)	450.28	-
241.380	UNION CO OCCUPATIONAL TAX	(177.82)	289.60	(181.61)	(90.70)	272.31	-
241.385	HENDERSON CO OCCUPATIONAL TAX	-	-	-	-	0	-
241.390	CITY OF OWENSBORO OCCUPATIONAL TAX	-	-	-	-	0	-
241.395	CITY OF HENDERSON-OCCUPATIONAL TAX	-	-	-	-	0	-
241.400	TAXES PAYABLE-OHIO CO UTILITY	(536.02)	3,542.72	2,367.60	(2,322.54)	-1,815.83	(29,916.94)
241.450	ACCRUED GROSS REVENUE TAX-CALDWELL	(126.37)	354.51	746.66	(474.12)	-359.97	(5,626.56)

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ACCOUNT	DESCRIPTION	Aug-19 AMOUNT	Sep-19 AMOUNT	Oct-19 AMOUNT	Nov-19 AMOUNT	Dec-19 AMOUNT	ENDING BALANCE
241.500	TAXES PAYABLE-HANCOCK CO UTILITY	(2,290.68)	2,013.10	2,167.02	2,610.63	-2,841.92	(30,286.73)
241.550	ACCRUED GROSS REVENUE TAX-UNION CO	(1,237.78)	778.12	(2,270.25)	3,542.88	-1,259.06	(14,313.84)
241.600	TAXES PAYABLE-DAVIESS CO UTILITY	(20,724.60)	9,915.94	3,043.93	41,753.42	-11,826.04	(114,702.57)
241.650	ACCRUED GROSS REV TAX-LIVINGSTON	(1.89)	0.93	3.87	(5.54)	-6.72	(35.78)
241.700	TAXES PAYABLE-MCLEAN CO UTILITY	(798.34)	1,170.54	2,540.90	(1,097.32)	-590.35	(23,386.82)
241.750	ACCRUED GROSS REV TAX-PROVIDENCE	-	-	-	-	0	-
241.800	TAXES PAYABLE-HENDERSON CO UTILITY	(8,305.86)	3,973.99	1,974.25	13,835.10	-9,937.04	(69,393.57)
241.850	ACCRUED GROSS REVENUE TAX-LYON CO	61.34	252.83	1,106.06	441.50	-347.29	(6,713.72)
241.870	TAXES PAYABLE-BRECKENRIDGE CO	(0.31)	0.06	1.31	(2.62)	0.48	(9.39)
241.900	TAXES PAYABLE-WEBSTER CO UTILITY	(572.42)	678.90	708.57	1,523.69	-2,131.75	(22,295.84)
241.940	TAXES PAYABLE-CITY OF DIXON-FRANCHISE	(246.24)	(224.67)	497.22	(159.84)	-203.08	(563.61)
241.950	TAXES PAYABLE - HOPKINS CO. UTILITY	-	-	-	-	-0.39	-
241.960	TAXES PAYABLE-WHITESVILLE FRANCHISE	(2,066.13)	(1,920.27)	3,805.07	(1,265.79)	-1,269.28	(4,426.37)
241.970	TAXES PAYABLE-OWENSBORO FRANCHISE	(25,496.47)	(23,704.29)	49,454.30	(16,483.84)	-16,429.31	(55,926.26)
241.980	TAXES PAYABLE-HARTFORD FRANCHISE	(511.34)	(452.33)	1,128.92	(282.51)	-321.42	(933.18)
241.990	TAXES PAYABLE-BEAVER DAM FRANCHISE	(1,889.46)	(1,744.36)	4,029.50	(1,295.82)	-1,223.29	(4,050.63)
242.200	ACCRUED PAYROLL	(104,328.81)	(35,783.97)	309,047.75	(48,562.85)	-76,747.17	(294,243.29)
242.201	HOLIDAY PAY	-	-	-	-	0	-
242.202	INCENTIVE/BONUS PAY	-	-	-	-	0	-
242.203	COVID SICK LEAVE (SELF OR FAMILY)	-	-	-	-	0	-
242.204	COVID-CHILD CARE	-	-	-	-	0	-
242.205	COVID MISC LEAVE	-	-	-	-	0	-
242.206	SICK LEAVE-FAMILY SICK LEAVE-MISC LEAVE	-	-	-	-	0	-
242.210	PAYROLL DEDUCTION-UNITED FUND	(2,867.28)	7,155.20	(4,201.92)	(2,785.96)	5,587.24	-
242.220	PAYROLL DEDUCTION-CREDIT UNION	-	-	-	-	0	-
242.230	PAYROLL DED-SURE CONTRUBUTION	-	(83.48)	36.98	-	0	(0.00)
242.240	PAYROLL DED-401K/SUPPLEMENTAL INS/OTHER	4,420.93	(0.65)	1,496.29	2.02	1,185.30	-
242.250	PAYABLE-DEFINED CONTR PENSION PLAN	-	-	50.44	11.77	-62.21	-
242.260	401K LOAN REPAYMENT	574.86	-	(1,498.26)	-	1,117.34	-
242.270	SECTION 125 PREMIUM	-	-	(194.56)	-	0	-
242.280	SECTION 125 MEDICAL SAVINGS	(841.54)	(1,233.54)	(7,852.86)	(3,410.45)	27,385.72	(8,755.62)
242.300	ACCRUED VACATION	1,987.96	(7,299.42)	(5,991.62)	7,941.93	17,989.59	(732,948.52)
242.410	WINTERCARE PAYABLE	-	-	-	-	0	-
242.450	OPERATION ROUNDUP PAYABLE	(1,143.56)	(1,165.14)	2,271.46	(1,180.49)	-1,139.90	(3,543.94)
242.500	OTHER CURRENT/ACCRUED LIABILITIES	-	-	-	-	0	-
242.998	Payroll Clearing	-	-	-	-	0	-

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242.999	PAYROLL CLEARING	-	-	-	-	0	-
252.000	CONSUMER ADV FOR CONST-MOBILE HOMES	3,820.57	-	1,451.30	(396.34)	2,753.16	(36,000.67)
252.100	CONSUMER ADV FOR CONST-TEMP SERVICE	(16,740.50)	(4,692.49)	(23,776.68)	815.80	-8,443.50	(1,592,044.80)
252.200	CUSTOMER CONTRIBUTIONS-NEW LINE	-	-	-	-	0	-
252.250	CUSTOMERS CONTRI-4 YR GUARANTEES	-	-	3,949.20	6,685.80	0	(106,048.00)
252.300	CONTRIBUTION-ARMSTRONG COAL	-	-	-	-	0	-
252.350	CONTRIBUTION-ARMSTRONG C-EQUALITY M	-	-	-	-	0	-
252.360	CONTRIBUTION-ARMSTRONG-LEWIS CREEK	-	-	-	-	0	(477,000.00)
252.400	CONTRIBUTION-SOUTHWIRE	-	-	-	-	0	-
253.000	ADVANCE JOINT-USE RENTAL	75,777.69	48,497.59	72,388.35	72,735.93	-595,617.51	-
253.100	CONSUMER ACCOUNT CR BALANCES-REFUND	-	-	-	-	0	-
253.120	UNREDEEMED GIFT CERTIFICATES	-	-	-	-	-90	(90.00)
253.130	OTHER DEFERRED CR-SMELTER PSC ASSESSMENT	31,723.85	31,723.85	31,723.85	31,723.85	31,723.85	(190,343.15)
253.150	CONSUMER CLEARING ACCOUNT-OTHER	-	-	-	-	0	-
253.200	OTHER DEFERRED CREDITS-BREC ECO DEV	(54,651.01)	4,965.25	4,965.25	4,965.25	4,965.26	-
253.250	DEFERRED CREDIT-BREC HANSON LEASE	-	-	-	-	0	-
253.300	OTHER DEFERRED CREDITS-SPECIAL EQP	23,211.21	40,961.24	(102,631.37)	21,922.15	53,974.28	(197,292.77)
253.350	INSTALL/REMOVAL LABOR AMI 3-PHASE METERS	-	-	-	-	0	-
253.351	INSTALL/REMOVAL LABOR AMI 1-PHASE METERS	-	-	-	-	0	-
253.400	OTHER DEFERRED CREDIT-NISC PATRONAGE CAP	-	-	-	-	-18,162.86	(134,359.57)
302.000	FRANCHISES AND CONSENTS	-	-	-	-	0	19,355.24
360.000	DIST PLANT-LAND AND LAND RIGHTS	-	-	-	-	0	901,744.88
360.100	DIST PLANT-LAND AND LAND RIGHTS	-	-	-	-	0	-
362.000	DIST PLANT-STATION EQUIPMENT	(5,636.96)	27.48	(200.00)	(1,384.81)	0	21,798,536.40
362.100	DIST PLANT-SUPERVISORY CONTROL EQP	442.90	-	372.50	-	17,452.88	1,529,135.74
362.200	MICROWAVE SYSTEM-EQUIPMENT	2,073.95	-	-	30,599.75	0	793,887.88
362.223	MICROWAVE SYSTEM TOWERS	-	-	-	-	0	1,411,546.77
362.300	FIBER EQUIPMENT INSTALLED IN SUBS	3,351.22	-	6,319.08	-	0	229,012.18
362.400	DIST PLANT-OWENSBORO FIBER	-	-	-	7,336.42	0	917,815.08
362.500	SUBSTATION AMI EQUIPMENT	-	-	-	-	0	-
364.000	DIST PLANT-POLES-TOWERS-FIXTURES	228,332.36	188,957.99	340,038.02	126,192.25	295,769.40	98,938,682.91
365.000	DIST PLANT-OVERHEAD CONDUCTORS	55,662.34	(55,751.75)	142,722.39	23,297.42	623,977.93	65,369,746.93
365.999	OCRs-SPECIAL EQUIPMENT CLEARING	-	-	-	-	0	-
366.000	UNDERGROUND CONDUIT	-	-	-	-	0	14,166.24
367.000	DIST PLANT-UNDERGROUND CONDUCTORS	111,928.94	84,359.43	70,620.92	62,306.92	140,664.18	22,598,398.04
368.000	DIST PLANT-LINE TRANSFORMERS	77,680.91	165,767.97	269,124.23	231,635.51	38,176.99	44,415,207.44

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368.999	TRANSFORMERS-SPECIAL EQUIPMENT CLEARING	-	-	-	-	0	-
369.000	DIST PLANT-SERVICES	119,196.13	129,289.44	170,953.59	59,820.35	175,948.12	35,634,598.89
370.000	DIST PLANT-METERS	-	-	-	-	0	-
370.100	DIST PLANT-AMI METERS-PILOT PROGRAM	-	-	-	-	0	-
370.200	DIST PLANT-AMI METERS	41,639.07	(447.02)	114,348.98	(191.02)	-95.51	9,166,493.85
370.500	DIST PLANT-OTHER METER EQUIPMENT	555.17	(12,821.56)	87,630.48	5,801.42	8,820.47	2,406,289.92
370.999	METERS-SPECIAL EQUIPMENT CLEARING	-	-	-	-	0	-
371.000	DIST PLANT-INSTALLED ON CONSUMER	22,531.06	27,609.80	33,880.77	27,275.64	30,060.25	6,831,582.85
373.000	DIST PLANT-STREET&SIGNAL SYSTEMS	2,851.41	7,635.53	8,388.96	8,858.80	2,242.92	1,567,635.29
389.000	GEN PLANT-LAND & LAND RIGHTS	-	-	-	-	0	501,387.70
390.000	GEN PLANT-STRUCTURES & IMPROVEMENTS	-	-	(6,067.73)	-	0	10,735,939.57
390.100	STRUCTURES & IMPROVEMENTS-MARION	-	-	-	-	0	83,887.81
390.200	STRUCTURES & IMPROVEMENTS-STRUGIS	-	-	-	-	-39,350.59	-
391.000	GEN PLANT-OFFICE FURN & FIXTURES	-	-	-	-	-2,845.46	307,742.00
391.100	COMPUTER AND RELATED EQUIPMENT	-	-	(10,334.87)	-	0	913,934.08
391.110	COMPUTER SOFTWARE	-	-	-	-	0	243,550.31
391.150	FIBER OPTIC EQUIPMENT	-	-	-	-	0	33,361.56
392.000	GEN PLANT-TRANSPORTATION EQUIPMENT	-	305,053.16	-	-	0	9,134,407.04
392.100	GEN PLANT-R.O.W. TRANS EQUIPMENT	-	-	-	-	0	-
393.000	GEN PLANT-STORES EQUIPMENT	-	-	-	-	-2,066.76	191,663.23
394.000	GEN PLANT-SHOP & GARAGE EQUIPMENT	-	-	-	-	-341.14	274,399.22
394.100	GEN PLANT-TOOLS & WORKING EQUIPMENT	14,138.22	-	-	-	-13,897.16	419,918.87
394.200	GEN PLT - ROW TOOLS & WORKING EQUIP	-	-	-	-	0	8,210.70
395.000	GEN PLANT-LABORATORY EQUIPMENT	-	-	6,702.86	-	-4,625.77	415,364.20
395.100	LABORTORY EQUIPMENT-MICROWAVE SYS	-	-	(3,475.50)	-	0	12,046.54
395.200	FIBER OPTIC TEST EQUIPMENT	-	-	-	-	0	21,953.11
396.000	GEN PLANT-POWER OPERATED EQUIPMENT	-	-	-	-	0	287,513.22
396.100	GEN PLANT-RIGHT-OF-WAY EQUIPMENT	-	-	-	-	0	31,672.80
396.200	GEN PLANT-POWER OPERATED EQUIPMENT	-	-	-	-	0	332,613.74
396.300	GEN PLANT-TRACK VEHICLES	-	-	-	-	0	480,336.84
397.000	GEN PLANT-COMMUNICATION EQUIPMENT	-	-	-	-	-7,027.46	1,831,395.19
397.100	GEN PLT-COMM EQUIP UNDER CAP LEASE	-	-	-	-	0	-
397.200	GENERAL PLANT-FIBER OPTIC SONET	-	-	-	-	0	252,916.99
398.000	GEN PLANT-MISCELLANEOUS EQUIPMENT	-	-	-	-	-317.99	79,985.25
398.100	GEN PLANT-GIS EQUIPMENT	-	-	-	-	-	135,000.00

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		<b>749,957.70</b>	<b>1,026,397.79</b>	<b>(845,624.27)</b>	<b>341,769.51</b>	<b>156,121.12</b>	<b>2,796,710.18</b>
403.220	GENERAL PLANT DEPRECIATION-CLASS A	-	-	-	-	-	-
403.230	GENERAL PLANT DEPRECIATION-CLASS B	-	-	-	-	-	-
403.240	GENERAL PLANT DEPRECIATION-CLASS C	-	-	-	-	-	-
403.250	DEPRE-DIST PLANT-CLASS C	5,100.65	5,100.65	5,100.65	5,100.65	5,100.65	61,207.80
403.600	DEPRECIATION EXP-DISTRIBUTION PLANT	1,044,154.21	1,045,969.03	1,049,607.07	1,053,139.06	1,055,957.67	12,481,323.08
403.700	DEPRECIATION EXP-GENERAL PLANT	55,609.74	55,604.24	55,695.57	55,075.56	52,792.17	668,376.10
404.000	AMORTIZATION LIMITED TERM ELEC PLT	-	-	-	-	0	-
407.000	AMORTIZATION OF REGULATORY ASSET-AMI	19,240.61	19,240.61	19,240.61	19,240.61	19,240.61	230,887.32
408.120	PROPERTY TAXES-CLASS A	-	-	-	-	0	-
408.121	PROPERTY TAXES-CENTURY HAWESVILLE	-	-	-	-	0	-
408.122	PROPERTY TAXES-CENTURY SEBREE	-	-	-	-	0	-
408.130	PROPERTY TAXES-CLASS B	-	-	-	-	0	-
408.140	PROPERTY TAXES-CLASS C	-	-	-	-	0	-
408.700	TAXES-OTHER	-	-	-	-	0	-
408.710	REGULATORY ASSESSMENT TAX	14,814.77	14,814.77	14,814.77	14,814.77	14,814.77	173,075.92
408.720	REGULATORY ASSESSMENT TAX-CLASS A	-	-	-	-	0	-
408.721	REG ASSESSMENT TAX-H'VILLE SMELTER	12,989.73	12,989.73	12,989.73	12,989.73	12,989.73	134,876.28
408.722	REG ASSESSMENT TAX-SEBREE SMELTER	18,734.12	18,734.12	18,734.12	18,734.12	18,734.12	223,091.04
408.730	REGULATORY ASSESSMENT TAX-CLASS B	3,737.21	3,737.21	3,737.21	3,737.21	3,737.21	43,494.48
408.740	REGULATORY ASSESSMENT TAX-CLASS C	1,882.24	1,882.24	1,882.24	1,882.24	1,882.24	22,784.76
409.100	INCOME TAX EXPENSE	-	10,666.00	-	-	0	26,831.00
415.000	REVENUES FROM GEOTHERMAL	-	-	-	-	0	-
416.000	COSTS & EXPENSES-GEOTHERMAL	-	-	-	-	0	(128.62)
416.100	GENERAL MERCHANDISING ACTIVITIES	-	-	-	-	0	-
417.000	REVENUES-NON UTILITY OPS	-	-	-	-	0	-
417.002	REVENUE-INTERNET-LOCAL/LONG DISTANC	(158.70)	(283.27)	(152.69)	(185.19)	-51.83	(2,050.33)
417.006	POINT-TO-POINT FIBER SERVICE-REVENU	-	-	-	-	0	-
417.007	REVENUE-WIRELESS ISP	-	-	-	-	0	-
417.100	EXPENSES-NON UTILITY OPS	-	-	-	-	0	-
417.102	EXPENSES-INTERNET-LOCAL/LONG DISTAN	5.29	3.97	8.35	5.61	4.6	57.77
417.106	EXPENSES-POINT TO POINT FIBER SERV	-	-	-	-	0	-
417.107	EXPESES-WIRELESS ISP	9.19	9.37	10.32	9.03	9.96	114.52
418.100	EQUITY IN EARNINGS OF SUBSIDIARY	-	-	-	-	0	-
419.000	INTEREST-DIVIDEND INCOME	(140,230.45)	(131,533.09)	(131,537.44)	(125,103.74)	-126,098.79	(1,948,917.11)

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419.100	INTEREST-COMMONWEALTH DEPOSIT	-	-	-	-	0	-
421.000	MISC NON-OPERATING INC-DEDUCTIONS	-	-	-	(98.92)	-1.62	(100.54)
421.100	GAIN ON DISPOSITION OF PROPERTY	-	(314.50)	-	-	0	(5,821.58)
421.200	LOSS ON DISPOSITION OF PROPERTY	-	-	6,568.34	-	13,126.46	58,653.16
421.220	NON-OPERATING INCOME CLASS A	-	-	-	-	0	-
421.230	NON-OPERATING INCOME CLASS B	-	-	-	-	0	-
421.240	NON-OPERATING INCOME CLASS C	-	-	-	-	0	-
423.000	G AND T COOP CAPITAL CREDITS	-	-	-	-	0	-
423.100	CONTRA-ACCOUNT G & T CAPITAL CR	-	-	-	-	0	-
424.000	OTHER CAPITAL CR ALLOCATIONS	(14,077.67)	(19,740.94)	(14,077.67)	(14,077.67)	-9,763.08	(196,305.04)
425.000	MISCELLANEOUS AMORTIZATION	-	-	-	-	0	-
426.100	OTHER INCOME DEDUCTIONS-DONATIONS	100.00	10,622.48	100.00	500.00	18,757.88	59,621.36
426.300	PENALTIES	-	-	-	-	0	-
426.400	MISC INC DED-EXP FOR CIVIC POL ACT	585.00	585.00	784.00	585.00	585	8,047.11
426.500	MISC INC-OTHER DEDUCTIONS	-	-	-	-	0	-
427.100	INTEREST ON REA CONSTRUCTION LOAN	51,061.60	50,806.51	48,781.31	48,552.81	50,033.26	597,299.27
427.125	INTEREST RUS-CLASS C	3,889.49	3,889.49	3,889.49	3,889.49	3,889.49	46,673.88
427.200	INTEREST -LONG TERM DEBT-CFC	82,647.78	81,133.52	83,837.97	81,809.64	82,972.08	998,796.35
427.210	INTEREST ON COBANK LOANS	28,554.95	26,913.48	27,043.76	25,434.93	25,495.96	349,232.62
427.220	INTEREST-FEDERAL FINANCING BANK	240,116.64	225,246.71	238,670.37	230,971.32	239,298.65	3,176,627.27
427.230	INTEREST-RUS TREASURY LOAN	-	-	-	-	0	-
427.300	INTEREST ON CWIP	-	-	-	-	0	-
431.000	INTEREST EXP - CONSUMER DEPOSITS	5,589.02	7,217.67	7,265.42	7,275.69	7,240.29	73,454.70
431.010	INTEREST EXPENSE-RATE REFUND	-	-	-	-	0	-
431.100	INTEREST EXPENSE-SHORT TERM LOANS	-	-	-	-	0	4,458.09
431.200	INTEREST EXPENSE-KMMC DEPOSIT	-	-	-	-	0	-
431.250	INTEREST EXPENSE-AMG ALUMINUM	214.13	207.22	214.13	207.22	214.13	2,521.20
431.300	INTEREST EXP-TYSON	-	-	-	-	0	-
431.350	INTEREST EXPENSE-ALERIS DEPOSIT	-	-	-	-	0	-
431.400	INTEREST EXPENSE-ACMI (ALCOA)	16.04	15.52	16.04	15.52	16.04	188.84
431.410	INTEREST EXPENSE-ROUGH CREEK MINE	-	-	-	-	0	-
431.420	INTEREST EXPENSE-HARTHSORNE MINING	-	-	-	-	0	-
431.440	INTEREST EXPENSE-PRECOAT METAL DEPOSIT	591.94	572.84	591.94	572.84	591.94	6,969.59
431.450	INTEREST EXPENSE-SOUTHWIRE DEPOSIT	-	-	-	-	0	-
431.460	INTEREST EXP-SEBREE MINING-KMMC	17.14	16.59	17.14	16.59	17.14	201.82
431.470	INT EXP-SEBREE MINING-ALLIED RES	24.19	23.41	24.19	23.41	24.19	284.82

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ACCOUNT	DESCRIPTION	Aug-19 AMOUNT	Sep-19 AMOUNT	Oct-19 AMOUNT	Nov-19 AMOUNT	Dec-19 AMOUNT	ENDING BALANCE
431.480	INTEREST EXPENSE-VALLEY GRAIN	-	-	-	-	0	-
431.500	INTEREST EXP-ARMSTRONG-EQUALITY MIN	-	-	-	-	0	-
431.530	INTEREST EXPENSE-PENNYRILE	665.51	644.05	665.51	644.05	665.51	7,770.46
431.550	INTEREST EXPENSE-ACCURIDE DEPOSIT	741.77	717.84	741.77	717.84	741.77	8,733.74
431.600	INTEREST EXPENSE-HOPKINS CO COAL	14.22	13.76	14.22	13.76	14.22	167.42
431.650	INTEREST EXPENSE-DOTIKI	9.16	8.87	9.16	8.87	9.16	107.88
431.700	INTEREST EXPENSE-MIDWAY MINE	-	-	-	-	0	-
431.710	INTEREST EXP-WEST KY RIVER LOADOUT-DOCK	1,612.47	1,560.46	1,612.47	1,560.46	1,612.47	18,985.56
431.720	INTEREST EXP-WEST KY RESOURCES-EQUALITY	335.50	324.67	335.50	324.67	335.5	3,950.21
431.730	INTEREST EXP-WEST KY RESOURCES-LEWIS CRE	112.99	109.35	112.99	109.35	112.99	1,330.39
431.740	INTEREST EXP-WEST KY RAIL LOADOUT-MIDWAY	335.41	324.59	335.41	324.59	335.41	3,949.18
431.750	INTEREST EXPENSE-ARMSTRONG-LEWIS CK	-	-	-	-	0	-
431.800	INTEREST EXP-ARMSTRONG COAL-DOCK	-	-	-	-	0	-
431.900	INTEREST EXPENSE-OTHER	-	-	-	-	0	-
434.000	EXTRAORDINARY INCOME	-	-	-	-	0	-
435.000	EXTRAORDINARY DEDUCTIONS	-	-	-	-	0	-
435.100	CUMULATIVE EFFECT ON PRIOR YEARS	-	-	-	-	0	-
440.100	REVENUE-RESIDENTIAL(EXCLUD SEASONAL	(8,100,473.70)	(7,572,670.17)	(5,305,665.88)	(7,289,782.69)	-7,695,467.92	(85,712,108.23)
440.200	REVENUE-RESIDENTIAL-SEASONAL	(10,796.53)	(10,605.87)	(7,722.22)	(11,673.15)	-11,500.72	(116,196.62)
442.100	REVENUE-COMMERCIAL-SINGLE PHASE	(1,394,922.10)	(1,466,941.15)	(1,147,321.33)	(1,099,050.34)	-1,122,826.95	(14,272,864.27)
442.101	REV-COMMERCIAL-3PHASE-UNDER 1000KW	(1,662,833.92)	(1,666,889.41)	(1,399,709.55)	(1,288,591.80)	-1,304,484.36	(16,896,101.34)
442.200	REV-COMMERCIAL-3PHASE(OVER 1000KW)3	(755,966.24)	(702,385.68)	(693,732.13)	(627,025.39)	-602,118.43	(8,061,480.29)
442.210	REVENUE-COMM-ALERIS	(1,151,597.47)	(1,109,923.70)	(1,055,734.11)	(1,137,553.08)	-1,186,904.55	(13,900,932.43)
442.214	REVENUE-CENTURY SEBREE-BREC	(3,012.40)	(3,104.92)	(3,220.24)	(3,228.04)	-3,598.56	(38,235.39)
442.215	REVENUE-CENTURY SEBREE-EDF	(8,402,098.52)	(9,800,688.20)	(8,563,090.06)	(21,009,745.12)	-7,310,266.61	(108,407,683.09)
442.216	REVENUE-CENTURY SEBREE-KENERGY	(35,321.60)	(34,947.41)	(34,561.41)	10,045,716.27	-34,795.41	(416,499.10)
442.220	REVENUE-INDUSTRIAL-DOMTAR	(958,795.90)	(1,009,738.66)	(938,427.21)	(854,874.40)	-901,841.21	(13,132,945.76)
442.230	REVENUE-CENTURY HAWESVILLE-BREC	-	-	-	-	0	-
442.231	REVENUE-CENTURY HAWESVILLE-EDF	(6,581,313.09)	(6,518,390.84)	(5,945,999.34)	(7,630,818.10)	-5,760,285.48	(87,570,602.98)
442.232	REVENUE-CENTURY HAWESVILLE-KENERGY	(26,172.05)	(26,268.37)	(25,518.41)	(25,893.73)	-25,945.55	(300,832.88)
442.240	REVENUE-INDUSTRIAL ALCOA AUTO CAST	(2,516.06)	(2,592.09)	(2,734.24)	(2,997.33)	-3,060.42	(33,608.65)
442.271	REVENUE-WEST KY RIVER LOADOUT-DOCK	(291,644.16)	(234,004.29)	(252,375.78)	(269,666.36)	-275,826.23	(3,516,203.96)
442.272	REVENUE-WEST KY RESOURCES-EQUALITY	(33,485.62)	(32,640.90)	(32,587.21)	(32,426.00)	-32,798.63	(394,091.35)
442.273	REVENUE-WEST KY RESOURCES-LEWIS CREEK	(11,371.19)	(10,444.09)	(9,449.72)	(9,365.93)	-10,484.76	(134,490.26)
442.274	REVENUE-WEST KY RAIL LOADOUT-MIDWAY	(50,859.19)	(51,352.16)	(43,330.35)	(47,148.12)	-48,682.01	(663,202.59)
442.275	REVENUE-ARMSTRONG DOCK	-	-	-	-	0	-



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ACCOUNT	DESCRIPTION	Aug-19 AMOUNT	Sep-19 AMOUNT	Oct-19 AMOUNT	Nov-19 AMOUNT	Dec-19 AMOUNT	ENDING BALANCE
442.276	REVENUE-ARMSTRONG-EQUALITY MINE	-	-	-	-	0	-
442.279	REVENUE-ARMSTRONG-LEWIS CREEK	-	-	-	-	0	-
442.280	REVENUE-COMM- PRECOAT METALS	(117,914.45)	(106,262.33)	(115,993.82)	(107,857.95)	-103,760.23	(1,347,913.53)
442.290	REVENUE-INDUSTRIAL-KIMBERLY CLARK	(1,435,184.16)	(1,390,451.60)	(1,413,662.38)	(1,429,212.74)	-1,383,431.32	(16,979,977.52)
442.298	REVENUE-MIDWAY MINE & PREP PLANT	-	-	-	-	0	-
442.801	REVENUE-ACCURIDE	(171,810.68)	(158,855.07)	(148,721.95)	(134,004.00)	-124,843.63	(1,881,569.40)
442.802	REVENUE-SEBREE MINING-KMMC	(1,271.84)	(1,241.73)	(1,238.37)	(1,230.16)	-1,246.67	(14,987.53)
442.803	REVENUE-SEBREE MINING-STEAMPORT	(4,155.85)	(4,095.09)	(4,094.59)	(4,305.90)	-4,310.00	(51,933.13)
442.804	REVENUE-ALLIED RESOURCES	-	-	-	-	0	-
442.805	REVENUE-HOPKINS CO COAL	(2,146.25)	(2,099.51)	(2,136.42)	(2,839.46)	-2,772.34	(30,407.92)
442.806	REVENUE-DOTIKI #3	(2,399.74)	(2,384.66)	(2,023.74)	(1,656.04)	-1,700.47	(24,441.30)
442.807	REVENUE-TYSON	(528,553.43)	(496,413.91)	(496,014.66)	(425,289.60)	-446,008.06	(5,613,308.99)
442.808	REVENUE-AMG ALUMINUM	(38,142.20)	(33,965.44)	(42,327.70)	(39,242.46)	-39,999.83	(474,387.06)
442.809	REVENUE-ELK CREEK MINE-HOPKINS CO C	-	-	-	-	0	-
442.810	REVENUE-KMMC L L C	-	-	-	-	0	-
442.811	REVENUE-PATRIOT COAL	-	-	-	-	0	-
442.812	REVENUE-SOUTHWIRE	(284,119.30)	(276,985.38)	(285,000.23)	(264,373.63)	-259,371.47	(3,249,100.63)
442.814	REVENUE-VALLEY GRAIN	(71,662.12)	(64,537.61)	(49,679.50)	(48,012.61)	-49,841.73	(796,804.09)
442.816	REVENUE-HARTSHORNE MINING	(76,913.17)	(78,019.96)	(92,655.07)	(103,163.87)	-102,441.34	(778,882.44)
442.817	REVENUE-ROUGH CREEK MINE LLC	-	-	-	-	0	-
442.819	REVENUE-PENNYRILE	(143,764.85)	(83,179.11)	(61,103.90)	(52,508.15)	-7,969.11	(1,429,663.11)
444.000	REVENUE-PUBLIC STREET&HWY LIGHTS 5	(38,493.32)	(38,567.42)	(38,402.00)	(38,328.42)	-38,066.37	(457,124.37)
445.000	REVENUE-PUBLIC AUTHORITIES-SINGLE P	(118,828.78)	(109,800.51)	(80,959.91)	(88,941.77)	-95,559.81	(1,153,270.54)
445.100	REVENUE-PUBLIC AUTHORITIES-3PHASE	(291,790.27)	(329,515.55)	(241,395.31)	(286,373.67)	-269,761.39	(3,311,517.95)
450.000	REVENUE-FORFEITED DISCOUNTS	(71,772.69)	(59,389.21)	(79,952.42)	(46,383.73)	-70,614.47	(723,339.50)
450.220	FORFEITED DISCOUNTS-CLASS A	-	-	-	-	0	-
450.230	FORFEITED DISCOUNTS-CLASS B	-	-	-	-	0	-
450.240	FORFEITED DISCOUNTS-CLASS C	-	-	-	-	0	-
451.000	REVENUE-TURN-ON CHARGE	(48.00)	(156.00)	(369.00)	(237.00)	-189	(1,947.00)
451.100	REVENUE-RECONNECT CHARGE	(4,377.00)	(4,941.00)	(5,382.00)	(4,488.00)	-3,051.00	(51,945.00)
451.200	REVENUE-TERMINATION OR FIELD CONNEC	(7,974.00)	(10,647.00)	(9,438.00)	(7,311.00)	-6,015.00	(101,283.00)
451.220	MISC SERVICE REVENUES-CLASS A	-	-	-	-	0	-
451.230	MISC SERVICE REVENUE-CLASS B	-	-	-	-	0	-
451.240	MISC SERVICE REVENUE-CLASS C	-	-	-	(6,818.73)	-2,481.14	(9,299.87)
451.300	REVENUE-SPECIAL METER READING CHARG	-	-	-	-	0	-
451.400	REVENUE-METER TEST CHARGE	(52.00)	-	(52.00)	52.00	0	(416.00)

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ACCOUNT	DESCRIPTION	Aug-19 AMOUNT	Sep-19 AMOUNT	Oct-19 AMOUNT	Nov-19 AMOUNT	Dec-19 AMOUNT	ENDING BALANCE
451.500	REVENUE-RETURNED CHECK CHARGE	(793.00)	(871.00)	(1,131.00)	(858.00)	-975	(10,205.00)
451.600	REVENUE-UNNECESSARY TRIP BY S/MAN	-	-	-	-	0	(33.00)
451.700	REVENUE-S/C TO CHG S/L BULB TO LED	-	-	-	-	-52	(102.00)
454.000	REVENUE-RENT FROM BELL SOUTH ATTACH	(55,371.96)	(55,371.96)	(55,371.96)	(55,371.96)	-55,371.93	(658,989.12)
454.100	REVENUE-RENTAL FROM TOWER LEASES	(15,804.98)	(15,804.98)	(15,804.98)	(15,804.98)	-17,721.02	(190,540.80)
454.110	REVENUE-RENT-CABLE CO & OTHER TELEP	(9,436.47)	(9,436.47)	(9,436.47)	(9,436.47)	-9,436.47	(114,019.68)
454.120	REVENUE-FIBER LEASING	-	-	-	-	-65.25	(2,465.25)
454.200	REVENUE-RENTAL PERSONAL PROPERTY	-	-	-	-	0	-
454.300	REVENUE-ERVIN CABLE	-	-	-	-	1,500.00	(1,020.00)
456.000	KY SALES TAX RETURN COMPENSATION	(50.00)	(50.00)	(50.00)	(50.00)	-50	(600.00)
555.000	PURCHASED POWER RURAL	8,873,050.93	8,438,349.91	6,961,615.36	7,722,329.29	7,664,856.51	93,259,771.71
555.100	PURCHASED POWER-MEMBER GENERATED KWH	-	-	-	-	0	-
555.101	PURCHASED POWER-ACCURIDE	162,132.95	149,871.74	140,357.38	126,486.46	117,933.21	1,777,637.11
555.102	POWER COST-SEBREE MINING-KMMC	1,171.84	1,141.73	1,138.37	1,130.16	1,146.67	13,787.53
555.103	POWER COST-SEBREE MINING-STEAMPORT	3,976.79	3,914.97	3,914.36	4,111.58	4,117.94	49,609.64
555.104	PURCHASED POWER-ALLIED RESOURCES	-	-	-	-	0	-
555.105	PURCHASED POWER-HOPKINS CO COAL	1,984.86	1,939.26	1,973.70	2,635.40	2,577.69	28,183.80
555.106	PURCHASED POWER-DOTIKI #3	2,209.02	2,195.17	1,849.94	1,496.05	1,540.15	22,340.48
555.107	PURCHASED POWER-TYSON	490,297.26	460,002.87	459,509.36	392,711.24	412,076.12	5,193,054.28
555.108	PURCHASED POWER-AMG ALLOYS	36,704.18	32,787.49	40,575.12	37,718.95	38,438.55	456,263.69
555.109	PURCHASE POWER-PENNYRILE ENERGY	137,463.50	80,611.82	60,082.50	52,070.53	7,373.13	1,371,741.34
555.110	PURCHASED POWER-KMMC L L C	-	-	-	-	0	-
555.111	PURCHASED POWER-PATRIOT COAL	-	-	-	-	0	-
555.112	PURCHASED POWER-SOUTHWIRE	269,383.19	262,631.39	269,988.48	250,991.91	246,394.20	3,082,757.16
555.113	POWER COST-ELK CREEK MINE-HOPKINS C	-	-	-	-	0	-
555.114	PURCHASED POWER-VALLEY GRAIN	66,555.40	59,828.06	45,545.34	43,985.99	45,738.69	738,164.77
555.116	PURCHASED POWER-ARMSTRONG-EQUALITY	-	-	-	-	0	-
555.118	PURCHASED POWER-ARMSTRONG DOCK	-	-	-	-	0	-
555.119	PURCHASED POWER-ARMSTRONG LEWIS CRK	-	-	-	-	0	-
555.200	PURCHASED POWER-ALERIS	1,147,267.86	1,105,731.73	1,051,772.78	1,133,325.04	1,182,490.09	13,848,826.74
555.210	PURCH POWER-WEST KY RIVER LOADOUT DOCK	280,364.18	225,756.88	243,224.15	259,501.50	265,221.71	3,379,089.72
555.220	PURCH POWER-WEST KY RESOURCES-EQUALITY	33,316.02	32,472.76	32,416.89	32,253.03	32,631.59	392,088.92
555.230	PURCH POWER-WEST KY RESOURCES-LEWIS CREE	11,134.47	10,264.77	9,328.67	9,246.27	10,302.04	131,827.90
555.240	PURCH POWER-WEST KY RAIL LOADOUT-MIDWAY	49,963.16	50,400.49	42,596.23	46,150.09	47,610.15	648,225.36
555.260	PURCHASED POWER-HARTSHORNE MINING	73,571.78	74,695.53	88,549.83	98,896.76	98,754.40	747,085.18
555.270	PURCHASED POWER-ROUGH CREEK MINE LLC	-	-	-	-	0	-

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ACCOUNT	DESCRIPTION	Aug-19 AMOUNT	Sep-19 AMOUNT	Oct-19 AMOUNT	Nov-19 AMOUNT	Dec-19 AMOUNT	ENDING BALANCE
555.300	PURCHASED POWER-DOMTAR	949,493.74	1,002,304.30	929,267.05	846,014.23	893,045.26	13,025,809.90
555.400	PURCHASED POWER-CENTURY HAWESVILLE-BREC	-	-	-	-	0	-
555.401	PURCHASED POWER-CENTURY HAWESVILLE-EDF	6,580,907.29	6,519,197.04	5,945,765.87	7,630,794.42	5,760,097.67	87,572,368.89
555.500	PURCHASED POWER---ALCOA AUTO CASTIN	2,328.81	2,407.47	2,538.42	2,780.22	2,838.88	31,191.17
555.600	PURCHASED POWER-CENTURY SEBREE-BREC	3,012.40	3,104.92	(8,037,169.78)	3,228.04	3,598.56	38,235.39
555.601	PURCHASED POWER-CENTURY SEBREE-EDF	8,402,136.95	9,801,135.69	16,603,134.05	10,929,289.33	7,309,874.69	108,407,837.49
555.900	PURCHASED POWER- PRECOAT METALS	112,404.51	101,464.19	110,546.32	103,074.74	99,259.69	1,286,691.97
555.950	PURCHASED POWER-KIMBERLY CLARK	1,429,964.70	1,385,376.67	1,408,484.32	1,424,074.01	1,378,455.46	16,918,767.86
555.970	POWER COST-MIDWAY MINE & PREP PLANT	-	-	-	-	0	-
580.000	DISTRIBUTION-EXP-OPS-SUPERVISION	-	-	-	-	0	-
581.000	LOAD DISPATCHING & VOLTAGE CONTROL	-	-	-	-	0	-
582.000	DISTRIBUTION-EXP-OPS STATION EXP	20,212.85	20,212.85	20,384.23	20,384.23	20,646.49	250,790.69
582.200	DIST EXP OPR - MICROWAVE SYSTEM	4,931.99	3,526.54	3,246.48	4,531.30	6,385.28	54,269.27
582.250	EXP-LSE TOWER SPACE TO CELL PROVIDE	-	-	-	-	0	-
583.000	DISTRIBUTION-EXP-OPS OVERHEAD LINE	67,962.63	(53,709.92)	78,200.42	61,499.26	122,977.97	937,866.06
583.100	OPERATION OVERHEAD LINES-MAJOR STOR	-	-	-	-	0	-
583.200	OVERHEAD LINE EXP-SPECIAL EQUIPMENT	-	-	-	-	0	-
583.300	OVERHEAD LINE EXP-PCB INSPECTIONS	-	-	-	-	0	-
583.400	PSC LINE PATROL	-	-	-	-	0	-
583.500	OSMOSE POLE INSPECTION-COOP LABOR	-	-	-	-	0	-
584.000	DISTRIBUTION-EXP-OPS-UNDERGROUND	11,439.31	11,439.31	11,584.60	11,584.60	11,865.39	143,008.17
584.200	UNDERGROUND LINE EXP-SPECIAL EQUIP	-	-	-	-	0	-
584.400	PSC LINE PATROL-UNDERGROUND	-	-	-	-	0	-
586.000	DISTRIBUTION-EXP-OPS METERS	(3,756.05)	1,902.16	(19,853.07)	(17,635.88)	685.29	22,675.28
586.100	DISTRIBUTION EXP-OPS SPECIAL TEST	-	-	-	-	0	-
586.200	DISTRIBUTION EXPENSE-METERS-STORM	-	-	-	-	0	-
587.000	DIST EXP-OPS CONSUMER INSTALLATION	4,945.11	4,945.11	5,007.92	5,007.92	5,129.30	60,094.37
588.000	DIST EXP-OPS MISCELLANEOUS DIST	211,919.80	226,996.45	236,460.42	201,333.12	237,292.68	2,734,508.14
588.200	DIST EXP-OPS-STORM-PHONES/DISPATCH	-	-	-	-	9,802.48	9,802.48
588.210	DIST-EXP-OPS STORM-FEMA REIMBURSEME	-	-	-	-	0	-
590.000	DIST EXP-MAIN-SUPERVISION-ENG	-	-	-	-	0	-
592.000	DIST EXP-MAIN-STATION EQUIPMENT	31,682.91	24,160.84	32,450.53	46,270.03	59,613.32	517,199.27
592.100	DIST EXP-MAIN-SUPERVISORY CONTROL	8,391.94	6,322.71	9,921.35	6,852.43	7,359.79	107,425.87
592.200	DIST EXP MAIN-MICROWAVE SYSTEM	4,786.95	2,571.50	9,472.87	4,450.48	7,642.10	95,073.21
592.250	DIST EXPENSE-STATION EQUIP-CLASS C	2,895.63	2,895.63	2,895.63	2,895.63	2,895.63	34,747.56
593.000	DIST EXP-MAIN-OVERHEAD LINES	361,845.32	314,418.45	384,423.59	294,656.81	357,338.12	3,972,090.82

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ACCOUNT	DESCRIPTION	Aug-19 AMOUNT	Sep-19 AMOUNT	Oct-19 AMOUNT	Nov-19 AMOUNT	Dec-19 AMOUNT	ENDING BALANCE
593.200	DIST EXP-MAIN-STORM DAMAGE	-	-	-	-	103,637.03	103,637.03
593.250	DIST EXPENSE-OVERHEAD LINE-CLASS C	2,895.63	2,895.63	2,895.63	2,895.63	2,895.63	34,747.56
593.300	MAINTENANCE OF OVERHEAD LINES-ROW	225,317.21	59,765.20	162,884.26	245,467.12	415,985.67	2,836,349.27
593.400	REPAIRS/PSC LINE PATROL	-	-	-	-	0	-
593.500	DIST EXP-MAIN-OVERHD LINES CREW 50	-	-	-	-	0	-
593.600	DIST EXP-MAIN-OVERHD LINES CREW 55	-	-	-	-	0	-
593.700	DIST EXP-MAIN-OH LINES TEMP CREWS	-	-	-	-	0	-
593.800	DIST EXP-MAINTENANCE-ACCIDENT BILLINGS	(2,761.83)	(367.47)	(258.78)	552.65	-71.42	(342.60)
594.000	DIST EXP-MAIN-UNDERGROUND LINES	42,558.30	32,662.20	36,800.89	26,745.58	38,563.46	407,613.53
595.000	DIST EXP-MAIN-LINE TRANSFORMERS	2,887.52	1,499.55	1,084.40	3,689.58	1,836.49	34,429.46
596.000	DIST EXP-MAIN-ST LIGHTS-SIGNALS	2,586.26	2,672.92	3,079.99	2,415.91	5,312.74	45,766.06
597.000	DIST EXP-MAIN-METERS	4,975.88	2,138.72	1,360.57	1,885.55	1,709.38	114,381.66
598.000	DIST EXP-MISC DISTRIBUTION PLT	21,040.68	24,728.00	22,801.62	10,661.14	20,454.23	288,866.31
901.000	CONSUMER ACC EXP-OPS SUPERVISION	-	-	-	-	0	-
902.000	CONS ACC EXP-OPS ANN METER READING	-	-	-	-	0	-
902.100	CONSUMER ACC EXP-OPS METER READING	-	-	-	-	0	-
902.220	METER READING-CLASS A	-	-	-	-	0	-
902.230	METER READING-CLASS B	-	-	-	-	0	-
902.240	METER READING- CLASS C	-	-	-	-	0	-
903.000	CONSUMER ACC EXP-OPS RECORD-COLLECT	266,368.62	271,425.55	299,199.37	261,725.45	338,557.01	3,325,279.40
903.100	CONSUMER ACC EXP-OPS RECORD COLLECT	-	-	-	-	0	-
903.200	DATA PROCESSING EXPENSE	-	-	-	-	0	-
903.220	BILLING-CLASS A	-	-	-	-	0	-
903.221	BILLING-CLASS A H'VILLE SMELTER	342.58	342.66	403.14	342.50	402.96	3,788.73
903.222	BILINGS-CLASS A SEBREE SMELTER	327.57	327.65	388.13	327.49	387.95	3,885.56
903.230	BILLING-CLASS B	13.79	14.04	15.47	13.56	14.93	171.77
903.240	BILLING-CLASS C	78.16	79.57	87.65	76.85	84.64	973.38
904.000	CONSUMER ACC EXP-OPS UNCOLLECT-ACCT	-	-	-	-	-26,454.00	63,546.00
904.220	BAD DEBT-CLASS A	-	-	-	-	0	-
904.230	BAD DEBT-CLASS B	-	-	-	-	0	-
904.240	BAD DEBT-CLASS C	-	-	-	-	0	(5,138.41)
907.000	ADM/CONSUMER SVC AND INFOR. EXP.	-	-	-	-	0	-
908.000	CUSTOMER ASSISTANCE EXPENSE	21,116.80	22,885.01	27,878.30	26,613.97	29,375.27	313,024.35
908.100	CUSTOMER ASSIST EXP-RCS AUDIT	-	-	-	-	0	-
908.200	CUSTOMER ASST EXP-CACS AUDIT	-	-	-	-	0	-
908.220	CUSTOMER ASSISTANCE-CLASS A	-	-	-	-	0	-

**Kenergy Corp**  
**Case No. 2021-00066**  
**Exhibit 35**  
**Trial Balance**  
**For the test year ended December 31, 2019**

ACCOUNT	DESCRIPTION	Aug-19 AMOUNT	Sep-19 AMOUNT	Oct-19 AMOUNT	Nov-19 AMOUNT	Dec-19 AMOUNT	ENDING BALANCE
908.221	CUSTOMER ASSISTANCE-CENTURY H'VILLE	1.88	2.04	2.43	2.29	2.1	27.66
908.222	CUSTOMER ASSISTANCE-CENTURY SEBREE	1.88	2.04	2.43	2.29	2.1	27.66
908.230	CUSTOMER ASSISTANCE-CLASS B	5.67	6.12	7.26	6.85	6.28	82.93
908.240	CUSTOMER ASSISTANCE-CLASS C	32.10	34.67	41.14	38.88	35.62	470.13
908.300	GREC REBATES - WATER HEATERS	-	-	-	-	0	-
908.400	CUSTOMER ASSISTANCE-KEY ACCOUNTS	-	-	-	-	0	-
909.000	INFORMATIONAL ADVERTISING	-	-	-	-	0	-
909.100	INFORMATION & ADVER EXP-RCS PROGRAM	-	-	-	-	0	-
909.200	INFORMATION & ADV EXP-CACS PROGRAM	-	-	-	-	0	-
909.300	INFORMATION & ADV - WATER HEATER	-	-	-	-	0	-
910.000	MISC CUSTOMER SERVICE & INFO EXP	-	-	-	-	0	-
910.100	MISC CUSTOMER SERV EXPENSE-RCS PROG	-	-	-	-	0	-
910.200	MISC CUSTOMER SERV EXP-CACS PROGRAM	-	-	-	-	0	-
910.300	COST AND EXPENSES - WATER HEATERS	-	-	-	-	0	-
912.000	DEMONSTRATING AND SELLING EXPENSE	-	-	-	-	0	-
913.000	MEMBER AND PUBLIC RELATION EXPENSES	-	-	-	-	0	-
913.220	C & I PROGRAM-CLASS A	-	-	-	-	0	-
913.221	C&I PROGRAM-CLASS A-H'VILLE SMELTER	-	-	-	-	0	-
913.222	C&I PROGRAM-CLASS A-SEBREE SMELTER	-	-	-	-	0	-
913.230	C & I PROGRAM-CLASS B	-	-	-	-	0	-
913.240	C & I PROGRAM-CLASS C	-	-	-	-	0	-
920.000	ADM-GEN EXP-OPS-EXECUTIVE SALARY	158,605.18	148,724.51	175,152.71	149,335.54	209,387.46	1,971,182.12
920.100	ADM-GEN EXPENSE-BROADBAND SUBSIDIARY	-	-	-	-	0	-
920.200	ADM-GEN EXPENSE-OPS-GEN OFF SALARY	-	-	-	-	0	-
920.220	DIRECT MANAGEMENT LABOR-CLASS A	-	-	-	-	-7.09	(7.09)
920.221	ALLOCATED GEN MANAGEMENT-CLASS A	-	-	-	-	0	-
920.222	ALLOC GEN MGMT CLASS A-H'VILLE SMEL	10.36	6.95	10.90	9.51	10.74	130.90
920.223	ALLOC GEN MGMT-CLASS A SEBREE SMEL	10.36	6.95	10.90	9.51	10.74	130.90
920.230	DIRECT MANAGEMENT LABOR-CLASS B	-	-	-	-	4.52	250.31
920.231	ALLOCATED GEN MANAGEMENT-CLASS B	-	-	-	-	147.98	162.73
920.232	EMPLOYEE TRAINING & OTHER CLASS B	-	-	-	-	0	-
920.240	DIRECT MANAGEMENT LABOR-CLASS C	-	-	-	-	1,023.91	1,023.91
920.241	ALLOCATED GEN MANAGEMENT-CLASS C	-	-	-	-	103.1	103.10
920.242	EMPLOYEE TRAINING & OTHER-CLASS C	-	-	-	-	0	-
920.250	DIRECT MGMT LABOR-HAWESVILLE SMELTE	84.29	76.59	121.33	115.76	126.09	1,358.42
920.260	DIRECT MGMT LABOR-SEBREE SMELTER	84.28	76.57	121.33	115.76	126.1	1,358.42

**Kenergy Corp**  
**Case No. 2021-00066**  
**Exhibit 35**  
**Trial Balance**  
**For the test year ended December 31, 2019**

ACCOUNT	DESCRIPTION	Aug-19 AMOUNT	Sep-19 AMOUNT	Oct-19 AMOUNT	Nov-19 AMOUNT	Dec-19 AMOUNT	ENDING BALANCE
920.300	ADM-GEN EXPENSE-OPS-OFFICE SALARIES	-	-	-	-	0	-
921.000	ADM-GEN EXPENSE	19,485.45	18,593.99	18,264.26	13,746.88	27,302.98	247,198.08
921.220	OFFICE EQUIP/SUPPLIES CLASS A	-	-	-	-	0	-
921.221	OFFICE SUPPLIES CLASS A-H'VILLE SM	62.89	66.85	62.21	84.56	109.29	1,064.45
921.222	OFFICE SUPPLIES-CLASS A-SEBREE SMEL	80.07	82.16	79.32	108.16	136.5	1,243.96
921.230	OFFICE EQUIP/SUPPLIES CLASS B	95.22	100.12	88.19	128.79	163.84	1,509.24
921.231	PRINTING CLASS B	-	-	-	-	0	-
921.240	OFFICE EQUIP/SUPPLIES CLASS C	491.76	519.24	457.72	614.63	735.6	7,403.19
921.241	PRINTING CLASS C	-	-	-	-	0	-
923.000	OUTSIDE SERVICES - GENERAL	1,350.57	1,748.89	1,351.52	9,325.12	2,917.03	49,662.89
923.100	OUTSIDE SVCS-DISPOSAL SITE CLEANUP	-	-	-	-	0	-
923.200	OUTSIDE SVCS-HAWESVILLE MUNICIPAL	-	-	-	-	0	-
923.220	DIRECT OUTSIDE SERVICES CLASS A	-	-	-	-	0	-
923.221	OUTSIDE SERVS-CLASS A H'VILLE SMELT	4.36	6.29	4.60	57.36	11.68	234.66
923.222	OUTSIDE SERVS-CLASS A-SEBREE SMELTE	5.55	7.73	5.87	73.37	14.58	277.49
923.230	DIRECT OUTSIDE SERVICES CLASS B	6.60	9.42	6.53	87.36	17.5	337.64
923.240	DIRECT OUTSIDE SERVICES CLASS C	925.33	242.59	382.62	1,734.43	659.84	7,224.20
923.300	OUTSIDE SVCS-BREC BANKRUPTCY	-	-	-	-	0	-
924.000	PROPERTY INSURANCE	-	-	-	-	0	-
925.000	INJURIES AND DAMAGES	-	-	-	-	0	-
926.000	EMPLOYEE PENSIONS AND BENEFITS	-	-	-	-	0	-
927.000	FRANCHISES-ANNUAL	-	-	-	-	0	5,787.88
928.000	REGULATORY COMM. EXPENSE	19.50	-	1,008.46	-	0	2,105.58
928.100	EXPENSES-2004 RATE CASE	-	-	-	-	0	-
928.200	2006 RATE CASE	-	-	-	-	0	-
928.220	PSC EXPENSE-CLASS A	-	-	-	-	0	-
928.230	PSC EXPENSE-CLASS B	-	-	-	-	0	-
928.240	PSC EXPENSES-CLASS C	-	-	-	-	0	-
928.300	EXPENSES-CASE #2006-00494	-	-	-	-	0	-
928.500	2013 FLOW THRU CASE-H'VILL SMELTER	-	-	-	-	0	-
928.600	2013 FLOW THRU CASE-SEBREE SMELTER	-	-	-	-	0	-
928.610	2013 BREC CASE-SEBREE SMELTER	-	-	-	-	0	-
930.100	GENERAL ADVERTISING EXPENSES	-	-	-	-	1,762.17	1,762.17
930.200	MISC GENERAL EXPENSES	35,019.21	47,684.26	64,006.32	31,308.63	23,317.59	476,260.35
930.201	DUES ASSOC. & COMMUNITY AGENGY	-	-	-	-	0	-
930.203	GENERAL EXPENSE-ANNUAL MTG & CAP CR	-	-	-	-	0	-

**Kenergy Corp**  
**Case No. 2021-00066**  
**Exhibit 35**  
**Trial Balance**  
**For the test year ended December 31, 2019**

ACCOUNT	DESCRIPTION	Aug-19 AMOUNT	Sep-19 AMOUNT	Oct-19 AMOUNT	Nov-19 AMOUNT	Dec-19 AMOUNT	ENDING BALANCE
930.204	GENERAL EXPENSE-OTHER	-	-	-	-	0	-
930.210	DIRECTORS FEES & EXPENSES	20,117.41	19,694.31	18,260.02	17,471.49	24,660.03	206,251.03
930.220	ADVERTISING GENERAL-CLASS A	-	-	-	-	0	-
930.221	OTHER A & G CLASS A	-	-	-	-	0	-
930.222	OTHER A&G-CLASS A H'VILLE SMELTER	177.96	242.25	280.20	299.50	177.84	2,938.82
930.223	OTHER A&G-CLASS A SEBREE SMELTER	226.56	297.73	357.28	383.10	222.12	3,461.75
930.230	ADVERTISING GENERAL-CLASS B	-	-	-	-	0	-
930.231	OTHER A & G CLASS B	269.44	362.79	397.21	456.15	118.62	4,030.49
930.240	ADVERTISING GENERAL-CLASS C	-	-	-	-	0	-
930.241	OTHER A & G CLASS C	1,391.50	1,881.57	2,061.67	2,176.94	1,196.96	20,680.05
935.000	MAINT OF GENERAL PLANT	102,626.53	77,576.85	69,143.52	70,341.01	71,688.49	944,254.67
935.100	MAINT OF MOBILE RADIO SYSTEM	-	-	-	-	0	-
935.220	BUILDINGS/GROUNDS CLASS A	-	-	-	-	0	-
935.221	BLDGS/GROUNDS CLASS A-H'VILLE SMELT	6.70	3.63	4.30	4.48	3.76	60.04
935.222	BLDGS/GROUNDS CLASS A-SEBREE SMELTE	6.70	3.63	4.30	4.48	3.76	60.04
935.230	BUILDINGS/GROUNDS CLASS B	-	-	-	-	0	6.86
935.240	BUILDING/GROUNDS CLASS C	-	-	-	-	36.09	36.09
998.000	998 CLEARING	-	-	-	-	0	-
998.100	PROFIT CLEARING OPERATING	-	-	-	-	0.00	-
998.200	PROFIT CLEARING NON-OPERATING	-	-	-	-	0.00	-
999.000	999 CLEARING	-	-	-	-	0	-
		<b>(749,957.70)</b>	<b>(1,026,397.79)</b>	<b>845,624.27</b>	<b>(341,769.51)</b>	<b>(156,121.12)</b>	<b>(2,796,710.18)</b>

**Kenergy Corp. Case No. 2021-00066  
Streamlined Rate Adjustment Procedure Pilot Program  
Filing Requirements / Exhibit List**

**Exhibit 36**

**Case No. 2018-00407**

**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019  
Sponsoring Witness: Steve Thompson**

**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 the attachments to this Exhibit 36 for the above referenced information.

Case No. 2021-00066  
Application - Exhibit 36  
Includes Attachment (49 pages)



KENERGY CORP.  
 2021-00066 RATE APPLICATION  
 EXHIBIT 36  
 BALANCE SHEET ACCOUNTS COMPARISON  
 TEST YEAR ENDING DECEMBER 31, 2019

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
1	107100												
2	CONSTRUCTION W.I.P.-CONTRACTORS												
3													
4	TEST YEAR 2019	577,091.69	562,734.69	355,752.35	421,384.68	468,257.49	549,127.90	696,309.80	664,623.62	732,216.46	772,525.70	877,317.04	1,047,517.74
5	PRIOR YEAR 2018	685,752.77	639,566.43	546,903.28	613,565.35	633,577.81	781,083.62	896,533.31	894,277.78	920,571.44	582,842.32	645,593.69	443,762.51
6	INCREASE/(DECREASE)	(108,661.08)	(76,831.74)	(191,150.93)	(192,180.67)	(165,320.32)	(231,955.72)	(200,223.51)	(229,654.16)	(188,354.98)	189,683.38	231,723.35	603,755.23
7													
8	107200												
9	CONSTRUCTION W.I.P. - KENERGY												
10													
11	TEST YEAR 2019	696,431.44	748,467.39	611,342.90	626,741.90	524,480.53	542,460.32	582,323.26	599,895.06	613,053.23	365,403.65	466,282.42	513,999.26
12	PRIOR YEAR 2018	472,651.84	510,268.17	434,151.28	585,892.75	636,105.75	599,339.68	606,489.53	582,177.56	647,371.83	698,770.31	825,107.54	743,657.33
13	INCREASE/(DECREASE)	223,779.60	238,199.22	177,191.62	40,849.15	(111,625.22)	(56,879.36)	(24,166.27)	17,717.50	(34,318.60)	(333,366.66)	(358,825.12)	(229,658.07)
14													
15	107275												
16	HRMS SOFTWARE CONVERSION												
17													
18	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19	PRIOR YEAR 2018	46,650.93	46,650.93	46,650.93	46,650.93	46,650.93	46,650.93	46,650.93	46,650.93	46,650.93	46,650.93	0.00	0.00
20	INCREASE/(DECREASE)	(46,650.93)	(46,650.93)	(46,650.93)	(46,650.93)	(46,650.93)	(46,650.93)	(46,650.93)	(46,650.93)	(46,650.93)	(46,650.93)	0.00	0.00
21													
22	107295												
23	AMI CAPITAL LABOR												
24													
25	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	PRIOR YEAR 2018	0.00	0.00	0.00	157.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	INCREASE/(DECREASE)	0.00	0.00	0.00	(157.91)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28													
29	107297												
30	AMI INSTALLATION/OPTIMIZATION												
31													
32	TEST YEAR 2019	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	PRIOR YEAR 2018	0.00	6,989.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	INCREASE/(DECREASE)	0.00	(6,989.84)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35													
36	107310												
37	CONST W.I.P. CONSUMER CONTRIBUTIONS												
38													
39	TEST YEAR 2019	(669,355.67)	(655,050.30)	(651,542.65)	(637,366.97)	(733,617.54)	(634,787.05)	(615,838.94)	(601,098.93)	(580,111.07)	(604,811.50)	(590,952.90)	(675,605.68)
40	PRIOR YEAR 2018	(564,238.67)	(582,427.27)	(694,480.46)	(726,403.82)	(759,792.05)	(967,730.57)	(1,074,837.07)	(1,138,424.52)	(981,768.80)	(1,125,923.53)	(1,119,534.01)	(696,016.98)
41	INCREASE/(DECREASE)	(105,117.00)	(72,623.03)	42,937.81	89,036.85	26,174.51	332,943.52	458,998.13	537,325.59	401,657.73	521,112.03	528,581.11	20,411.30
42													
43	107500												
44	LABOR AND OHS-INCLEMENT WEATHER												

KENERGY CORP.  
2021-00066 RATE APPLICATION  
EXHIBIT 36  
BALANCE SHEET ACCOUNTS COMPARISON  
TEST YEAR ENDING DECEMBER 31, 2019

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	
45														
46	TEST YEAR	2019	189,372.92	222,419.95	205,027.52	196,237.83	200,793.00	179,098.50	168,852.25	162,209.30	138,544.56	144,981.34	158,704.63	173,906.43
47	PRIOR YEAR	2018	194,220.50	229,847.18	248,210.24	228,144.71	225,155.43	205,907.91	183,025.95	165,092.08	162,591.50	165,048.35	149,908.45	161,271.72
48	INCREASE/(DECREASE)		(4,847.58)	(7,427.23)	(43,182.72)	(31,906.88)	(24,362.43)	(26,809.41)	(14,173.70)	(2,882.78)	(24,046.94)	(20,067.01)	8,796.18	12,634.71
49														
50	107800													
51	CATHODIC PROTECTION OF UG CABLE													
52														
53	TEST YEAR	2019	31.34	31.34	31.34	31.34	31.34	31.34	31.34	31.34	31.34	31.34	31.34	31.34
54	PRIOR YEAR	2018	31.34	31.34	31.34	31.34	31.34	31.34	31.34	31.34	31.34	31.34	31.34	31.34
55	INCREASE/(DECREASE)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
56														
57	108620													
58	ACCUM PROVI DEPRECIATION-SUBSTATION													
59														
60	TEST YEAR	2019	(6,639,034.37)	(6,663,946.61)	(6,698,458.55)	(6,732,130.33)	(6,764,649.56)	(6,799,171.22)	(6,827,506.79)	(6,842,184.50)	(6,859,671.18)	(6,893,838.01)	(6,922,201.47)	(6,956,708.55)
61	PRIOR YEAR	2018	(6,349,065.89)	(6,383,524.13)	(6,386,317.10)	(6,420,794.66)	(6,433,869.98)	(6,465,358.93)	(6,485,922.42)	(6,508,137.71)	(6,520,061.40)	(6,535,521.94)	(6,569,981.44)	(6,604,503.30)
62	INCREASE/(DECREASE)		(289,968.48)	(280,422.48)	(312,141.45)	(311,335.67)	(330,779.58)	(333,812.29)	(341,584.37)	(334,046.79)	(339,609.78)	(358,316.07)	(352,220.03)	(352,205.25)
63														
64	108621													
65	ACCUM PROVI DEPRECIATION-SCADA													
66														
67	TEST YEAR	2019	(1,295,177.39)	(1,287,146.00)	(1,278,638.84)	(1,285,018.19)	(1,266,862.36)	(1,273,182.14)	(1,265,569.81)	(1,260,856.42)	(1,267,154.05)	(1,257,969.27)	(1,264,268.45)	(1,255,758.66)
68	PRIOR YEAR	2018	(1,514,373.69)	(1,521,040.99)	(1,527,708.29)	(1,534,375.59)	(1,528,925.98)	(1,535,596.88)	(1,358,526.60)	(1,269,245.96)	(1,272,317.56)	(1,278,529.63)	(1,282,318.77)	(1,288,733.77)
69	INCREASE/(DECREASE)		219,196.30	233,894.99	249,069.45	249,357.40	262,063.62	262,414.74	92,956.79	8,389.54	5,163.51	20,560.36	18,050.32	32,975.11
70														
71	108622													
72	ACCUM PROVI DEPRECIATION-MICROWAVE													
73														
74	TEST YEAR	2019	(527,254.14)	(530,426.12)	(533,598.10)	(536,770.08)	(539,942.06)	(543,114.04)	(546,286.02)	(549,458.00)	(552,638.62)	(555,819.24)	(558,999.86)	(562,307.99)
75	PRIOR YEAR	2018	(517,400.52)	(520,138.37)	(522,876.22)	(525,614.07)	(528,351.92)	(531,089.77)	(533,827.62)	(513,513.08)	(516,155.35)	(518,797.62)	(521,439.89)	(524,082.16)
76	INCREASE/(DECREASE)		(9,853.62)	(10,287.75)	(10,721.88)	(11,156.01)	(11,590.14)	(12,024.27)	(12,458.40)	(35,944.92)	(36,483.27)	(37,021.62)	(37,559.97)	(38,225.83)
77														
78	108623													
79	ACCUM PROVI DEPRECIATION-TOWERS													
80														
81	TEST YEAR	2019	(1,308,347.33)	(1,311,640.47)	(1,314,933.61)	(1,318,226.75)	(1,321,519.89)	(1,324,813.03)	(1,328,106.17)	(1,331,399.31)	(1,334,692.45)	(1,337,985.59)	(1,341,278.73)	(1,344,571.87)
82	PRIOR YEAR	2018	(1,268,829.65)	(1,272,122.79)	(1,275,415.93)	(1,278,709.07)	(1,282,002.21)	(1,285,295.35)	(1,288,588.49)	(1,291,881.63)	(1,295,174.77)	(1,298,467.91)	(1,301,761.05)	(1,305,054.19)
83	INCREASE/(DECREASE)		(39,517.68)	(39,517.68)	(39,517.68)	(39,517.68)	(39,517.68)	(39,517.68)	(39,517.68)	(39,517.68)	(39,517.68)	(39,517.68)	(39,517.68)	(39,517.68)
84														
85	108624													
86	ACCUM PROVI DEPR-OWENSBORO FIBER													
87														
88	TEST YEAR	2019	(949,928.81)	(952,963.44)	(955,998.07)	(959,032.70)	(962,067.33)	(965,101.96)	(968,136.59)	(971,171.22)	(974,205.85)	(977,240.48)	(978,340.44)	(981,399.52)

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BALANCE SHEET ACCOUNTS COMPARISON  
TEST YEAR ENDING DECEMBER 31, 2019

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
89	PRIOR YEAR 2018	(910,478.66)	(910,478.66)	(910,478.66)	(910,478.66)	(910,478.66)	(910,478.66)	(910,478.66)	(910,478.66)	(937,790.29)	(940,824.92)	(943,859.55)	(946,894.18)
90	INCREASE/(DECREASE)	(39,450.15)	(42,484.78)	(45,519.41)	(48,554.04)	(51,588.67)	(54,623.30)	(57,657.93)	(60,692.56)	(36,415.56)	(36,415.56)	(34,480.89)	(34,505.34)
91													
92	108630												
93	ACCUM PROVI DEPR-FIBER EQUIP IN SUB												
94													
95	TEST YEAR 2019	(23,207.02)	(23,901.49)	(24,595.96)	(25,290.43)	(25,984.90)	(26,698.29)	(27,411.68)	(28,142.75)	(28,884.99)	(29,627.23)	(30,390.53)	(31,153.83)
96	PRIOR YEAR 2018	(15,858.36)	(16,388.56)	(16,918.76)	(17,463.44)	(18,008.12)	(18,581.15)	(19,154.18)	(19,772.52)	(20,429.14)	(21,123.61)	(21,818.08)	(22,512.55)
97	INCREASE/(DECREASE)	(7,348.66)	(7,512.93)	(7,677.20)	(7,826.99)	(7,976.78)	(8,117.14)	(8,257.50)	(8,370.23)	(8,455.85)	(8,503.62)	(8,572.45)	(8,641.28)
98													
99	108664												
100	ACCUM PROVI DEPRECIATION-POLES												
101													
102	TEST YEAR 2019	(39,932,448.35)	(40,248,986.62)	(40,496,892.39)	(40,758,622.10)	(41,035,530.82)	(41,343,414.01)	(41,654,221.75)	(41,948,075.38)	(42,249,939.89)	(42,516,777.21)	(42,867,435.08)	(43,132,694.63)
103	PRIOR YEAR 2018	(36,148,720.33)	(36,459,293.96)	(36,745,785.14)	(37,071,985.54)	(37,381,069.61)	(37,692,512.07)	(38,015,107.38)	(38,303,868.57)	(38,618,637.63)	(38,921,152.78)	(39,268,896.35)	(39,607,803.62)
104	INCREASE/(DECREASE)	(3,783,728.02)	(3,789,692.66)	(3,751,107.25)	(3,686,636.56)	(3,654,461.21)	(3,650,901.94)	(3,639,114.37)	(3,644,206.81)	(3,631,302.26)	(3,595,624.43)	(3,598,538.73)	(3,524,891.01)
105													
106	108665												
107	ACCUM PROVI DEPRECIATION-OH CONDUCT												
108													
109	TEST YEAR 2019	(26,037,398.71)	(26,237,456.68)	(26,407,791.66)	(26,578,933.21)	(26,757,074.90)	(26,949,347.48)	(27,144,806.96)	(27,324,465.34)	(27,355,896.46)	(27,474,503.95)	(27,679,081.58)	(27,829,587.83)
110	PRIOR YEAR 2018	(23,921,791.73)	(24,085,211.33)	(24,215,431.24)	(24,395,516.63)	(24,568,223.95)	(24,757,758.99)	(24,950,875.64)	(25,128,435.46)	(25,301,453.95)	(25,446,100.11)	(25,648,592.92)	(25,843,678.17)
111	INCREASE/(DECREASE)	(2,115,606.98)	(2,152,245.35)	(2,192,360.42)	(2,183,416.58)	(2,188,850.95)	(2,191,588.49)	(2,193,931.32)	(2,196,029.88)	(2,054,442.51)	(2,028,403.84)	(2,030,488.66)	(1,985,909.66)
112													
113	108666												
114	ACCUM PROVI DEPRECIATION-UG CONDUIT												
115													
116	TEST YEAR 2019	(13,838.12)	(13,864.09)	(13,890.06)	(13,916.03)	(13,942.00)	(13,967.97)	(13,993.94)	(14,019.91)	(14,045.88)	(14,071.85)	(14,097.82)	(14,123.79)
117	PRIOR YEAR 2018	(13,526.48)	(13,552.45)	(13,578.42)	(13,604.39)	(13,630.36)	(13,656.33)	(13,682.30)	(13,708.27)	(13,734.24)	(13,760.21)	(13,786.18)	(13,812.15)
118	INCREASE/(DECREASE)	(311.64)	(311.64)	(311.64)	(311.64)	(311.64)	(311.64)	(311.64)	(311.64)	(311.64)	(311.64)	(311.64)	(311.64)
119													
120	108667												
121	ACCUM PROVI DEPRECIATION-UG CONDUCT												
122													
123	TEST YEAR 2019	(7,216,420.84)	(7,275,135.56)	(7,328,481.36)	(7,381,834.38)	(7,424,014.04)	(7,472,903.37)	(7,524,890.01)	(7,572,641.15)	(7,629,194.28)	(7,689,015.41)	(7,747,706.24)	(7,785,458.04)
124	PRIOR YEAR 2018	(6,587,198.66)	(6,641,736.21)	(6,690,855.81)	(6,744,682.68)	(6,798,903.48)	(6,855,315.20)	(6,906,281.16)	(6,961,016.44)	(7,009,242.14)	(7,066,189.15)	(7,123,892.10)	(7,158,685.13)
125	INCREASE/(DECREASE)	(629,222.18)	(633,399.35)	(637,625.55)	(637,151.70)	(625,110.56)	(617,588.17)	(618,608.85)	(611,624.71)	(619,952.14)	(622,826.26)	(623,814.14)	(626,772.91)
126													
127	108668												
128	ACCUM PROVI DEPRECIATION-TRANSFORME												
129													
130	TEST YEAR 2019	(12,780,839.34)	(12,814,017.62)	(12,885,626.70)	(12,946,602.47)	(12,949,840.06)	(12,984,457.81)	(13,096,920.57)	(13,142,445.48)	(13,173,602.31)	(13,244,562.69)	(13,327,406.38)	(13,378,531.42)
131	PRIOR YEAR 2018	(11,792,197.26)	(11,899,559.54)	(12,004,895.70)	(12,078,549.05)	(12,161,096.87)	(12,210,668.55)	(12,255,450.12)	(12,319,927.63)	(12,371,344.83)	(12,482,551.51)	(12,598,393.33)	(12,669,587.50)
132	INCREASE/(DECREASE)	(988,642.08)	(914,458.08)	(880,731.00)	(868,053.42)	(788,743.19)	(773,789.26)	(841,470.45)	(822,517.85)	(802,257.48)	(762,011.18)	(729,013.05)	(708,943.92)

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 TEST YEAR ENDING DECEMBER 31, 2019

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
133													
134	108669												
135	ACCUM PROVI DEPRECIATION-SERVICES												
136													
137	TEST YEAR 2019	(14,557,846.14)	(14,653,777.49)	(14,746,572.60)	(14,845,210.67)	(14,943,341.71)	(15,046,704.85)	(15,147,057.23)	(15,245,784.93)	(15,345,764.81)	(15,446,144.85)	(15,558,406.82)	(15,660,475.95)
138	PRIOR YEAR 2018	(13,377,307.05)	(13,473,238.77)	(13,573,205.78)	(13,670,345.04)	(13,767,641.70)	(13,864,708.09)	(13,962,406.50)	(14,052,762.86)	(14,154,673.80)	(14,254,062.70)	(14,356,449.52)	(14,457,493.04)
139	INCREASE/(DECREASE)	(1,180,539.09)	(1,180,538.72)	(1,173,366.82)	(1,174,865.63)	(1,175,700.01)	(1,181,996.76)	(1,184,650.73)	(1,193,022.07)	(1,191,091.01)	(1,192,082.15)	(1,201,957.30)	(1,202,982.91)
140													
141	108671												
142	ACCUM PROV DEPR-INSTALL ON PREMISES												
143													
144	TEST YEAR 2019	(532,164.99)	(522,233.31)	(513,870.17)	(501,035.94)	(490,403.74)	(484,829.41)	(475,735.68)	(466,103.28)	(467,301.65)	(449,814.78)	(457,282.31)	(451,531.13)
145	PRIOR YEAR 2018	(614,149.68)	(604,057.89)	(596,396.21)	(593,607.98)	(592,619.90)	(589,782.16)	(582,760.56)	(567,153.38)	(559,960.55)	(553,988.95)	(545,466.05)	(538,949.30)
146	INCREASE/(DECREASE)	81,984.69	81,824.58	82,526.04	92,572.04	102,216.16	104,952.75	107,024.88	101,050.10	92,658.90	104,174.17	88,183.74	87,418.17
147													
148	108672												
149	ACCUM PROVI DEPRECIATION-AMI METERS												
150													
151	TEST YEAR 2019	(2,098,856.39)	(2,153,324.83)	(2,207,969.77)	(2,263,013.52)	(2,317,398.18)	(2,372,460.67)	(2,428,994.44)	(2,485,043.66)	(2,540,766.44)	(2,597,704.64)	(2,654,641.64)	(2,711,755.14)
152	PRIOR YEAR 2018	(1,450,473.34)	(1,503,553.91)	(1,558,236.95)	(1,610,117.08)	(1,664,086.03)	(1,718,874.69)	(1,773,663.35)	(1,825,964.40)	(1,880,614.71)	(1,935,264.42)	(1,990,091.22)	(2,044,032.57)
153	INCREASE/(DECREASE)	(648,383.05)	(649,770.92)	(649,732.82)	(652,896.44)	(653,312.15)	(653,585.98)	(655,331.09)	(659,079.26)	(660,151.73)	(662,440.22)	(664,550.42)	(667,722.57)
154													
155	108673												
156	ACCUM PROVI DEPRECIATION-STR LIGHTS												
157													
158	TEST YEAR 2019	(220,769.58)	(222,924.73)	(224,764.47)	(229,065.74)	(233,657.10)	(237,659.66)	(239,746.60)	(243,695.08)	(243,362.11)	(245,205.36)	(243,656.22)	(248,155.04)
159	PRIOR YEAR 2018	(214,856.19)	(212,962.36)	(215,877.04)	(210,328.64)	(211,872.08)	(215,314.17)	(216,774.77)	(220,071.58)	(221,244.01)	(220,082.64)	(219,569.62)	(221,979.78)
160	INCREASE/(DECREASE)	(5,913.39)	(9,962.37)	(8,887.43)	(18,737.10)	(21,785.02)	(22,345.49)	(22,971.83)	(23,623.50)	(22,118.10)	(25,122.72)	(24,086.60)	(26,175.26)
161													
162	108675												
163	ACCUM PROVI DEPRECIATION-OTHER METER EQ												
164													
165	TEST YEAR 2019	(778,276.42)	(788,260.54)	(795,698.93)	(803,532.67)	(811,223.49)	(819,905.86)	(827,667.21)	(832,376.03)	(843,444.56)	(849,081.01)	(859,238.96)	(870,402.83)
166	PRIOR YEAR 2018	(662,055.27)	(670,301.30)	(680,426.55)	(690,928.21)	(700,733.62)	(708,761.27)	(719,391.50)	(726,487.05)	(736,034.72)	(746,232.45)	(756,036.68)	(767,042.60)
167	INCREASE/(DECREASE)	(116,221.15)	(117,959.24)	(115,272.38)	(112,604.46)	(110,489.87)	(111,144.59)	(108,275.71)	(105,888.98)	(107,409.84)	(102,848.56)	(103,202.28)	(103,360.23)
168													
169	108700												
170	ACC PROVISION DEPR-BUILDINGS												
171													
172	TEST YEAR 2019	(4,770,046.67)	(4,790,842.90)	(4,811,639.19)	(4,832,435.42)	(4,853,231.71)	(4,874,027.93)	(4,894,218.20)	(4,914,354.69)	(4,934,491.25)	(4,949,438.44)	(4,968,914.80)	(4,961,891.10)
173	PRIOR YEAR 2018	(4,530,629.39)	(4,553,075.80)	(4,575,522.16)	(4,597,966.79)	(4,620,411.46)	(4,642,856.09)	(4,665,300.76)	(4,687,745.39)	(4,709,814.32)	(4,708,759.30)	(4,729,523.00)	(4,749,250.38)
174	INCREASE/(DECREASE)	(239,417.28)	(237,767.10)	(236,117.03)	(234,468.63)	(232,820.25)	(231,171.84)	(228,917.44)	(226,609.30)	(224,676.93)	(240,679.14)	(239,391.80)	(212,640.72)
175													
176	108710												

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TEST YEAR ENDING DECEMBER 31, 2019

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
177	ACC PROVISION DEPR-OFFICE EQUIPMENT												
178													
179	TEST YEAR 2019	(860,495.64)	(874,399.38)	(888,250.16)	(902,168.72)	(916,085.60)	(930,001.51)	(943,910.80)	(957,705.54)	(971,500.28)	(974,960.08)	(988,753.00)	(997,692.96)
180	PRIOR YEAR 2018	(729,239.26)	(741,812.57)	(754,420.93)	(767,102.81)	(779,784.70)	(792,466.58)	(805,242.35)	(818,236.24)	(831,363.65)	(821,196.14)	(835,100.06)	(846,591.87)
181	INCREASE/(DECREASE)	(131,256.38)	(132,586.81)	(133,829.23)	(135,065.91)	(136,300.90)	(137,534.93)	(138,668.45)	(139,469.30)	(140,136.63)	(153,763.94)	(153,652.94)	(151,101.09)
182													
183	108720												
184	ACC PROVISION DEPR-TRANSPORTATION												
185													
186	TEST YEAR 2019	(5,772,712.00)	(5,814,633.63)	(5,860,742.08)	(5,907,474.22)	(5,954,206.28)	(5,847,211.73)	(5,009,818.49)	(5,057,811.08)	(5,107,903.48)	(5,157,943.78)	(5,207,984.00)	(5,257,845.04)
187	PRIOR YEAR 2018	(5,806,836.21)	(5,815,940.16)	(5,481,015.12)	(5,522,858.34)	(5,565,879.28)	(5,608,900.27)	(5,651,921.01)	(5,693,717.63)	(5,731,122.74)	(5,655,693.58)	(5,693,098.69)	(5,732,895.75)
188	INCREASE/(DECREASE)	34,124.21	1,306.53	(379,726.96)	(384,615.88)	(388,327.00)	(238,311.46)	642,102.52	635,906.55	623,219.26	497,749.80	485,114.69	475,050.71
189													
190	108730												
191	ACC PROVISION DEPR STORES EQUIPMENT												
192													
193	TEST YEAR 2019	(124,736.57)	(125,227.29)	(125,716.29)	(126,205.29)	(126,694.29)	(127,183.29)	(127,672.29)	(128,161.29)	(128,647.74)	(129,132.51)	(129,617.28)	(128,035.29)
194	PRIOR YEAR 2018	(122,150.48)	(122,657.17)	(123,163.86)	(123,670.55)	(124,177.24)	(124,683.93)	(125,187.14)	(125,685.52)	(126,178.57)	(126,671.62)	(127,164.67)	(124,244.99)
195	INCREASE/(DECREASE)	(2,586.09)	(2,570.12)	(2,552.43)	(2,534.74)	(2,517.05)	(2,499.36)	(2,485.15)	(2,475.77)	(2,469.17)	(2,460.89)	(2,452.61)	(3,790.30)
196													
197	108740												
198	ACC PROV DEPR-SHOP & GARAGE EQUIP												
199													
200	TEST YEAR 2019	(192,944.42)	(194,872.49)	(196,800.58)	(198,728.65)	(200,656.74)	(202,584.81)	(204,512.90)	(206,440.97)	(208,369.06)	(210,297.13)	(212,225.22)	(213,811.11)
201	PRIOR YEAR 2018	(201,528.30)	(194,289.27)	(191,551.98)	(193,200.17)	(194,848.28)	(196,496.39)	(198,144.50)	(199,792.61)	(201,440.72)	(190,451.66)	(192,382.16)	(191,016.33)
202	INCREASE/(DECREASE)	8,583.88	(583.22)	(5,248.60)	(5,528.48)	(5,808.46)	(6,088.42)	(6,368.40)	(6,648.36)	(6,928.34)	(19,845.47)	(19,843.06)	(22,794.78)
203													
204	108741												
205	ACC PROVISION DEPR-TOOLS-WORK EQUIP												
206													
207	TEST YEAR 2019	(303,103.15)	(304,943.02)	(306,782.91)	(308,622.69)	(310,462.05)	(312,301.27)	(314,138.82)	(316,054.35)	(317,965.03)	(319,862.94)	(321,760.31)	(309,760.50)
208	PRIOR YEAR 2018	(297,008.06)	(291,104.92)	(293,040.37)	(294,958.40)	(296,872.10)	(298,785.78)	(300,659.78)	(302,527.77)	(304,391.87)	(305,672.36)	(307,483.12)	(301,318.86)
209	INCREASE/(DECREASE)	(6,095.09)	(13,838.10)	(13,742.54)	(13,664.29)	(13,589.95)	(13,515.49)	(13,479.04)	(13,526.58)	(13,573.16)	(14,190.58)	(14,277.19)	(8,441.64)
210													
211	108750												
212	ACC PROVISION DEPR-LABORATORY EQUIP												
213													
214	TEST YEAR 2019	(273,373.65)	(275,786.56)	(278,197.41)	(280,608.29)	(283,007.42)	(285,405.35)	(287,803.25)	(290,201.19)	(292,598.42)	(274,146.35)	(276,690.23)	(274,608.39)
215	PRIOR YEAR 2018	(260,532.43)	(253,225.02)	(255,668.54)	(258,112.08)	(260,555.60)	(262,999.15)	(265,442.67)	(267,880.68)	(270,314.86)	(272,749.07)	(275,177.59)	(270,959.37)
216	INCREASE/(DECREASE)	(12,841.22)	(22,561.54)	(22,528.87)	(22,496.21)	(22,451.82)	(22,406.20)	(22,360.58)	(22,320.51)	(22,283.56)	(1,397.28)	(1,512.64)	(3,649.02)
217													
218	108760												
219	ACC PROV DEPR-POWER OPERATED EQUIP												
220													

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
221	TEST YEAR 2019	(559,997.55)	(567,158.98)	(574,320.39)	(581,481.82)	(588,643.23)	(595,804.66)	(602,966.07)	(610,127.50)	(617,288.91)	(624,369.37)	(631,438.17)	(638,506.99)
222	PRIOR YEAR 2018	(489,892.48)	(489,523.01)	(496,935.01)	(504,347.00)	(511,759.00)	(519,171.01)	(526,583.01)	(533,995.01)	(541,407.00)	(538,421.99)	(545,673.23)	(552,836.14)
223	INCREASE/(DECREASE)	(70,105.07)	(77,635.97)	(77,385.38)	(77,134.82)	(76,884.23)	(76,633.65)	(76,383.06)	(76,132.49)	(75,881.91)	(85,947.38)	(85,764.94)	(85,670.85)
224													
225	108761												
226	ACC PROVISION DEPR-ROW EQUIPMENT												
227													
228	TEST YEAR 2019	(31,672.80)	(31,672.80)	(31,672.80)	(31,672.80)	(31,672.80)	(31,672.80)	(31,672.80)	(31,672.80)	(31,672.80)	(31,672.80)	(31,672.80)	(31,672.80)
229	PRIOR YEAR 2018	(38,949.70)	(31,672.80)	(31,672.80)	(31,672.80)	(31,672.80)	(31,672.80)	(31,672.80)	(31,672.80)	(31,672.80)	(31,672.80)	(31,672.80)	(31,672.80)
230	INCREASE/(DECREASE)	7,276.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231													
232	108770												
233	ACC PROVISION DEPR-COMM EQUIPMENT												
234													
235	TEST YEAR 2019	(1,291,074.41)	(1,305,432.30)	(1,319,784.37)	(1,334,136.44)	(1,348,482.92)	(1,362,819.45)	(1,377,155.99)	(1,391,492.52)	(1,405,829.06)	(1,420,165.59)	(1,434,502.13)	(1,441,811.20)
236	PRIOR YEAR 2018	(1,133,300.52)	(1,147,784.59)	(1,162,268.18)	(1,176,749.39)	(1,191,230.60)	(1,205,711.81)	(1,220,193.02)	(1,234,674.23)	(1,249,155.44)	(1,248,496.61)	(1,262,871.20)	(1,276,712.82)
237	INCREASE/(DECREASE)	(157,773.89)	(157,647.71)	(157,516.19)	(157,387.05)	(157,252.32)	(157,107.64)	(156,962.97)	(156,818.29)	(156,673.62)	(171,668.98)	(171,630.93)	(165,098.38)
238													
239	108780												
240	ACC PROVISION DEPR-MISC EQUIPMENT												
241													
242	TEST YEAR 2019	(144,705.14)	(145,609.56)	(146,513.97)	(147,418.39)	(148,322.02)	(149,225.17)	(150,128.31)	(151,031.46)	(151,934.60)	(152,837.75)	(153,740.89)	(154,326.05)
243	PRIOR YEAR 2018	(373,295.15)	(374,183.48)	(375,071.80)	(375,960.13)	(376,848.45)	(377,736.78)	(378,625.10)	(378,175.56)	(379,079.97)	(142,838.84)	(143,743.25)	(143,800.73)
244	INCREASE/(DECREASE)	228,590.01	228,573.92	228,557.83	228,541.74	228,526.43	228,511.61	228,496.79	227,144.10	227,145.37	(9,998.91)	(9,997.64)	(10,525.32)
245													
246	108800												
247	KENERGY RETIREMENT WORK ORDERS												
248													
249	TEST YEAR 2019	53,743.64	39,905.94	30,629.02	32,141.01	26,024.24	24,938.97	26,528.74	32,501.05	25,963.81	24,069.95	32,820.82	73,452.80
250	PRIOR YEAR 2018	42,162.06	39,877.07	20,609.95	27,646.74	18,562.71	34,221.83	48,336.00	39,319.84	34,530.72	41,688.96	49,807.32	48,502.32
251	INCREASE/(DECREASE)	11,581.58	28.87	10,019.07	4,494.27	7,461.53	(9,282.86)	(21,807.26)	(6,818.79)	(8,566.91)	(17,619.01)	(16,986.50)	24,950.48
252													
253	108810												
254	CONTRACTOR RETIREMENT WORK ORDERS												
255													
256	TEST YEAR 2019	33,452.77	31,579.72	16,940.83	22,395.92	22,113.60	55,769.66	63,955.12	59,252.29	53,889.30	13,111.09	18,884.21	119,500.89
257	PRIOR YEAR 2018	61,965.75	57,429.59	30,203.42	31,086.17	36,777.60	36,897.52	34,887.99	39,858.79	49,677.63	23,209.61	26,666.65	28,203.69
258	INCREASE/(DECREASE)	(28,512.98)	(25,849.87)	(13,262.59)	(8,690.25)	(14,664.00)	18,872.14	29,067.13	19,393.50	4,211.67	(10,098.52)	(7,782.44)	91,297.20
259													
260	111000												
261	ACCUMULATED AMORT ELEC UTILITY PLT												
262													
263	TEST YEAR 2019	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)
264	PRIOR YEAR 2018	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)	(19,355.24)

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
265	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
266													
267	123110												
268	INV ASS ORG OTHERS CAP CREDITS												
269													
270	TEST YEAR 2019	873,763.61	873,763.61	873,763.61	873,763.61	873,763.61	873,763.61	873,763.61	873,763.61	883,253.61	883,253.61	883,253.61	901,416.47
271	PRIOR YEAR 2018	848,374.07	848,374.07	848,374.07	848,374.07	848,374.07	848,374.07	848,374.07	848,374.07	850,269.07	850,269.07	850,269.07	873,763.61
272	INCREASE/(DECREASE)	25,389.54	25,389.54	25,389.54	25,389.54	25,389.54	25,389.54	25,389.54	25,389.54	32,984.54	32,984.54	32,984.54	27,652.86
273													
274	123120												
275	INV ASSOC ORG NRUCFC CAP CREDITS												
276													
277	TEST YEAR 2019	327,185.47	331,385.72	335,585.97	339,786.22	343,986.47	348,186.72	352,386.97	356,587.22	342,380.88	346,581.13	350,781.38	353,085.35
278	PRIOR YEAR 2018	272,856.70	277,041.20	281,225.70	285,410.20	289,594.70	293,779.20	297,963.70	307,217.10	311,908.49	316,599.88	321,291.27	322,985.22
279	INCREASE/(DECREASE)	54,328.77	54,344.52	54,360.27	54,376.02	54,391.77	54,407.52	54,423.27	49,370.12	30,472.39	29,981.25	29,490.11	30,100.13
280													
281	123220												
282	INVESTMENT-CAP TERM CERTIFICATE CFC												
283													
284	TEST YEAR 2019	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00
285	PRIOR YEAR 2018	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00	1,333,063.00
286	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
287													
288	123221												
289	INVESTMENT-CTC'S-CFC												
290													
291	TEST YEAR 2019	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70
292	PRIOR YEAR 2018	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70	961,864.70
293	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
294													
295	123222												
296	CTC'S CFC 3% LOAN												
297													
298	TEST YEAR 2019	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00
299	PRIOR YEAR 2018	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00	233,950.00
300	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
301													
302	123230												
303	OTHER INVEST'S ASSOC ORGANIZATIONS												
304													
305	TEST YEAR 2019	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00
306	PRIOR YEAR 2018	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00
307	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
308													

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
309	123234												
310	RECIPROCAL CONTRIBUTION - FEDERATED												
311													
312	TEST YEAR 2019	977,539.58	989,976.16	980,899.58	980,324.00	979,748.42	979,172.84	978,597.26	978,021.68	977,446.10	976,870.52	976,294.94	964,242.33
313	PRIOR YEAR 2018	837,233.00	845,566.00	867,044.00	875,377.00	883,710.00	892,043.00	900,376.00	908,709.00	917,042.00	925,375.00	933,708.00	965,103.00
314	INCREASE/(DECREASE)	140,306.58	144,410.16	113,855.58	104,947.00	96,038.42	87,129.84	78,221.26	69,312.68	60,404.10	51,495.52	42,586.94	(860.67)
315													
316	123235												
317	INVESTMENT-COOP RESPONSE CENTER												
318													
319	TEST YEAR 2019	16,333.38	16,333.38	16,333.38	16,333.38	16,333.38	16,333.38	16,333.38	16,333.38	16,975.38	16,975.38	16,975.38	16,975.38
320	PRIOR YEAR 2018	15,843.38	15,843.38	15,843.38	15,843.38	15,843.38	15,843.38	15,843.38	15,843.38	15,843.38	15,843.38	15,843.38	16,333.38
321	INCREASE/(DECREASE)	490.00	490.00	490.00	490.00	490.00	490.00	490.00	490.00	1,132.00	1,132.00	1,132.00	642.00
322													
323	124100												
324	INVESTMENT-COBANK												
325													
326	TEST YEAR 2019	1,942,262.88	1,944,763.96	1,824,868.93	1,827,370.01	1,829,871.09	1,832,372.17	1,834,873.25	1,837,374.33	1,839,875.41	1,842,376.49	1,844,877.57	1,847,169.69
327	PRIOR YEAR 2018	1,999,910.78	2,004,670.36	1,916,121.54	1,920,881.12	1,925,640.70	1,930,400.28	1,935,159.86	1,939,919.44	1,944,679.02	1,949,438.60	1,954,198.18	1,939,761.80
328	INCREASE/(DECREASE)	(57,647.90)	(59,906.40)	(91,252.61)	(93,511.11)	(95,769.61)	(98,028.11)	(100,286.61)	(102,545.11)	(104,803.61)	(107,062.11)	(109,320.61)	(92,592.11)
329													
330	124500												
331	INV-DAVISS CO INDUSTRIAL FOUNDATIO												
332													
333	TEST YEAR 2019	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
334	PRIOR YEAR 2018	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
335	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
336													
337	124510												
338	INV-HANCOCK CO INDUSTRIAL FOUNDATIO												
339													
340	TEST YEAR 2019	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
341	PRIOR YEAR 2018	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
342	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
343													
344	131110												
345	CASH-GENERAL FUND-US BANK												
346													
347	TEST YEAR 2019	(71,488.01)	86,960.87	119,694.60	37,856.57	(44,646.78)	(6.00)	0.00	0.00	0.00	0.00	0.00	0.00
348	PRIOR YEAR 2018	481,840.52	1,253,056.33	260,532.36	712,543.35	439,579.91	396,529.83	858,402.56	245,935.71	436,001.53	466,576.38	(7,852.34)	523,427.58
349	INCREASE/(DECREASE)	(553,328.53)	(1,166,095.46)	(140,837.76)	(674,686.78)	(484,226.69)	(396,535.83)	(858,402.56)	(245,935.71)	(436,001.53)	(466,576.38)	7,852.34	(523,427.58)
350													
351	131111												
352	CASH-PAYROLL ACCOUNT-US BANK												



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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
353													
354	TEST YEAR 2019	12,676.61	0.02	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
355	PRIOR YEAR 2018	12,666.47	12,666.77	14,153.84	12,667.90	12,669.21	12,670.13	12,671.09	12,671.09	12,672.86	12,674.27	12,675.22	12,676.10
356	INCREASE/(DECREASE)	10.14	(12,666.75)	(14,153.82)	(12,667.90)	(12,669.21)	(12,670.13)	(12,671.09)	(12,671.09)	(12,672.86)	(12,674.27)	(12,675.22)	(12,676.10)
357													
358	131112												
359	CASH-CAPITAL CREDIT ACCOUNT-US BANK												
360													
361	TEST YEAR 2019	200,800.82	12,976.82	13,119.01	38.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
362	PRIOR YEAR 2018	38,074.60	29,786.86	11,684.90	10,435.31	2,261.06	(6,258.54)	43,744.10	13,501.93	(3,548.66)	48,834.48	38,618.25	200,709.11
363	INCREASE/(DECREASE)	162,726.22	(16,810.04)	1,434.11	(10,396.72)	(2,261.06)	6,258.54	(43,744.10)	(13,501.93)	3,548.66	(48,834.48)	(38,618.25)	(200,709.11)
364													
365	131113												
366	CASH-SECTION 125 MED ACCT-US BANK												
367													
368	TEST YEAR 2019	64,355.49	1.14	1.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
369	PRIOR YEAR 2018	46,103.41	30,738.11	62,974.63	48,140.35	36,392.66	25,350.55	62,863.90	52,733.12	46,062.86	39,384.21	35,056.43	29,810.40
370	INCREASE/(DECREASE)	18,252.08	(30,736.97)	(62,973.49)	(48,140.35)	(36,392.66)	(25,350.55)	(62,863.90)	(52,733.12)	(46,062.86)	(39,384.21)	(35,056.43)	(29,810.40)
371													
372	131115												
373	CASH-MARION BANK AND TRUST												
374													
375	TEST YEAR 2019	16,920.44	58,652.47	184,347.57	143,727.34	89,015.65	9,929.96	105,313.53	149,440.00	91,068.14	205,880.28	86,080.54	62,952.34
376	PRIOR YEAR 2018	22,080.04	29,709.56	13,751.38	18,121.03	22,930.62	16,474.77	24,868.81	28,443.33	15,343.64	17,928.68	27,692.17	16,156.66
377	INCREASE/(DECREASE)	(5,159.60)	28,942.91	170,596.19	125,606.31	66,085.03	(6,544.81)	80,444.72	120,996.67	75,724.50	187,951.60	58,388.37	46,795.68
378													
379	131125												
380	CASH-FIELD AND MAIN BANK												
381													
382	TEST YEAR 2019	13,239.32	16,774.62	19,458.52	8,839.90	2,646.45	5,121.93	8,264.92	5,261.82	3,094.69	5,453.59	7,708.98	4,356.74
383	PRIOR YEAR 2018	9,747.03	13,928.85	16,439.38	19,049.66	20,842.49	22,803.02	25,628.19	28,125.23	30,610.05	4,833.31	8,014.52	10,345.07
384	INCREASE/(DECREASE)	3,492.29	2,845.77	3,019.14	(10,209.76)	(18,196.04)	(17,681.09)	(17,363.27)	(22,863.41)	(27,515.36)	620.28	(305.54)	(5,988.33)
385													
386	131130												
387	CASH-SURPLUS ASSET SALES-US BANK												
388													
389	TEST YEAR 2019	2,971.10	471.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
390	PRIOR YEAR 2018	14,440.97	19,092.07	2,879.70	3,065.10	3,065.10	3,065.10	3,065.10	3,065.10	3,065.10	2,971.10	2,971.10	2,971.10
391	INCREASE/(DECREASE)	(11,469.87)	(18,620.97)	(2,879.70)	(3,065.10)	(3,065.10)	(3,065.10)	(3,065.10)	(3,065.10)	(3,065.10)	(2,971.10)	(2,971.10)	(2,971.10)
392													
393	131160												
394	CASH-EDF CENTURY HAWESVILLE												
395													
396	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
397	PRIOR YEAR 2018	0.00	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
398	INCREASE/(DECREASE)	0.00	(0.30)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
399													
400	131161												
401	CASH-EDF CENTURY SEBREE												
402													
403	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
404	PRIOR YEAR 2018	0.00	0.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
405	INCREASE/(DECREASE)	0.00	(0.67)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
406													
407	131162												
408	CASH-KENERGY CENTURY HAWESVILLE												
409													
410	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.40	0.00	0.00	0.00	0.00	0.00	0.00
411	PRIOR YEAR 2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(34.96)	0.01	0.00	0.00
412	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.40	0.00	0.00	34.96	(0.01)	0.00	0.00
413													
414	131163												
415	CASH-KENERGY CENTURY SEBREE												
416													
417	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	4,420.36	4,072.40	3,291.45	2,630.50	1,969.55	0.00	527.65
418	PRIOR YEAR 2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
419	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	4,420.36	4,072.40	3,291.45	2,630.50	1,969.55	0.00	527.65
420													
421	131175												
422	CASH-FIFTH THIRD BANK-HENDERSON												
423													
424	TEST YEAR 2019	2,500.00	3,235.36	3,976.42	4,635.10	5,013.38	5,252.06	5,801.50	6,092.57	6,785.51	7,125.22	7,805.67	8,381.87
425	PRIOR YEAR 2018	2,500.00	2,609.57	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
426	INCREASE/(DECREASE)	0.00	625.79	1,476.42	2,135.10	2,513.38	2,752.06	3,301.50	3,592.57	4,285.51	4,625.22	5,305.67	5,881.87
427													
428	131180												
429	CASH GEN FUND COMMONWEALTH COMM BK												
430													
431	TEST YEAR 2019	2,500.45	2,500.83	2,500.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
432	PRIOR YEAR 2018	24,015.11	25,545.03	10,171.75	11,697.69	17,709.08	5,273.89	17,490.15	18,894.77	16,894.83	14,508.99	10,104.16	7,141.29
433	INCREASE/(DECREASE)	(21,514.66)	(23,044.20)	(7,670.97)	(11,697.69)	(17,709.08)	(5,273.89)	(17,490.15)	(18,894.77)	(16,894.83)	(14,508.99)	(10,104.16)	(7,141.29)
434													
435	131210												
436	CASH-GENERAL FUND-INDEPENDENCE BANK												
437													
438	TEST YEAR 2019	1,914,994.54	3,493,190.78	3,902,086.19	1,690,854.39	988,570.01	2,047,973.96	3,028,646.61	2,414,151.26	2,197,800.08	3,257,560.47	2,069,234.87	2,236,314.37
439	PRIOR YEAR 2018	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	INCREASE/(DECREASE)	1,914,994.54	3,493,190.78	3,902,086.19	1,690,854.39	988,570.01	2,047,973.96	3,028,646.61	2,414,151.26	2,197,800.08	3,257,560.47	2,069,234.87	2,236,314.37

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		January	February	March	April	May	June	July	August	September	October	November	December
441													
442	131211												
443	CASH-PAYROLL-INDEPENDENCE BANK												
444													
445	TEST YEAR 2019	13.47	34.69	63.57	277,021.04	120.51	163.78	193.62	217.38	242.06	273.32	297.26	321.97
446	PRIOR YEAR 2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
447	INCREASE/(DECREASE)	13.47	34.69	63.57	277,021.04	120.51	163.78	193.62	217.38	242.06	273.32	297.26	321.97
448													
449	131212												
450	CASH-CAPITAL CREDITS-INDEPENDENCE BANK												
451													
452	TEST YEAR 2019	0.21	2.29	10.39	14.72	20.80	29.27	31.70	2,865.19	7,246.55	9,077.63	17,411.80	(1,174.33)
453	PRIOR YEAR 2018	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	INCREASE/(DECREASE)	0.21	2.29	10.39	14.72	20.80	29.27	31.70	2,865.19	7,246.55	9,077.63	17,411.80	(1,174.33)
455													
456	131213												
457	CASH-SECTION 125 MED-INDEPENDENCE BANK												
458													
459	TEST YEAR 2019	64,051.92	60,150.91	41,629.07	23,998.34	14,196.27	54,142.02	46,510.65	15,067.71	26,803.03	19,997.01	14,007.57	5,470.00
460	PRIOR YEAR 2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
461	INCREASE/(DECREASE)	64,051.92	60,150.91	41,629.07	23,998.34	14,196.27	54,142.02	46,510.65	15,067.71	26,803.03	19,997.01	14,007.57	5,470.00
462													
463	131216												
464	CASH-ZBA SECTION 125 MED-INDEPENDENCE												
465													
466	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.00	0.00
467	PRIOR YEAR 2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
468	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.00	0.00
469													
470	131230												
471	CASH-SURPLUS ASSET SALES-INDEPENDENCE												
472													
473	TEST YEAR 2019	0.00	0.00	471.10	471.10	471.10	98.35	48.35	48.35	48.35	48.35	48.35	48.35
474	PRIOR YEAR 2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
475	INCREASE/(DECREASE)	0.00	0.00	471.10	471.10	471.10	98.35	48.35	48.35	48.35	48.35	48.35	48.35
476													
477	131999												
478	CASH CLEARING ACCOUNT												
479													
480	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
481	PRIOR YEAR 2018	(105,832.62)	(100.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
482	INCREASE/(DECREASE)	105,832.62	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
483													
484	135000												

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		January	February	March	April	May	June	July	August	September	October	November	December
485	WORKING FUNDS-PETTY CASH-ETC												
486													
487	TEST YEAR 2019	6,400.00	6,400.00	6,400.00	6,400.00	6,400.00	6,400.00	6,400.00	6,400.00	6,400.00	6,400.00	6,400.00	6,400.00
488	PRIOR YEAR 2018	6,850.00	6,850.00	6,850.00	6,850.00	6,850.00	6,850.00	6,850.00	6,850.00	6,850.00	6,850.00	6,850.00	6,850.00
489	INCREASE/(DECREASE)	(450.00)	(450.00)	(450.00)	(450.00)	(450.00)	(450.00)	(450.00)	(450.00)	(450.00)	(450.00)	(450.00)	(450.00)
490													
491	136000												
492	TEMPORARY CASH INVESTMENTS												
493													
494	TEST YEAR 2019	556,305.29	0.00	0.00	0.00	1,000,000.00	7,800,000.00	6,600,000.00	6,400,000.00	3,900,000.00	2,500,000.00	1,800,000.00	1,200,000.00
495	PRIOR YEAR 2018	3,637,857.14	3,303,415.03	3,559,676.59	3,287,470.75	1,476,357.26	3,879,669.85	4,575,479.91	3,866,101.15	2,471,416.27	2,508,139.97	1,990,653.78	595,486.41
496	INCREASE/(DECREASE)	(3,081,551.85)	(3,303,415.03)	(3,559,676.59)	(3,287,470.75)	(476,357.26)	(3,920,330.15)	(2,024,520.09)	(2,533,898.85)	(1,428,583.73)	(8,139.97)	(190,653.78)	604,513.59
497													
498	142099												
499	ACC REC-CLEARING FOR CUST REFUNDS												
500													
501	TEST YEAR 2019	0.00	0.00	(24.00)	0.00	0.00	0.00	(1,320,173.19)	(59.38)	(3,071.40)	0.00	0.00	0.00
502	PRIOR YEAR 2018	(158.46)	0.00	0.00	390.00	107.06	(353.00)	(1,132,124.76)	(1,419.18)	123.36	(105.00)	0.00	0.00
503	INCREASE/(DECREASE)	158.46	0.00	(24.00)	(390.00)	(107.06)	353.00	(188,048.43)	1,359.80	(3,194.76)	105.00	0.00	0.00
504													
505	142100												
506	CUSTOMER ACCTS REC-ELECT-HEADQTRS												
507													
508	TEST YEAR 2019	5,167,066.44	6,377,910.96	4,998,071.56	3,809,066.43	3,014,405.75	4,052,943.13	4,083,406.56	3,818,877.00	4,939,159.98	4,208,096.39	4,888,682.84	4,776,360.41
509	PRIOR YEAR 2018	6,855,300.69	7,080,205.35	4,446,061.04	4,663,665.99	4,050,246.62	5,104,715.76	5,498,959.02	4,567,246.34	6,148,335.79	4,434,846.66	4,490,198.19	5,645,858.93
510	INCREASE/(DECREASE)	(1,688,234.25)	(702,294.39)	552,010.52	(854,599.56)	(1,035,840.87)	(1,051,772.63)	(1,415,552.46)	(748,369.34)	(1,209,175.81)	(226,750.27)	398,484.65	(869,498.52)
511													
512	142160												
513	ACC-REC ALERIS												
514													
515	TEST YEAR 2019	1,240,210.86	1,184,495.17	1,226,888.53	1,162,756.96	1,151,986.33	1,147,731.52	1,145,150.15	1,151,597.47	1,109,923.70	1,055,734.11	1,137,553.08	1,186,904.55
516	PRIOR YEAR 2018	1,050,994.58	1,131,721.26	1,248,519.43	1,183,539.74	1,195,892.21	1,182,069.40	1,135,405.40	1,221,554.06	1,156,809.79	1,263,912.71	1,279,910.81	1,237,817.12
517	INCREASE/(DECREASE)	189,216.28	52,773.91	(21,630.90)	(20,782.78)	(43,905.88)	(34,337.88)	9,744.75	(69,956.59)	(46,886.09)	(208,178.60)	(142,357.73)	(50,912.57)
518													
519	142161												
520	ACC-REC WEST KY RIVER LOADOUT-DOCK												
521													
522	TEST YEAR 2019	411,309.00	356,751.13	341,796.44	326,514.02	323,748.65	311,443.86	322,412.74	318,417.09	255,485.89	275,543.87	543,305.01	550,030.36
523	PRIOR YEAR 2018	0.00	131,977.75	328,440.16	276,320.23	317,506.10	363,000.92	324,933.88	354,221.27	318,376.80	357,015.73	365,595.08	387,781.27
524	INCREASE/(DECREASE)	411,309.00	224,773.38	13,356.28	50,193.79	6,242.55	(51,557.06)	(2,521.14)	(35,804.18)	(62,890.91)	(81,471.86)	177,709.93	162,249.09
525													
526	142162												
527	ACC-REC WEST KY RESOURCES-EQUALITY												
528													

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	
529	TEST YEAR	2019	36,566.87	35,718.33	35,432.63	35,519.32	35,199.28	36,586.85	36,257.73	36,559.60	35,637.34	35,578.72	67,539.62	67,946.46
530	PRIOR YEAR	2018	0.00	14,863.44	37,165.74	36,480.57	36,308.66	36,555.52	36,048.37	36,403.88	35,316.05	36,418.90	36,401.05	36,402.97
531	INCREASE/(DECREASE)		36,566.87	20,854.89	(1,733.11)	(961.25)	(1,109.38)	31.33	209.36	155.72	321.29	(840.18)	31,138.57	31,543.49
532														
533	142163													
534	ACC REC-WEST KY RESOURCES-LEWIS CREEK													
535														
536	TEST YEAR	2019	15,970.34	13,671.19	12,960.76	11,195.91	13,060.10	12,419.32	11,750.74	12,415.07	11,402.85	10,317.20	19,556.84	20,778.38
537	PRIOR YEAR	2018	0.00	8,421.49	18,767.84	12,900.21	12,632.21	12,326.28	11,984.84	12,469.15	11,920.77	12,523.44	14,936.49	13,774.84
538	INCREASE/(DECREASE)		15,970.34	5,249.70	(5,807.08)	(1,704.30)	427.89	93.04	(234.10)	(54.08)	(517.92)	(2,206.24)	4,620.35	7,003.54
539														
540	142164													
541	ACC REC-WEST KY RAIL LOADOUT-MIDWAY													
542														
543	TEST YEAR	2019	81,391.42	75,803.39	69,183.09	61,827.53	58,100.87	57,313.85	56,934.67	55,528.07	56,066.28	47,308.08	94,198.97	95,873.68
544	PRIOR YEAR	2018	0.00	30,504.74	122,520.85	105,847.18	91,758.27	57,796.33	55,300.52	63,052.88	62,637.67	75,760.69	79,929.17	81,064.60
545	INCREASE/(DECREASE)		81,391.42	45,298.65	(53,337.76)	(44,019.65)	(33,657.40)	(482.48)	1,634.15	(7,524.81)	(6,571.39)	(28,452.61)	14,269.80	14,809.08
546														
547	142165													
548	ACC-REC HOPKINS CO COAL													
549														
550	TEST YEAR	2019	3,977.49	3,361.21	3,295.21	2,283.97	2,236.40	2,176.15	2,188.35	2,275.03	2,225.48	2,264.61	3,009.83	2,938.68
551	PRIOR YEAR	2018	4,252.89	3,463.05	2,993.30	2,713.98	2,405.98	2,201.61	2,358.01	2,482.94	2,834.56	2,594.06	3,392.90	3,459.27
552	INCREASE/(DECREASE)		(275.40)	(101.84)	301.91	(430.01)	(169.58)	(25.46)	(169.66)	(207.91)	(609.08)	(329.45)	(383.07)	(520.59)
553														
554	142166													
555	ACC-REC HARTSHORNE MINING LLC													
556														
557	TEST YEAR	2019	69,130.14	53,193.83	50,775.78	33,129.56	40,288.36	46,434.89	62,634.73	83,973.80	85,182.19	101,160.80	112,634.32	111,845.45
558	PRIOR YEAR	2018	0.00	0.00	11,971.39	19,876.20	17,954.73	18,461.39	27,885.01	23,130.33	22,247.50	19,596.95	22,213.16	42,806.45
559	INCREASE/(DECREASE)		69,130.14	53,193.83	38,804.39	13,253.36	22,333.63	27,973.50	34,749.72	60,843.47	62,934.69	81,563.85	90,421.16	69,039.00
560														
561	142170													
562	ACC-REC DOMTAR													
563														
564	TEST YEAR	2019	945,692.01	864,892.58	1,126,626.27	1,925,868.90	1,475,727.46	887,375.79	1,243,085.37	958,795.90	1,009,738.66	938,427.21	854,874.40	901,841.21
565	PRIOR YEAR	2018	1,453,634.21	877,837.56	1,013,618.51	983,829.15	1,098,536.85	1,114,891.24	1,192,988.79	1,421,301.45	999,905.90	1,073,160.49	1,057,446.80	918,784.61
566	INCREASE/(DECREASE)		(507,942.20)	(12,944.98)	113,007.76	942,039.75	377,190.61	(227,515.45)	50,096.58	(462,505.55)	9,832.76	(134,733.28)	(202,572.40)	(16,943.40)
567														
568	142174													
569	ACC REC-CENTURY SEBREE													
570														
571	TEST YEAR	2019	6,584,154.62	6,087,958.13	7,042,659.66	5,682,101.22	5,784,857.17	6,674,688.64	6,176,386.66	6,221,087.27	8,064,565.65	6,218,088.54	8,583,013.08	5,479,399.14
572	PRIOR YEAR	2018	7,512,985.36	5,395,450.86	6,808,778.74	8,053,383.17	7,016,966.42	5,288,589.87	5,108,908.03	6,840,383.93	7,911,093.85	6,709,342.04	8,478,490.94	8,463,860.85

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		January	February	March	April	May	June	July	August	September	October	November	December
573	INCREASE/(DECREASE)	(928,830.74)	692,507.27	233,880.92	(2,371,281.95)	(1,232,109.25)	1,386,098.77	1,067,478.63	(619,296.66)	153,471.80	(491,253.50)	104,522.14	(2,984,461.71)
574													
575	142176												
576	ACCTS REC-ARMSTRONG-EQUALITY MINE												
577													
578	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
579	PRIOR YEAR 2018	34,889.43	20,027.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580	INCREASE/(DECREASE)	(34,889.43)	(20,027.15)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
581													
582	142178												
583	ACCT REC-ARMSTRONG DOCK												
584													
585	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
586	PRIOR YEAR 2018	343,154.44	210,476.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
587	INCREASE/(DECREASE)	(343,154.44)	(210,476.38)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
588													
589	142179												
590	ACCT REC-ARMSTRONG LEWIS CREEK												
591													
592	TEST YEAR 2019	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	PRIOR YEAR 2018	25,094.07	14,500.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
594	INCREASE/(DECREASE)	(25,094.07)	(14,500.52)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
595													
596	142180												
597	ACC-REC CENTURY HAWESVILLE												
598													
599	TEST YEAR 2019	6,338,229.15	5,862,994.06	6,079,542.76	4,982,193.92	5,428,169.98	5,524,388.46	4,720,709.91	4,879,530.61	5,587,922.25	4,409,310.14	5,751,729.76	4,067,113.82
600	PRIOR YEAR 2018	3,551,647.67	2,802,929.51	3,421,871.27	4,160,820.82	3,650,609.14	4,182,852.18	3,937,767.35	5,325,417.46	6,108,641.95	5,441,430.77	8,136,980.01	7,907,486.08
601	INCREASE/(DECREASE)	2,786,581.48	3,060,064.55	2,657,671.49	821,373.10	1,777,560.84	1,341,536.28	782,942.56	(445,886.85)	(520,719.70)	(1,032,120.63)	(2,385,250.25)	(3,840,372.26)
602													
603	142181												
604	ACCT REC-ACCURIDE												
605													
606	TEST YEAR 2019	185,766.80	179,535.45	178,322.36	175,078.12	184,241.36	171,905.31	173,442.73	187,582.90	173,437.96	162,374.63	146,305.57	136,304.28
607	PRIOR YEAR 2018	168,130.81	167,561.11	178,822.12	171,399.63	189,056.96	178,309.61	188,329.66	204,345.81	182,565.81	176,883.78	185,063.29	169,506.55
608	INCREASE/(DECREASE)	17,635.99	11,974.34	(499.76)	3,678.49	(4,815.60)	(6,404.30)	(14,886.93)	(16,762.91)	(9,127.85)	(14,509.15)	(38,757.72)	(33,202.27)
609													
610	142183												
611	ACC REC-SEBREE MINING-KMMC												
612													
613	TEST YEAR 2019	1,382.72	1,357.99	1,345.26	1,353.14	1,344.89	1,395.77	1,383.04	1,388.60	1,355.72	1,352.05	1,343.08	1,361.11
614	PRIOR YEAR 2018	2,472.55	2,952.86	3,862.18	4,494.53	3,691.60	1,864.57	1,363.91	1,377.06	1,339.94	1,373.98	1,376.62	1,377.19
615	INCREASE/(DECREASE)	(1,089.83)	(1,594.87)	(2,516.92)	(3,141.39)	(2,346.71)	(468.80)	19.13	11.54	15.78	(21.93)	(33.54)	(16.08)
616													

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
617	142185												
618	ACC REC-SEBREE MINING-STEAMPORT												
619													
620	TEST YEAR 2019	5,086.41	4,763.11	5,322.36	5,037.44	4,717.16	4,462.56	4,425.88	4,537.36	4,471.02	4,470.48	4,701.18	4,705.66
621	PRIOR YEAR 2018	6,407.76	6,608.33	6,690.51	4,878.54	4,693.86	4,696.43	4,685.48	4,641.97	4,439.10	4,678.59	4,947.66	4,961.94
622	INCREASE/(DECREASE)	(1,321.35)	(1,845.22)	(1,368.15)	158.90	23.30	(233.87)	(259.60)	(104.61)	31.92	(208.11)	(246.48)	(256.28)
623													
624	142186												
625	ACCT REC-DOTIKI												
626													
627	TEST YEAR 2019	2,120.41	2,059.55	1,907.32	1,936.87	1,977.89	2,105.41	2,597.50	2,471.73	2,456.20	2,084.45	1,705.72	1,751.48
628	PRIOR YEAR 2018	1,345.72	1,318.99	1,353.12	1,309.54	1,336.56	2,048.60	2,230.07	2,536.60	2,118.36	2,591.10	1,938.61	1,949.14
629	INCREASE/(DECREASE)	774.69	740.56	554.20	627.33	641.33	56.81	367.43	(64.87)	337.84	(506.65)	(232.89)	(197.66)
630													
631	142187												
632	ACCT REC-TYSON												
633													
634	TEST YEAR 2019	487,311.04	441,125.53	427,839.30	433,845.37	507,785.32	495,728.31	524,025.34	544,410.03	511,306.33	510,895.10	438,048.29	459,388.30
635	PRIOR YEAR 2018	485,026.84	469,539.85	492,665.09	487,364.11	535,501.89	535,577.42	544,547.71	582,016.15	528,493.68	533,823.85	475,846.23	450,881.12
636	INCREASE/(DECREASE)	2,284.20	(28,414.32)	(64,825.79)	(53,518.74)	(27,716.57)	(39,849.11)	(20,522.37)	(37,606.12)	(17,187.35)	(22,928.75)	(37,797.94)	8,507.18
637													
638	142188												
639	ACCT REC-AMG												
640													
641	TEST YEAR 2019	54,897.32	45,479.03	43,565.52	40,772.33	41,151.85	40,521.66	40,094.42	41,644.17	37,083.97	46,213.89	42,845.42	43,672.32
642	PRIOR YEAR 2018	60,492.43	58,323.67	55,123.52	52,640.75	54,767.55	52,876.68	55,651.52	56,722.74	47,403.81	55,841.01	56,268.60	48,283.41
643	INCREASE/(DECREASE)	(5,595.11)	(12,844.64)	(11,558.00)	(11,868.42)	(13,615.70)	(12,355.02)	(15,557.10)	(15,078.57)	(10,319.84)	(9,627.12)	(13,423.18)	(4,611.09)
644													
645	142189												
646	ACCTS REC-PENNYRILE ENERGY												
647													
648	TEST YEAR 2019	174,172.22	161,888.79	329,512.75	151,654.32	149,388.65	143,085.35	133,324.70	143,764.85	83,179.11	144,283.01	120,430.78	130,881.03
649	PRIOR YEAR 2018	150,079.65	146,430.51	167,809.35	153,651.54	141,739.29	146,075.07	136,842.04	147,113.93	128,236.80	149,749.99	156,166.05	156,990.35
650	INCREASE/(DECREASE)	24,092.57	15,458.28	161,703.40	(1,997.22)	7,649.36	(2,989.72)	(3,517.34)	(3,349.08)	(45,057.69)	(5,466.98)	(35,735.27)	(26,109.32)
651													
652	142190												
653	ACC-REC ALCOA AUTO CASTINGS												
654													
655	TEST YEAR 2019	3,933.06	3,115.01	3,215.59	2,698.99	5,593.70	2,842.89	2,817.50	2,747.03	2,830.04	2,985.25	3,272.49	3,341.36
656	PRIOR YEAR 2018	3,948.57	3,519.77	3,593.15	3,238.95	3,578.03	3,343.47	2,935.43	3,026.11	2,810.76	3,239.57	3,562.66	3,409.26
657	INCREASE/(DECREASE)	(15.51)	(404.76)	(377.56)	(539.96)	2,015.67	(500.58)	(117.93)	(279.08)	19.28	(254.32)	(290.17)	(67.90)
658													
659	142193												
660	ACCT REC-SOUTHWIRE												

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	
661														
662	TEST YEAR	2019	296,459.06	269,203.99	272,465.91	260,136.80	287,067.80	277,749.64	272,544.94	292,642.88	285,294.94	293,550.24	272,304.84	267,152.61
663	PRIOR YEAR	2018	284,177.40	265,292.09	288,092.56	295,909.53	297,422.62	304,985.19	307,480.21	317,254.60	616,074.73	312,914.35	297,685.55	288,080.42
664	INCREASE/(DECREASE)		12,281.66	3,911.90	(15,626.65)	(35,772.73)	(10,354.82)	(27,235.55)	(34,935.27)	(24,611.72)	(330,779.79)	(19,364.11)	(25,380.71)	(20,927.81)
665														
666	142194													
667	ACC-REC ROLL COATER													
668														
669	TEST YEAR	2019	127,354.97	116,536.21	115,744.00	106,736.40	114,352.45	104,986.05	110,414.67	117,914.45	106,262.33	115,993.82	107,857.95	103,760.23
670	PRIOR YEAR	2018	120,480.13	120,984.66	120,267.57	115,645.34	119,036.29	119,867.02	116,572.40	132,646.76	116,072.11	130,404.32	122,818.41	102,492.37
671	INCREASE/(DECREASE)		6,874.84	(4,448.45)	(4,523.57)	(8,908.94)	(4,683.84)	(14,880.97)	(6,157.73)	(14,732.31)	(9,809.78)	(14,410.50)	(14,960.46)	1,267.86
672														
673	142195													
674	ACC-REC KIMBERLY CLARK													
675														
676	TEST YEAR	2019	1,557,501.89	1,420,869.92	1,421,057.69	1,412,116.29	1,347,318.41	1,409,636.99	1,359,534.13	1,435,184.16	1,390,451.60	1,413,662.38	1,429,212.74	1,383,431.32
677	PRIOR YEAR	2018	1,486,862.75	1,387,430.73	1,514,237.29	1,533,445.71	1,494,203.84	1,503,724.68	1,535,718.07	1,568,038.45	1,517,906.27	1,532,237.14	1,543,250.55	1,540,253.82
678	INCREASE/(DECREASE)		70,639.14	33,439.19	(93,179.60)	(121,329.42)	(146,885.43)	(94,087.69)	(176,183.94)	(132,854.29)	(127,454.67)	(118,574.76)	(114,037.81)	(156,822.50)
679														
680	142197													
681	ACCT REC-MIDWAY MINE AND PREP PLANT													
682														
683	TEST YEAR	2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
684	PRIOR YEAR	2018	88,604.79	50,453.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
685	INCREASE/(DECREASE)		(88,604.79)	(50,453.01)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
686														
687	142198													
688	ACCT REC-VALLEY GRAIN													
689														
690	TEST YEAR	2019	83,031.98	74,696.73	77,976.00	73,843.06	69,602.40	68,647.90	65,272.45	71,662.12	64,537.61	49,679.50	48,012.61	49,841.73
691	PRIOR YEAR	2018	78,665.46	73,639.41	86,850.48	77,642.64	75,129.84	80,581.19	77,765.31	82,752.96	74,637.41	77,934.33	78,789.83	72,686.31
692	INCREASE/(DECREASE)		4,366.52	1,057.32	(8,874.48)	(3,799.58)	(5,527.44)	(11,933.29)	(12,492.86)	(11,090.84)	(10,099.80)	(28,254.83)	(30,777.22)	(22,844.58)
693														
694	142200													
695	CUSTOMER ACCOUNTS RECEIVABLE													
696														
697	TEST YEAR	2019	644,315.52	644,065.52	648,087.69	649,617.77	720,740.44	65,762.68	17,141.18	8,452.84	9,038.08	7,506.62	7,850.47	737,451.36
698	PRIOR YEAR	2018	597,492.24	701,020.77	839,888.43	156,042.36	174,047.97	94,840.68	91,342.57	(1,338.98)	(2,709.69)	(2,806.61)	(12,193.04)	647,686.91
699	INCREASE/(DECREASE)		46,823.28	(56,955.25)	(191,800.74)	493,575.41	546,692.47	(29,078.00)	(74,201.39)	9,791.82	11,747.77	10,313.23	20,043.51	89,764.45
700														
701	142210													
702	CONSUMER A/R RETURNED CHECKS													
703														
704	TEST YEAR	2019	207.00	207.00	207.00	207.00	207.00	207.00	207.00	207.00	207.00	207.00	207.00	0.00



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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	
705	PRIOR YEAR	2018	207.00	207.00	207.00	207.00	207.00	207.00	207.00	207.00	207.00	207.00	207.00	
706	INCREASE/(DECREASE)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(207.00)	
707														
708	142270													
709	ACCTS REC-POINT-TO-POINT FIBER SERV													
710														
711	TEST YEAR	2019	(65.25)	(65.25)	(65.25)	(65.25)	(65.25)	(65.25)	(65.25)	(65.25)	(65.25)	(65.25)	0.00	
712	PRIOR YEAR	2018	(65.25)	(65.25)	(65.25)	(65.25)	(65.25)	(65.25)	(65.25)	(65.25)	(65.25)	(65.25)	(65.25)	
713	INCREASE/(DECREASE)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65.25	
714														
715	143000													
716	ACCOUNTS RECEIVABLE - EMPLOYEES													
717														
718	TEST YEAR	2019	258.23	438.00	368.24	241.65	143.04	183.22	205.44	575.48	270.39	644.27	1,543.59	890.86
719	PRIOR YEAR	2018	1,136.35	1,044.04	185.06	318.73	110.71	223.94	349.72	424.78	149.55	298.04	451.70	186.09
720	INCREASE/(DECREASE)		(878.12)	(606.04)	183.18	(77.08)	32.33	(40.72)	(144.28)	150.70	120.84	346.23	1,091.89	704.77
721														
722	143098													
723	MISC REC CLEARING FOR 143.000													
724														
725	TEST YEAR	2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
726	PRIOR YEAR	2018	0.00	0.00	0.00	0.00	0.00	2,204.18	0.00	0.00	0.00	0.00	107.33	0.00
727	INCREASE/(DECREASE)		0.00	0.00	0.00	0.00	0.00	(2,204.18)	0.00	0.00	0.00	0.00	(107.33)	0.00
728														
729	143099													
730	MISC REC CLEARING FOR 143.100													
731														
732	TEST YEAR	2019	117.11	0.00	6,429.62	0.00	(1,547.89)	(35.53)	922.92	922.92	927.22	922.92	5,437.88	(1,935.44)
733	PRIOR YEAR	2018	36,026.13	35,625.23	35,497.73	34,744.09	35,849.25	36,338.36	26,678.97	38,507.17	37,112.64	37,200.41	35,811.58	0.00
734	INCREASE/(DECREASE)		(35,909.02)	(35,625.23)	(29,068.11)	(34,744.09)	(37,397.14)	(36,373.89)	(25,756.05)	(37,584.25)	(36,185.42)	(36,277.49)	(30,373.70)	(1,935.44)
735														
736	143100													
737	ACCOUNTS RECEIVABLE - OTHER													
738														
739	TEST YEAR	2019	258,388.71	216,463.71	443,053.25	447,778.90	447,391.50	450,211.86	439,966.48	436,301.95	437,799.90	196,013.19	177,173.05	62,763.87
740	PRIOR YEAR	2018	213,015.03	207,977.35	200,704.42	197,763.26	185,834.20	185,709.43	180,149.57	186,520.16	195,707.07	192,083.67	183,917.87	238,282.45
741	INCREASE/(DECREASE)		45,373.68	8,486.36	242,348.83	250,015.64	261,557.30	264,502.43	259,816.91	249,781.79	242,092.83	3,929.52	(6,744.82)	(175,518.58)
742														
743	143200													
744	ACCOUNTS RECEIVABLE - COBANK													
745														
746	TEST YEAR	2019	60,630.67	64,382.34	11,255.01	15,006.68	18,758.35	22,510.02	26,261.69	30,013.36	33,765.03	37,516.70	41,268.37	44,707.00
747	PRIOR YEAR	2018	138,244.00	141,417.00	9,519.00	12,692.00	15,865.00	19,038.00	22,211.00	25,384.00	14,520.95	22,381.64	30,242.33	56,879.00
748	INCREASE/(DECREASE)		(77,613.33)	(77,034.66)	1,736.01	2,314.68	2,893.35	3,472.02	4,050.69	4,629.36	19,244.08	15,135.06	11,026.04	(12,172.00)

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
749													
750	143250												
751	ACCOUNTS RECEIVABLE - CFC												
752													
753	TEST YEAR 2019	33,028.76	37,229.01	41,429.26	45,629.51	49,829.76	54,030.01	58,230.26	62,430.51	16,801.00	21,001.25	25,201.50	27,505.47
754	PRIOR YEAR 2018	33,476.00	37,660.50	41,845.00	46,029.50	50,214.00	54,398.50	58,583.00	13,060.39	17,751.78	22,443.17	27,134.56	28,828.51
755	INCREASE/(DECREASE)	(447.24)	(431.49)	(415.74)	(399.99)	(384.24)	(368.49)	(352.74)	49,370.12	(950.78)	(1,441.92)	(1,933.06)	(1,323.04)
756													
757	143400												
758	OTHER A/R-EMPLOYEE CONTRIBUTIONS												
759													
760	TEST YEAR 2019	(1,452.44)	(1,452.44)	(1,452.44)	(1,452.44)	(1,452.44)	(1,452.44)	(1,352.44)	(1,352.44)	(1,352.44)	(1,352.44)	(1,352.44)	(1,352.44)
761	PRIOR YEAR 2018	(2,152.44)	(2,152.44)	(2,052.44)	(2,052.44)	(2,052.44)	(1,852.44)	(1,852.44)	(1,852.44)	(1,752.44)	(1,652.44)	(1,452.44)	(1,452.44)
762	INCREASE/(DECREASE)	700.00	700.00	600.00	600.00	600.00	400.00	500.00	500.00	400.00	300.00	100.00	100.00
763													
764	143600												
765	ACCTS REC-CUSTOMER BILLINGS												
766													
767	TEST YEAR 2019	55,581.64	0.00	0.00	0.00	0.00	15,914.66	88.19	0.00	40,188.75	40,188.75	0.00	0.00
768	PRIOR YEAR 2018	0.00	0.00	0.00	0.00	0.00	4,062.01	14,073.62	0.00	17,640.61	204,870.47	271,548.08	271,943.39
769	INCREASE/(DECREASE)	55,581.64	0.00	0.00	0.00	0.00	11,852.65	(13,985.43)	0.00	22,548.14	(164,681.72)	(271,548.08)	(271,943.39)
770													
771	143700												
772	ACCTS REC-MISC PLANT RELATED ACTIVITY												
773													
774	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
775	PRIOR YEAR 2018	0.00	0.00	3,184.98	12.90	12.90	12.90	0.00	0.00	0.00	0.00	0.00	0.00
776	INCREASE/(DECREASE)	0.00	0.00	(3,184.98)	(12.90)	(12.90)	(12.90)	0.00	0.00	0.00	0.00	0.00	0.00
777													
778	144100												
779	ACC PROV-UNCOLL ACCTS-BANKRUPTCY												
780													
781	TEST YEAR 2019	(4,912,941.68)	(4,927,941.68)	(4,942,941.68)	(4,957,941.68)	(4,972,941.68)	(4,987,941.68)	(4,987,941.68)	(4,987,941.68)	(4,987,941.68)	(4,987,941.68)	(4,987,941.68)	(4,961,487.68)
782	PRIOR YEAR 2018	(4,791,819.68)	(4,808,242.68)	(4,824,665.68)	(4,841,088.68)	(4,857,511.68)	(4,873,934.68)	(4,890,357.68)	(4,906,780.68)	(4,923,203.68)	(4,939,626.68)	(4,956,049.68)	(4,897,941.68)
783	INCREASE/(DECREASE)	(121,122.00)	(119,699.00)	(118,276.00)	(116,853.00)	(115,430.00)	(114,007.00)	(97,584.00)	(81,161.00)	(64,738.00)	(48,315.00)	(31,892.00)	(63,546.00)
784													
785	144101												
786	UNCLAIMED CONSUMER DEPOSITS												
787													
788	TEST YEAR 2019	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)
789	PRIOR YEAR 2018	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)	(5,353.68)
790	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
791													
792	144102												

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
793	UNCLAIMED CONSUMER ADVANCE PAYMENTS												
794													
795	TEST YEAR 2019	(72,018.16)	(72,018.16)	(72,458.73)	(72,458.73)	(73,419.17)	(73,729.94)	(74,216.99)	(74,605.67)	(74,605.67)	(74,888.89)	(75,387.46)	(77,499.42)
796	PRIOR YEAR 2018	(68,613.69)	(68,717.83)	(69,193.72)	(69,784.43)	(70,739.89)	(70,776.80)	(70,679.46)	(71,006.11)	(71,505.01)	(71,505.01)	(71,921.67)	(71,921.67)
797	INCREASE/(DECREASE)	(3,404.47)	(3,300.33)	(3,265.01)	(2,674.30)	(2,679.28)	(2,953.14)	(3,537.53)	(3,599.56)	(3,100.66)	(3,383.88)	(3,465.79)	(5,577.75)
798													
799	144110												
800	ACC PROVISION UNCOLL CONS ACCTS												
801													
802	TEST YEAR 2019	4,576,651.19	4,570,661.53	4,556,545.97	4,546,728.56	4,542,723.66	4,540,083.31	4,478,548.84	4,473,242.03	4,468,647.43	4,691,521.33	4,684,797.36	4,678,047.38
803	PRIOR YEAR 2018	4,431,918.98	4,425,483.88	4,419,962.74	4,411,201.40	4,407,955.45	4,401,154.75	4,339,451.82	4,337,211.81	4,332,280.20	4,595,045.87	4,588,067.12	4,581,344.21
804	INCREASE/(DECREASE)	144,732.21	145,177.65	136,583.23	135,527.16	134,768.21	138,928.56	139,097.02	136,030.22	136,367.23	96,475.46	96,730.24	96,703.17
805													
806	144111												
807	ACC. PROV. FOR UNCOLL.-COLLECT FEES												
808													
809	TEST YEAR 2019	50,048.64	50,048.64	50,048.64	50,048.64	50,048.64	50,048.64	50,048.64	50,048.64	50,048.64	50,048.64	50,048.64	50,048.64
810	PRIOR YEAR 2018	50,048.64	50,048.64	50,048.64	50,048.64	50,048.64	50,048.64	50,048.64	50,048.64	50,048.64	50,048.64	50,048.64	50,048.64
811	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
812													
813	146000												
814	A/R BIG RIVERS ELECTRIC CORP												
815													
816	TEST YEAR 2019	0.00	49,614.40	58,721.38	2,141.48	3,729.99	59,684.18	0.00	0.00	59,889.25	0.00	67,980.04	82,447.15
817	PRIOR YEAR 2018	95,344.92	57,237.22	92,608.08	2,567.28	66,219.37	73,044.44	61,499.14	128,352.54	119,179.67	74,451.71	0.00	58,963.02
818	INCREASE/(DECREASE)	(95,344.92)	(7,622.82)	(33,886.70)	(425.80)	(62,489.38)	(13,360.26)	(61,499.14)	(128,352.54)	(59,290.42)	(74,451.71)	67,980.04	23,484.13
819													
820	146098												
821	BREC REC CLEARING FOR 146.000												
822													
823	TEST YEAR 2019	79.00	0.00	0.00	8,258.21	0.00	852.96	0.00	0.00	50,078.22	0.00	2,913.24	0.00
824	PRIOR YEAR 2018	(695.03)	29,810.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,330.94	265.00	17,692.50
825	INCREASE/(DECREASE)	774.03	(29,810.99)	0.00	8,258.21	0.00	852.96	0.00	0.00	50,078.22	(2,330.94)	2,648.24	(17,692.50)
826													
827	146099												
828	BREC REC CLEARING FOR 146.100												
829													
830	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
831	PRIOR YEAR 2018	0.00	0.00	1,575.00	350.00	170,681.20	269.81	0.00	0.00	(20.00)	(20.00)	(125.00)	0.00
832	INCREASE/(DECREASE)	0.00	0.00	(1,575.00)	(350.00)	(170,681.20)	(269.81)	0.00	0.00	20.00	20.00	125.00	0.00
833													
834	146100												
835	A/R-BREC INCENTIVE PROGRAM												
836													

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
837	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
838	PRIOR YEAR 2018	15,597.27	19,115.06	88,561.91	34,987.61	42,649.15	324,102.54	254,643.39	0.00	0.00	0.00	0.00	0.00
839	INCREASE/(DECREASE)	(15,597.27)	(19,115.06)	(88,561.91)	(34,987.61)	(42,649.15)	(324,102.54)	(254,643.39)	0.00	0.00	0.00	0.00	0.00
840													
841	154000												
842	MATERIAL-SUPPLIES-ELECTRIC												
843													
844	TEST YEAR 2019	1,278,012.34	1,326,147.98	1,323,080.74	1,253,591.71	1,391,619.82	1,353,758.59	1,290,436.40	1,289,452.73	1,322,619.06	1,418,399.78	1,374,907.52	1,376,205.66
845	PRIOR YEAR 2018	1,300,800.37	1,287,533.46	1,273,773.75	1,219,981.27	1,201,382.85	1,234,448.42	1,242,747.50	1,305,304.26	1,297,101.26	1,285,504.34	1,272,474.79	1,319,856.50
846	INCREASE/(DECREASE)	(22,788.03)	38,614.52	49,306.99	33,610.44	190,236.97	119,310.17	47,688.90	(15,851.53)	25,517.80	132,895.44	102,432.73	56,349.16
847													
848	154010												
849	INVENTORY-COPPER WIRE												
850													
851	TEST YEAR 2019	9,329.27	10,029.63	10,101.12	11,120.46	11,120.46	11,155.13	11,295.53	13,396.73	18,675.21	20,950.83	21,473.81	21,543.01
852	PRIOR YEAR 2018	18,246.19	18,453.39	9,018.42	9,539.93	10,009.71	10,009.71	10,730.90	11,070.90	11,298.03	11,397.47	11,529.59	11,529.59
853	INCREASE/(DECREASE)	(8,916.92)	(8,423.76)	1,082.70	1,580.53	1,110.75	1,145.42	564.63	2,325.83	7,377.18	9,553.36	9,944.22	10,013.42
854													
855	154100												
856	SPARE SUBSTATION EQUIPMENT												
857													
858	TEST YEAR 2019	324,364.99	343,627.35	359,527.35	351,003.40	347,346.40	322,094.48	320,268.71	315,097.32	302,502.63	298,527.63	305,360.83	305,360.83
859	PRIOR YEAR 2018	305,112.75	338,025.75	296,857.51	310,666.47	321,773.85	327,073.02	319,759.02	317,911.54	314,395.58	324,364.99	324,364.99	324,364.99
860	INCREASE/(DECREASE)	19,252.24	5,601.60	62,669.84	40,336.93	25,572.55	(4,978.54)	509.69	(2,814.22)	(11,892.95)	(25,837.36)	(19,004.16)	(19,004.16)
861													
862	154300												
863	FUEL INVENTORY - (DIESEL & UNLEADED)												
864													
865	TEST YEAR 2019	13,927.12	12,327.10	18,232.43	23,657.57	15,715.13	17,396.03	17,180.59	19,209.56	15,057.63	16,537.21	17,952.10	19,390.03
866	PRIOR YEAR 2018	17,474.12	12,285.27	19,337.17	20,542.90	23,732.78	13,330.09	16,701.75	16,824.14	18,003.09	20,472.10	16,071.28	17,465.53
867	INCREASE/(DECREASE)	(3,547.00)	41.83	(1,104.74)	3,114.67	(8,017.65)	4,065.94	478.84	2,385.42	(2,945.46)	(3,934.89)	1,880.82	1,924.50
868													
869	154999												
870	MATERIAL-UNINVOICED												
871													
872	TEST YEAR 2019	0.00	34,876.44	(1,086.00)	(17,257.00)	(12,425.88)	(5,082.36)	(12,184.88)	(1,979.24)	(5,183.80)	0.00	0.00	0.00
873	PRIOR YEAR 2018	0.00	(0.01)	(10,084.04)	0.00	(0.05)	(299.65)	(19,520.00)	0.00	0.00	(189.50)	130.00	0.00
874	INCREASE/(DECREASE)	0.00	34,876.45	8,998.04	(17,257.00)	(12,425.83)	(4,782.71)	7,335.12	(1,979.24)	(5,183.80)	189.50	(130.00)	0.00
875													
876	163000												
877	STORES EXPENSE - UNDISTRIBUTED												
878													
879	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	108.75	0.00	0.00	0.00	0.00	0.00	0.00
880	PRIOR YEAR 2018	140.00	140.00	140.00	0.00	0.00	0.00	76.42	76.42	(474.00)	0.00	0.00	0.00

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
881	INCREASE/(DECREASE)	(140.00)	(140.00)	(140.00)	0.00	0.00	108.75	(76.42)	(76.42)	474.00	0.00	0.00	0.00
882													
883	163100												
884	STORES CLEARING - SPREAD ITEMS												
885													
886	TEST YEAR 2019	35,342.98	29,543.14	28,157.34	25,986.75	36,662.15	38,324.23	47,723.97	46,183.71	47,604.38	48,668.34	46,913.81	44,050.76
887	PRIOR YEAR 2018	26,314.01	22,722.79	25,262.56	29,839.43	31,492.75	42,705.59	43,679.37	39,326.30	42,497.80	34,404.29	30,483.84	34,544.83
888	INCREASE/(DECREASE)	9,028.97	6,820.35	2,894.78	(3,852.68)	5,169.40	(4,381.36)	4,044.60	6,857.41	5,106.58	14,264.05	16,429.97	9,505.93
889													
890	165100												
891	PREPAYMENTS - INSURANCE												
892													
893	TEST YEAR 2019	91,740.29	50,647.50	506,900.49	492,334.52	444,313.52	404,161.71	363,977.10	320,446.47	278,453.25	225,899.60	182,620.96	138,758.15
894	PRIOR YEAR 2018	88,643.24	47,718.43	6,463.99	484,440.72	433,764.32	391,526.88	349,450.03	307,646.17	267,232.86	218,305.63	176,985.09	127,853.45
895	INCREASE/(DECREASE)	3,097.05	2,929.07	500,436.50	7,893.80	10,549.20	12,634.83	14,527.07	12,800.30	11,220.39	7,593.97	5,635.87	10,904.70
896													
897	165120												
898	PREPAID INSURANCE-WORKERS COMP												
899													
900	TEST YEAR 2019	335,556.51	308,177.10	280,495.62	252,086.61	176,911.29	148,022.55	89,580.81	62,764.65	35,078.07	(5,993.86)	(17,617.54)	0.00
901	PRIOR YEAR 2018	418,607.14	383,978.72	339,589.88	303,949.24	234,124.16	211,300.01	173,081.70	137,505.27	102,333.22	46,466.93	9,033.27	352,462.00
902	INCREASE/(DECREASE)	(83,050.63)	(75,801.62)	(59,094.26)	(51,862.63)	(57,212.87)	(63,277.46)	(83,500.89)	(74,740.62)	(67,255.15)	(52,460.79)	(26,650.81)	(352,462.00)
903													
904	165200												
905	PREPAYMENTS - OTHER												
906													
907	TEST YEAR 2019	380,727.41	315,441.72	249,379.37	183,870.46	118,812.36	53,180.93	672,484.03	601,140.74	533,678.02	462,970.39	387,918.31	328,868.65
908	PRIOR YEAR 2018	367,466.95	304,578.62	241,003.66	179,860.62	116,360.58	53,338.77	620,477.37	554,912.88	488,350.90	423,331.16	357,481.58	301,565.27
909	INCREASE/(DECREASE)	13,260.46	10,863.10	8,375.71	4,009.84	2,451.78	(157.84)	52,006.66	46,227.86	45,327.12	39,639.23	30,436.73	27,303.38
910													
911	171000												
912	INTEREST DIVIDENDS RECEIVABLE												
913													
914	TEST YEAR 2019	32,115.36	39,410.98	47,488.26	7,883.43	15,960.79	23,777.59	31,854.95	39,932.31	47,749.11	8,144.23	15,961.03	24,038.39
915	PRIOR YEAR 2018	32,114.89	39,410.51	47,487.87	7,883.04	15,960.40	23,777.20	31,854.56	39,931.92	47,748.72	8,143.84	15,960.64	24,038.00
916	INCREASE/(DECREASE)	0.47	0.47	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39
917													
918	173000												
919	ACCRUED UTILITY REV - BASE RATE												
920													
921	TEST YEAR 2019	9,623,992.86	7,423,388.86	6,723,110.86	5,231,921.86	6,531,832.86	7,260,828.86	8,477,269.86	8,312,168.86	8,372,342.86	6,061,001.86	7,362,419.86	7,938,129.86
922	PRIOR YEAR 2018	9,908,039.86	7,261,849.86	8,117,640.86	6,898,007.86	8,357,264.86	9,370,197.86	9,462,959.86	9,548,338.86	8,340,675.86	7,332,012.86	8,521,968.86	8,431,005.86
923	INCREASE/(DECREASE)	(284,047.00)	1,61,539.00	(1,394,530.00)	(1,666,086.00)	(1,825,432.00)	(2,109,369.00)	(985,690.00)	(1,236,170.00)	31,667.00	(1,271,011.00)	(1,159,549.00)	(492,876.00)
924													

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
925	182200												
926	REGULATORY ASSET-AMI												
927													
928	TEST YEAR 2019	2,840,020.11	2,820,779.50	2,801,538.89	2,782,298.28	2,763,057.67	2,743,817.06	2,724,576.45	2,705,335.84	2,686,095.23	2,666,854.62	2,647,614.01	2,628,373.40
929	PRIOR YEAR 2018	3,070,907.43	3,051,666.82	3,032,426.21	3,013,185.60	2,993,944.99	2,974,704.38	2,955,463.77	2,936,223.16	2,916,982.55	2,897,741.94	2,878,501.33	2,859,260.72
930	INCREASE/(DECREASE)	(230,887.32)	(230,887.32)	(230,887.32)	(230,887.32)	(230,887.32)	(230,887.32)	(230,887.32)	(230,887.32)	(230,887.32)	(230,887.32)	(230,887.32)	(230,887.32)
931													
932	183200												
933	WORK PLAN 2013-2017												
934													
935	TEST YEAR 2019	11.96	11.96	11.96	11.96	11.96	11.96	11.96	0.00	0.00	0.00	0.00	0.00
936	PRIOR YEAR 2018	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72
937	INCREASE/(DECREASE)	9.24	9.24	9.24	9.24	9.24	9.24	9.24	(2.72)	(2.72)	(2.72)	(2.72)	0.00
938													
939	183400												
940	WORK PLAN 2016-2020												
941													
942	TEST YEAR 2019	23,897.46	22,639.70	21,381.94	20,124.18	18,866.42	17,608.66	16,350.90	15,093.14	13,835.38	12,577.62	11,319.86	10,062.10
943	PRIOR YEAR 2018	38,327.75	37,130.00	35,932.25	34,734.50	33,536.75	32,339.00	31,141.25	29,943.50	28,745.75	27,548.00	26,350.25	25,155.22
944	INCREASE/(DECREASE)	(14,430.29)	(14,490.30)	(14,550.31)	(14,610.32)	(14,670.33)	(14,730.34)	(14,790.35)	(14,850.36)	(14,910.37)	(14,970.38)	(15,030.39)	(15,093.12)
945													
946	184100												
947	TRANSPORTATION EXPENSE CLEARING												
948													
949	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	(2,666.66)	0.00	0.00	0.00	0.00	0.00
950	PRIOR YEAR 2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
951	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	(2,666.66)	0.00	0.00	0.00	0.00	0.00
952													
953	184408												
954	PAYROLL TAXES-CLEARING ACCOUNT												
955													
956	TEST YEAR 2019	(7,233.89)	(9,729.83)	(4,215.02)	(13.38)	(54.12)	(74.81)	(71.53)	(101.97)	(161.13)	(201.24)	(232.21)	0.00
957	PRIOR YEAR 2018	(8,040.58)	(11,234.98)	(11,411.15)	(5,811.25)	(22.45)	(36.13)	(104.46)	(175.62)	(234.82)	(201.76)	(255.62)	0.00
958	INCREASE/(DECREASE)	806.69	1,505.15	7,196.13	5,797.87	(31.67)	(38.68)	32.93	73.65	73.69	0.52	23.41	0.00
959													
960	184409												
961	PSC TAXES-CLEARING ACCOUNT												
962													
963	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
964	PRIOR YEAR 2018	(0.01)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
965	INCREASE/(DECREASE)	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
966													
967	184926												
968	HEALTH, LIFE DISAB INS-CLEARING ACC												

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
969													
970	TEST YEAR 2019	1,613.12	26,431.00	(4,245.36)	990.70	2,825.32	4,058.65	2,198.12	2,536.44	3,768.08	3,558.38	(42,922.09)	0.00
971	PRIOR YEAR 2018	144,476.87	145,901.56	147,361.07	146,651.70	145,697.17	144,343.63	144,975.84	144,683.11	142,361.53	142,765.49	239,993.51	0.00
972	INCREASE/(DECREASE)	(142,863.75)	(119,470.56)	(151,606.43)	(145,661.00)	(142,871.85)	(140,284.98)	(142,777.72)	(142,146.67)	(138,593.45)	(139,207.11)	(282,915.60)	0.00
973													
974	184927												
975	PENSION PLANS-CLEARING ACCT												
976													
977	TEST YEAR 2019	104,480.98	193,786.53	455,265.67	385,021.19	379,269.30	466,514.79	565,144.93	651,444.84	480,083.57	230,590.59	61,609.52	0.00
978	PRIOR YEAR 2018	78,415.57	156,831.15	246,354.39	348,189.84	331,526.85	410,515.49	499,500.25	577,310.01	421,744.77	194,216.10	37,192.16	0.00
979	INCREASE/(DECREASE)	26,065.41	36,955.38	208,911.28	36,831.35	47,742.45	55,999.30	65,644.68	74,134.83	58,338.80	36,374.49	24,417.36	0.00
980													
981	186220												
982	PENSION PREPAYMENT-RS PLAN												
983													
984	TEST YEAR 2019	557,900.00	557,900.00	557,900.00	557,900.00	557,900.00	557,900.00	557,900.00	557,900.00	557,900.00	557,900.00	557,900.00	418,480.00
985	PRIOR YEAR 2018	697,320.00	697,320.00	697,320.00	697,320.00	697,320.00	697,320.00	697,320.00	697,320.00	697,320.00	697,320.00	697,320.00	557,900.00
986	INCREASE/(DECREASE)	(139,420.00)	(139,420.00)	(139,420.00)	(139,420.00)	(139,420.00)	(139,420.00)	(139,420.00)	(139,420.00)	(139,420.00)	(139,420.00)	(139,420.00)	(139,420.00)
987													
988	200100												
989	MEMBERSHIPS ISSUED (\$5.00)												
990													
991	TEST YEAR 2019	(223,300.00)	(223,395.00)	(223,705.00)	(223,835.00)	(223,970.00)	(224,165.00)	(224,170.00)	(224,325.00)	(224,565.00)	(224,705.00)	(224,840.00)	(224,785.00)
992	PRIOR YEAR 2018	(231,770.00)	(231,990.00)	(232,010.00)	(221,735.00)	(222,110.00)	(222,300.00)	(222,415.00)	(222,565.00)	(222,600.00)	(222,760.00)	(222,960.00)	(223,080.00)
993	INCREASE/(DECREASE)	8,470.00	8,595.00	8,305.00	(2,100.00)	(1,860.00)	(1,865.00)	(1,755.00)	(1,760.00)	(1,965.00)	(1,945.00)	(1,880.00)	(1,705.00)
994													
995	200110												
996	MEMBERSHIPS ISSUED (\$25.00)												
997													
998	TEST YEAR 2019	0.00	0.00	0.00	0.00	(250.00)	(250.00)	(250.00)	(250.00)	(250.00)	(250.00)	(250.00)	0.00
999	PRIOR YEAR 2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	(250.00)	(250.00)	(250.00)	(250.00)	(250.00)	(250.00)	(250.00)	0.00
1001													
1002	200120												
1003	MEMBERSHIPS (Unidentified at Conversion)												
1004													
1005	TEST YEAR 2019	(135.00)	(135.00)	(135.00)	(135.00)	(135.00)	(135.00)	(135.00)	(135.00)	(135.00)	(135.00)	(135.00)	0.00
1006	PRIOR YEAR 2018	(135.00)	(135.00)	(135.00)	(135.00)	(135.00)	(135.00)	(135.00)	(135.00)	(135.00)	(135.00)	(135.00)	(135.00)
1007	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	135.00
1008													
1009	201100												
1010	PATRONS CAPITAL CREDITS												
1011													
1012	TEST YEAR 2019	(50,505,679.03)	(50,488,610.53)	(50,467,684.56)	(50,450,346.20)	(50,438,540.66)	(54,356,220.88)	(51,645,427.49)	(51,585,677.68)	(51,559,342.95)	(51,533,727.22)	(51,514,699.78)	(51,498,849.48)

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
1013	PRIOR YEAR 2018	(51,339,404.77)	(51,325,987.02)	(51,307,160.19)	(51,294,134.15)	(52,979,897.22)	(52,967,879.21)	(50,650,258.06)	(50,598,547.47)	(50,568,235.99)	(50,550,145.18)	(50,534,107.57)	(50,516,938.33)
1014	INCREASE/(DECREASE)	833,725.74	837,376.49	839,475.63	843,787.95	2,541,356.56	(1,388,341.67)	(995,169.43)	(987,130.21)	(991,106.96)	(983,582.04)	(980,592.21)	(981,911.15)
1015													
1016	201101												
1017	PATRONS CAP CREDIT-FORMER HUEC D/S												
1018													
1019	TEST YEAR 2019	(1,438,021.96)	(1,438,021.96)	(1,438,021.96)	(1,438,021.96)	(1,438,021.96)	(1,438,021.96)	(1,438,021.96)	(844,170.26)	(844,170.26)	(844,170.26)	(844,170.26)	(844,170.26)
1020	PRIOR YEAR 2018	(1,774,734.31)	(1,774,734.31)	(1,774,734.31)	(1,774,734.31)	(1,774,734.31)	(1,774,734.31)	(1,774,734.31)	(1,438,021.96)	(1,438,021.96)	(1,438,021.96)	(1,438,021.96)	(1,438,021.96)
1021	INCREASE/(DECREASE)	336,712.35	336,712.35	336,712.35	336,712.35	336,712.35	336,712.35	336,712.35	593,851.70	593,851.70	593,851.70	593,851.70	593,851.70
1022													
1023	201102												
1024	PATRONS CAP CREDIT-FORMER GREC D/S												
1025													
1026	TEST YEAR 2019	(3,057,462.17)	(3,057,462.17)	(3,057,462.17)	(3,057,462.17)	(3,057,462.17)	(3,057,462.17)	(3,057,462.17)	(2,587,454.81)	(2,587,454.81)	(2,587,454.81)	(2,587,454.81)	(2,587,454.81)
1027	PRIOR YEAR 2018	(3,613,264.46)	(3,613,264.46)	(3,613,264.46)	(3,613,264.46)	(3,613,264.46)	(3,613,264.46)	(3,613,264.46)	(3,057,462.17)	(3,057,462.17)	(3,057,462.17)	(3,057,462.17)	(3,057,462.17)
1028	INCREASE/(DECREASE)	555,802.29	555,802.29	555,802.29	555,802.29	555,802.29	555,802.29	555,802.29	470,007.36	470,007.36	470,007.36	470,007.36	470,007.36
1029													
1030	201103												
1031	PATRONS CAP CREDIT-KENERGY D/SERVES												
1032													
1033	TEST YEAR 2019	(5,953,390.30)	(5,953,390.30)	(5,953,390.30)	(5,953,390.30)	(5,953,390.30)	(6,148,586.70)	(6,148,586.70)	(6,148,586.70)	(6,148,586.70)	(6,148,586.70)	(6,148,586.70)	(6,148,586.70)
1034	PRIOR YEAR 2018	(5,874,197.60)	(5,874,197.60)	(5,874,197.60)	(5,874,197.60)	(5,874,197.60)	(5,953,390.30)	(5,953,390.30)	(5,953,390.30)	(5,953,390.30)	(5,953,390.30)	(5,953,390.30)	(5,953,390.30)
1035	INCREASE/(DECREASE)	(79,192.70)	(79,192.70)	(79,192.70)	(79,192.70)	(79,192.70)	(195,196.40)	(195,196.40)	(195,196.40)	(195,196.40)	(195,196.40)	(195,196.40)	(195,196.40)
1036													
1037	201110												
1038	PATRONS CAPITAL CREDITS (NON-MEMBER												
1039													
1040	TEST YEAR 2019	(1,703,022.27)	(1,703,022.27)	(1,703,022.27)	(1,703,022.27)	(1,703,022.27)	(1,821,103.14)	(1,821,103.14)	(1,821,103.14)	(1,821,103.14)	(1,821,103.14)	(1,821,103.14)	(1,821,103.14)
1041	PRIOR YEAR 2018	(1,581,350.99)	(1,581,350.99)	(1,581,350.99)	(1,581,350.99)	(1,581,350.99)	(1,703,022.27)	(1,703,022.27)	(1,703,022.27)	(1,703,022.27)	(1,703,022.27)	(1,703,022.27)	(1,703,022.27)
1042	INCREASE/(DECREASE)	(121,671.28)	(121,671.28)	(121,671.28)	(121,671.28)	(121,671.28)	(118,080.87)	(118,080.87)	(118,080.87)	(118,080.87)	(118,080.87)	(118,080.87)	(118,080.87)
1043													
1044	201120												
1045	MEMBER-OTHER SERVICES												
1046													
1047	TEST YEAR 2019	25,962.01	25,962.01	25,962.01	25,962.01	25,962.01	25,962.01	25,962.01	25,962.01	25,962.01	25,962.01	25,962.01	25,962.01
1048	PRIOR YEAR 2018	25,962.01	25,962.01	25,962.01	25,962.01	25,962.01	25,962.01	25,962.01	25,962.01	25,962.01	25,962.01	25,962.01	25,962.01
1049	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1050													
1051	201200												
1052	PATRONAGE CAPITAL ASSIGNABLE												
1053													
1054	TEST YEAR 2019	(4,246,692.08)	(4,246,692.08)	(4,246,692.08)	(4,246,692.08)	(4,246,692.08)	0.00	0.00	0.00	0.00	0.00	0.00	(2,796,710.18)
1055	PRIOR YEAR 2018	(1,901,820.32)	(1,901,820.32)	(1,901,820.32)	(1,901,820.32)	(1,901,820.32)	(200,863.98)	0.00	0.00	0.00	0.00	0.00	(4,246,692.08)
1056	INCREASE/(DECREASE)	(2,344,871.76)	(2,344,871.76)	(2,344,871.76)	(2,344,871.76)	(2,344,871.76)	(4,045,828.10)	0.00	0.00	0.00	0.00	0.00	1,449,981.90



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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
1057													
1058	208000												
1059	DONATED CAPITAL-OWENSBORO												
1060													
1061	TEST YEAR 2019	(21,812.43)	(21,812.43)	(21,847.43)	(21,847.43)	(23,867.51)	(53,821.22)	(63,443.47)	(63,254.46)	(63,254.46)	(63,350.39)	(63,688.43)	(63,543.43)
1062	PRIOR YEAR 2018	(18,747.43)	(18,747.43)	(18,752.43)	(18,757.43)	(21,657.43)	(21,732.43)	(21,732.43)	(21,797.43)	(21,802.43)	(21,802.43)	(21,802.43)	(21,812.43)
1063	INCREASE/(DECREASE)	(3,065.00)	(3,065.00)	(3,095.00)	(3,090.00)	(2,210.08)	(32,088.79)	(41,711.04)	(41,457.03)	(41,452.03)	(41,547.96)	(41,886.00)	(41,731.00)
1064													
1065	208100												
1066	DONATED CAPITAL-HEADQUARTERS												
1067													
1068	TEST YEAR 2019	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)
1069	PRIOR YEAR 2018	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)	(10,719.57)
1070	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1071													
1072	217000												
1073	RETIRED CAPITAL CREDITS-GAIN-OBORO												
1074													
1075	TEST YEAR 2019	(8,633,315.97)	(8,633,194.09)	(8,632,504.01)	(8,722,226.37)	(8,721,991.96)	(8,703,010.45)	(9,391,069.67)	(9,673,764.32)	(9,673,040.08)	(9,667,155.69)	(9,664,787.69)	(9,664,021.12)
1076	PRIOR YEAR 2018	(7,755,051.65)	(7,752,834.90)	(7,750,280.25)	(7,747,691.65)	(7,746,964.13)	(7,745,232.00)	(8,332,430.96)	(8,414,697.95)	(8,412,687.87)	(8,474,293.78)	(8,471,657.48)	(8,633,516.92)
1077	INCREASE/(DECREASE)	(878,264.32)	(880,359.19)	(882,223.76)	(974,534.72)	(975,027.83)	(957,778.45)	(1,058,638.71)	(1,259,066.37)	(1,260,352.21)	(1,192,861.91)	(1,193,130.21)	(1,030,504.20)
1078													
1079	217200												
1080	DECEASED MEMBERS RETAINED CAPITAL												
1081													
1082	TEST YEAR 2019	(1,449,227.28)	(1,456,994.91)	(1,467,384.62)	(1,476,011.60)	(1,482,677.22)	(1,491,486.90)	(1,491,486.90)	(1,523,276.41)	(1,536,877.99)	(1,549,890.11)	(1,559,983.13)	(1,568,500.48)
1083	PRIOR YEAR 2018	(1,343,053.23)	(1,350,121.84)	(1,359,391.72)	(1,366,425.03)	(1,373,452.87)	(1,378,650.14)	(1,378,650.14)	(1,403,959.94)	(1,418,142.06)	(1,426,817.83)	(1,434,700.03)	(1,443,058.96)
1084	INCREASE/(DECREASE)	(106,174.05)	(106,873.07)	(107,992.90)	(109,586.57)	(109,224.35)	(112,836.76)	(112,836.76)	(119,316.47)	(118,735.93)	(123,072.28)	(125,283.10)	(125,441.52)
1085													
1086	219100												
1087	OPERATING MARGINS												
1088													
1089	TEST YEAR 2019	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)
1090	PRIOR YEAR 2018	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)	(78,650.91)
1091	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1092													
1093	219200												
1094	NON-OPERATING MARGINS												
1095													
1096	TEST YEAR 2019	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)
1097	PRIOR YEAR 2018	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)	(338.50)
1098	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1099													
1100	224140												

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
1101	OTHER L T DEBT - MISCELLANEOUS												
1102													
1103	TEST YEAR 2019	(7,972,153.10)	(7,763,433.49)	(7,542,244.11)	(7,331,560.37)	(7,119,885.89)	(6,895,650.14)	(6,681,980.77)	(6,467,304.22)	(6,239,972.28)	(6,023,265.80)	(5,805,536.52)	(6,139,655.27)
1104	PRIOR YEAR 2018	(10,456,941.24)	(10,269,771.83)	(10,010,543.85)	(9,795,225.28)	(9,624,931.93)	(9,416,454.62)	(9,214,444.38)	(9,011,490.82)	(8,796,249.42)	(8,591,394.27)	(8,385,580.84)	(8,179,899.26)
1105	INCREASE/(DECREASE)	2,484,788.14	2,506,338.34	2,468,299.74	2,463,664.91	2,505,046.04	2,520,804.48	2,532,463.61	2,544,186.60	2,556,277.14	2,568,128.47	2,580,044.32	2,040,243.99
1106													
1107	224141												
1108	OTHER L T DEBT- CFC												
1109													
1110	TEST YEAR 2019	(23,900,836.06)	(23,657,323.89)	(23,657,323.89)	(23,657,323.89)	(23,412,651.60)	(23,412,651.60)	(23,412,651.60)	(23,165,991.35)	(23,165,991.35)	(23,165,991.35)	(22,917,326.99)	(22,884,434.15)
1111	PRIOR YEAR 2018	(24,888,229.48)	(24,585,717.46)	(24,585,717.46)	(24,585,717.46)	(24,281,246.49)	(24,281,246.49)	(24,281,246.49)	(23,974,624.70)	(23,974,624.70)	(23,974,624.70)	(23,665,832.60)	(23,900,836.06)
1112	INCREASE/(DECREASE)	987,393.42	928,393.57	928,393.57	928,393.57	868,594.89	868,594.89	868,594.89	808,633.35	808,633.35	808,633.35	748,505.61	1,016,401.91
1113													
1114	224330												
1115	LT DEBT-RUS NOTES EXEC VARIOUS RATE												
1116													
1117	TEST YEAR 2019	(34,921,605.58)	(34,753,564.68)	(34,587,072.45)	(34,425,655.71)	(34,262,224.95)	(34,096,792.63)	(33,932,842.36)	(33,769,243.33)	(33,605,389.21)	(33,439,509.89)	(33,273,402.07)	(33,081,776.46)
1118	PRIOR YEAR 2018	(36,904,784.48)	(36,737,533.61)	(36,575,223.65)	(36,413,113.69)	(36,252,634.79)	(36,090,063.96)	(35,932,786.49)	(35,771,577.33)	(35,608,298.59)	(35,442,877.29)	(35,279,123.66)	(35,084,040.96)
1119	INCREASE/(DECREASE)	1,983,178.90	1,983,968.93	1,988,151.20	1,987,457.98	1,990,409.84	1,993,271.33	1,999,944.13	2,002,334.00	2,002,909.38	2,003,367.40	2,005,721.59	2,002,264.50
1120													
1121	224370												
1122	FEDERAL FINANCING BANK-NOTES EXECUT												
1123													
1124	TEST YEAR 2019	(118,348,273.04)	(118,348,273.04)	(118,348,273.04)	(117,752,789.41)	(117,752,789.41)	(117,752,789.41)	(101,214,999.98)	(101,754,026.19)	(101,176,541.71)	(101,176,541.71)	(101,176,541.71)	(100,225,499.44)
1125	PRIOR YEAR 2018	(120,914,481.39)	(120,914,481.39)	(120,914,481.39)	(120,326,480.04)	(120,326,480.04)	(119,742,488.87)	(119,742,488.87)	(119,742,488.87)	(119,742,488.87)	(119,154,214.70)	(119,154,214.70)	(118,348,273.04)
1126	INCREASE/(DECREASE)	2,566,208.35	2,566,208.35	2,566,208.35	2,573,690.63	2,573,690.63	1,989,699.46	18,527,488.89	17,988,462.68	18,565,947.16	17,977,672.99	17,977,672.99	18,122,773.60
1127													
1128	224470												
1129	L T DEBT-FEDERAL FINANCING BANK												
1130													
1131	TEST YEAR 2019	16,000,000.00	16,000,000.00	16,000,000.00	16,000,000.00	16,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00
1132	PRIOR YEAR 2018	24,000,000.00	24,000,000.00	24,000,000.00	24,000,000.00	24,000,000.00	16,000,000.00	16,000,000.00	16,000,000.00	16,000,000.00	16,000,000.00	16,000,000.00	16,000,000.00
1133	INCREASE/(DECREASE)	(8,000,000.00)	(8,000,000.00)	(8,000,000.00)	(8,000,000.00)	(8,000,000.00)	(8,000,000.00)	(8,000,000.00)	(8,000,000.00)	(8,000,000.00)	(8,000,000.00)	(8,000,000.00)	(8,000,000.00)
1134													
1135	224600												
1136	RUS ADVANCED PAYMENTS UNAPPLIED												
1137													
1138	TEST YEAR 2019	41,471,509.53	41,630,578.33	41,805,272.87	41,471,470.04	41,647,581.76	41,816,663.12	25,551,869.41	25,660,377.35	25,765,830.96	25,875,841.04	25,982,180.11	25,398,149.50
1139	PRIOR YEAR 2018	42,530,284.42	42,693,414.28	42,872,482.74	42,546,684.72	42,727,362.42	42,402,817.33	42,580,882.95	42,761,705.88	42,937,438.92	42,615,541.97	42,790,674.33	41,298,127.19
1140	INCREASE/(DECREASE)	(1,058,774.89)	(1,062,835.95)	(1,067,209.87)	(1,075,214.68)	(1,079,780.66)	(586,154.21)	(17,029,013.54)	(17,101,328.53)	(17,171,607.96)	(16,739,700.93)	(16,808,494.22)	(15,899,977.69)
1141													
1142	228100												
1143	ACCRUED LEAVE-K WEST EMPLOYEES												
1144													

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	
1145	TEST YEAR	2019	(159,595.67)	(159,595.67)	(150,388.67)	(129,115.55)	(114,707.71)	(114,707.71)	(96,681.29)	(95,048.09)	(95,048.06)	(82,979.15)	(82,979.15)	(82,979.15)
1146	PRIOR YEAR	2018	(167,645.71)	(167,645.72)	(167,645.73)	(167,645.74)	(167,645.75)	(167,645.76)	(167,645.77)	(167,645.78)	(167,645.79)	(167,645.80)	(167,645.80)	(165,070.81)
1147	INCREASE/(DECREASE)		8,050.04	8,050.05	17,257.06	38,530.19	52,938.04	52,938.05	70,964.48	72,597.69	72,597.73	84,666.65	84,666.65	82,091.66
1148														
1149	231000													
1150	NOTES PAYABLE - SHORT TERM													
1151														
1152	TEST YEAR	2019	0.00	(2,500,000.00)	(1,600,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1153	PRIOR YEAR	2018	(7,000,000.00)	(7,700,000.00)	(6,000,000.00)	(6,600,000.00)	(4,500,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1154	INCREASE/(DECREASE)		7,000,000.00	5,200,000.00	4,400,000.00	6,600,000.00	4,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1155														
1156	231100													
1157	NOTES PAYABLE-RUS/COBANK													
1158														
1159	TEST YEAR	2019	(8,051,733.40)	(8,051,733.40)	(8,051,733.40)	(8,051,733.40)	(8,051,733.40)	(8,051,733.40)	(8,051,733.40)	(7,512,707.19)	(7,512,707.19)	(7,512,707.19)	(7,512,707.19)	(7,375,231.17)
1160	PRIOR YEAR	2018	(8,047,036.91)	(8,047,036.91)	(8,047,036.91)	(8,047,036.91)	(8,047,036.91)	(8,047,036.91)	(8,047,036.91)	(8,047,036.91)	(8,047,036.91)	(8,047,036.91)	(8,047,036.91)	(8,051,733.40)
1161	INCREASE/(DECREASE)		(4,696.49)	(4,696.49)	(4,696.49)	(4,696.49)	(4,696.49)	(4,696.49)	(4,696.49)	534,329.72	534,329.72	534,329.72	534,329.72	676,502.23
1162														
1163	232100													
1164	ACCOUNTS PAYABLE GENERAL													
1165														
1166	TEST YEAR	2019	(29,432,130.46)	(25,598,131.39)	(27,169,492.03)	(23,420,726.78)	(24,774,196.36)	(25,767,239.46)	(26,486,330.94)	(28,190,013.27)	(29,240,848.83)	(23,806,748.32)	(28,609,652.21)	(25,160,340.85)
1167	PRIOR YEAR	2018	(28,132,599.74)	(22,254,404.04)	(24,143,541.63)	(24,888,607.42)	(25,368,509.97)	(24,851,360.00)	(25,338,896.17)	(29,235,923.98)	(29,663,383.16)	(26,359,231.57)	(32,202,424.46)	(31,824,085.55)
1168	INCREASE/(DECREASE)		(1,299,530.72)	(3,343,727.35)	(3,025,950.40)	1,467,880.64	594,313.61	(915,879.46)	(1,147,434.77)	1,045,910.71	422,534.33	2,552,483.25	3,592,772.25	6,663,744.70
1169														
1170	235000													
1171	CONSUMERS DEPOSITS-OWENSBORO													
1172														
1173	TEST YEAR	2019	(3,284,112.07)	(3,289,186.07)	(3,303,801.99)	(3,285,633.99)	(3,282,077.99)	(3,278,961.99)	(3,292,790.99)	(3,301,681.99)	(3,331,841.99)	(3,361,973.86)	(3,357,718.15)	(3,330,781.63)
1174	PRIOR YEAR	2018	(3,046,013.67)	(3,065,166.67)	(3,087,980.00)	(3,126,875.78)	(3,123,140.61)	(3,134,821.45)	(3,157,083.45)	(3,189,182.45)	(3,186,281.45)	(3,215,112.07)	(3,251,754.07)	(3,263,449.07)
1175	INCREASE/(DECREASE)		(238,098.40)	(224,019.40)	(215,821.99)	(158,758.21)	(158,937.38)	(144,140.54)	(135,707.54)	(112,499.54)	(145,560.54)	(146,861.79)	(105,964.08)	(67,332.56)
1176														
1177	235010													
1178	CONSUMER DEPOSITS (Unidentified at conv													
1179														
1180	TEST YEAR	2019	605.00	605.00	605.00	605.00	605.00	605.00	605.00	605.00	605.00	605.00	605.00	0.00
1181	PRIOR YEAR	2018	605.00	605.00	605.00	605.00	605.00	605.00	605.00	605.00	605.00	605.00	605.00	605.00
1182	INCREASE/(DECREASE)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(605.00)
1183														
1184	235200													
1185	CONSUMER DEPOSIT-MIDWAY MINE													
1186														
1187	TEST YEAR	2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1188	PRIOR YEAR	2018	(182,420.81)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
1189	INCREASE/(DECREASE)	182,420.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1190													
1191	235300												
1192	CONSUMER DEPOSIT-ACMI												
1193													
1194	TEST YEAR 2019	(7,152.32)	(7,152.32)	(7,152.32)	(7,152.32)	(7,152.32)	(15,000.00)	(7,152.32)	(7,152.32)	(7,152.32)	(7,152.32)	(7,152.32)	(7,152.32)
1195	PRIOR YEAR 2018	(7,152.32)	(7,152.32)	(7,152.32)	(7,152.32)	(7,152.32)	(7,152.32)	(7,152.32)	(7,152.32)	(7,152.32)	(7,152.32)	(7,152.32)	(7,152.32)
1196	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	(7,847.68)	0.00	0.00	0.00	0.00	0.00	0.00
1197													
1198	235310												
1199	WESTERN KY RIVER LOADOUT-DOCK												
1200													
1201	TEST YEAR 2019	(719,150.08)	(719,150.08)	(719,150.08)	(719,150.08)	(719,150.08)	(719,150.08)	(719,150.08)	(719,150.08)	(719,150.08)	(719,150.08)	(719,150.08)	(719,150.08)
1202	PRIOR YEAR 2018	0.00	(719,150.08)	(719,150.08)	(719,150.08)	(719,150.08)	(719,150.08)	(719,150.08)	(719,150.08)	(719,150.08)	(719,150.08)	(719,150.08)	(719,150.08)
1203	INCREASE/(DECREASE)	(719,150.08)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1204													
1205	235320												
1206	WESTERN KY RESOURCES-EQUALITY												
1207													
1208	TEST YEAR 2019	(149,628.36)	(149,628.36)	(149,628.36)	(149,628.36)	(149,628.36)	(149,628.36)	(149,628.36)	(149,628.36)	(149,628.36)	(149,628.36)	(149,628.36)	(149,628.36)
1209	PRIOR YEAR 2018	0.00	(149,628.36)	(149,628.36)	(149,628.36)	(149,628.36)	(149,628.36)	(149,628.36)	(149,628.36)	(149,628.36)	(149,628.36)	(149,628.36)	(149,628.36)
1210	INCREASE/(DECREASE)	(149,628.36)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1211													
1212	235330												
1213	WESTERN KY RESOURCES-LEWIS CREEK												
1214													
1215	TEST YEAR 2019	(50,393.32)	(50,393.32)	(50,393.32)	(50,393.32)	(50,393.32)	(50,393.32)	(50,393.32)	(50,393.32)	(50,393.32)	(50,393.32)	(50,393.32)	(50,393.32)
1216	PRIOR YEAR 2018	0.00	(50,393.32)	(50,393.32)	(50,393.32)	(50,393.32)	(50,393.32)	(50,393.32)	(50,393.32)	(50,393.32)	(50,393.32)	(50,393.32)	(50,393.32)
1217	INCREASE/(DECREASE)	(50,393.32)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1218													
1219	235340												
1220	WESTERN KY RAIL LOADOUT-MIDWAY												
1221													
1222	TEST YEAR 2019	(149,588.42)	(149,588.42)	(149,588.42)	(149,588.42)	(149,588.42)	(149,588.42)	(149,588.42)	(149,588.42)	(149,588.42)	(149,588.42)	(149,588.42)	(149,588.42)
1223	PRIOR YEAR 2018	0.00	(149,588.42)	(149,588.42)	(149,588.42)	(149,588.42)	(149,588.42)	(149,588.42)	(149,588.42)	(149,588.42)	(149,588.42)	(149,588.42)	(149,588.42)
1224	INCREASE/(DECREASE)	(149,588.42)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1225													
1226	235425												
1227	DEPOSIT-ACCURIDE												
1228													
1229	TEST YEAR 2019	(330,823.78)	(330,823.78)	(330,823.78)	(330,823.78)	(330,823.78)	(330,823.78)	(330,823.78)	(330,823.78)	(330,823.78)	(330,823.78)	(330,823.78)	(330,823.78)
1230	PRIOR YEAR 2018	(330,823.78)	(330,823.78)	(330,823.78)	(330,823.78)	(330,823.78)	(330,823.78)	(330,823.78)	(330,823.78)	(330,823.78)	(330,823.78)	(330,823.78)	(330,823.78)
1231	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1232													

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
1233	235450												
1234	DEPOSIT-TYSON												
1235													
1236	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1237	PRIOR YEAR 2018	(842,121.42)	(842,121.42)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1238	INCREASE/(DECREASE)	842,121.42	842,121.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1239													
1240	235525												
1241	DEPOSIT-PRECOAT METALS												
1242													
1243	TEST YEAR 2019	(263,999.12)	(263,999.12)	(263,999.12)	(263,999.12)	(263,999.12)	(263,999.12)	(263,999.12)	(263,999.12)	(263,999.12)	(263,999.12)	(263,999.12)	(263,999.12)
1244	PRIOR YEAR 2018	(263,999.12)	(263,999.12)	(263,999.12)	(263,999.12)	(263,999.12)	(263,999.12)	(263,999.12)	(263,999.12)	(263,999.12)	(263,999.12)	(263,999.12)	(263,999.12)
1245	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1246													
1247	235530												
1248	DEPOSIT-PENNYRILE ENERGY												
1249													
1250	TEST YEAR 2019	(284,854.96)	(284,854.96)	(284,854.96)	(296,814.10)	(296,814.10)	(296,814.10)	(296,814.10)	(296,814.10)	(296,814.10)	(296,814.10)	(296,814.10)	(296,814.10)
1251	PRIOR YEAR 2018	(284,854.96)	(284,854.96)	(284,854.96)	(284,854.96)	(284,854.96)	(284,854.96)	(284,854.96)	(284,854.96)	(284,854.96)	(284,854.96)	(284,854.96)	(284,854.96)
1252	INCREASE/(DECREASE)	0.00	0.00	0.00	(11,959.14)	(11,959.14)	(11,959.14)	(11,959.14)	(11,959.14)	(11,959.14)	(11,959.14)	(11,959.14)	(11,959.14)
1253													
1254	235550												
1255	DEPOSIT-DOTIKI #3 (WEBSTER CO)												
1256													
1257	TEST YEAR 2019	(4,086.47)	(4,086.47)	(4,086.47)	(4,086.47)	(4,086.47)	(4,086.47)	(4,086.47)	(4,086.47)	(4,086.47)	(4,086.47)	(4,086.47)	(4,086.47)
1258	PRIOR YEAR 2018	(4,086.47)	(4,086.47)	(4,086.47)	(4,086.47)	(4,086.47)	(4,086.47)	(4,086.47)	(4,086.47)	(4,086.47)	(4,086.47)	(4,086.47)	(4,086.47)
1259	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1260													
1261	235600												
1262	CONSUMER DEPOSIT-HOPKINS CO COAL												
1263													
1264	TEST YEAR 2019	(6,340.42)	(6,340.42)	(6,340.42)	(6,340.42)	(6,340.42)	(6,340.42)	(6,340.42)	(6,340.42)	(6,340.42)	(6,340.42)	(6,340.42)	(6,340.42)
1265	PRIOR YEAR 2018	(6,340.42)	(6,340.42)	(6,340.42)	(6,340.42)	(6,340.42)	(6,340.42)	(6,340.42)	(6,340.42)	(6,340.42)	(6,340.42)	(6,340.42)	(6,340.42)
1266	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1267													
1268	235650												
1269	DEPOSIT-AMG ALUMINUM												
1270													
1271	TEST YEAR 2019	(95,500.00)	(95,500.00)	(95,500.00)	(95,500.00)	(95,500.00)	(95,500.00)	(95,500.00)	(95,500.00)	(95,500.00)	(95,500.00)	(95,500.00)	(95,500.00)
1272	PRIOR YEAR 2018	(95,500.00)	(95,500.00)	(95,500.00)	(95,500.00)	(95,500.00)	(95,500.00)	(95,500.00)	(95,500.00)	(95,500.00)	(95,500.00)	(95,500.00)	(95,500.00)
1273	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1274													
1275	235700												
1276	DEPOSIT-SEBREE MINING-KMMC												

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
1277													
1278	TEST YEAR 2019	(7,646.07)	(7,646.07)	(7,646.07)	(7,646.07)	(7,646.07)	(7,646.07)	(7,646.07)	(7,646.07)	(7,646.07)	(7,646.07)	(7,646.07)	(7,646.07)
1279	PRIOR YEAR 2018	(7,646.07)	(7,646.07)	(7,646.07)	(7,646.07)	(7,646.07)	(7,646.07)	(7,646.07)	(7,646.07)	(7,646.07)	(7,646.07)	(7,646.07)	(7,646.07)
1280	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1281													
1282	235750												
1283	SEBREE MINING-ALLIED RESOURCES												
1284													
1285	TEST YEAR 2019	(10,788.86)	(10,788.86)	(10,788.86)	(10,788.86)	(10,788.86)	(10,788.86)	(10,788.86)	(10,788.86)	(10,788.86)	(10,788.86)	(10,788.86)	(10,788.86)
1286	PRIOR YEAR 2018	(193,817.78)	(10,788.86)	(10,788.86)	(10,788.86)	(10,788.86)	(10,788.86)	(10,788.86)	(10,788.86)	(10,788.86)	(10,788.86)	(10,788.86)	(10,788.86)
1287	INCREASE/(DECREASE)	183,028.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1288													
1289	235810												
1290	DEPOSIT-ARMSTRONG COAL-LEWIS CREEK												
1291													
1292	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1293	PRIOR YEAR 2018	(20,833.68)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1294	INCREASE/(DECREASE)	20,833.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1295													
1296	235850												
1297	DEPOSIT-ARMSTRONG COAL-EQUALITY MIN												
1298													
1299	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1300	PRIOR YEAR 2018	(70,150.13)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1301	INCREASE/(DECREASE)	70,150.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1302													
1303	236100												
1304	ACCRUED PROPERTY TAXES												
1305													
1306	TEST YEAR 2019	(185,493.01)	(369,332.01)	(510,508.83)	(689,347.98)	(869,170.53)	(1,049,176.53)	(1,229,182.53)	(710,105.83)	(878,649.77)	(1,043,001.48)	(90,933.57)	(1,199.32)
1307	PRIOR YEAR 2018	(180,263.47)	(359,620.20)	(495,498.75)	(674,158.09)	(853,354.76)	(1,032,830.78)	(1,212,306.80)	(696,611.31)	(876,087.33)	(1,055,563.35)	68,770.29	(1,695.24)
1308	INCREASE/(DECREASE)	(5,229.54)	(9,711.81)	(15,010.08)	(15,189.89)	(15,815.77)	(16,345.75)	(16,875.73)	(13,494.52)	(2,562.44)	12,561.87	(159,703.86)	495.92
1309													
1310	236300												
1311	ACCRUED SOCIAL SECURITY TAXES-FICA												
1312													
1313	TEST YEAR 2019	(12,627.93)	(12,627.93)	(12,627.93)	(12,627.93)	(12,627.93)	(12,627.93)	(12,627.93)	(12,627.93)	(12,627.93)	(12,627.93)	(12,627.93)	(28,857.51)
1314	PRIOR YEAR 2018	(12,824.90)	(12,824.90)	(12,824.90)	(12,824.90)	(12,824.90)	(12,824.90)	(12,824.90)	(12,824.90)	(12,824.90)	(12,524.90)	(12,824.90)	(31,726.28)
1315	INCREASE/(DECREASE)	196.97	196.97	196.97	196.97	196.97	196.97	196.97	196.97	196.97	(103.03)	196.97	2,868.77
1316													
1317	237200												
1318	INTEREST ACCRUED-COBANK												
1319													
1320	TEST YEAR 2019	(33,799.50)	(29,878.37)	(32,293.20)	(30,583.90)	(30,809.90)	(29,377.34)	(29,343.48)	(28,554.95)	(26,913.48)	(27,043.76)	(25,434.93)	(25,495.96)

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
1321	PRIOR YEAR 2018	(39,486.05)	(35,125.74)	(40,163.64)	(38,953.45)	(39,526.07)	(37,558.00)	(38,074.27)	(37,373.68)	(72,861.56)	(32,376.63)	(33,677.90)	(34,496.08)
1322	INCREASE/(DECREASE)	5,686.55	5,247.37	7,870.44	8,369.55	8,716.17	8,180.66	8,730.79	8,818.73	45,948.08	5,332.87	8,242.97	9,000.12
1323													
1324	237210												
1325	INTEREST ACCRUED-FEDERAL FINANACING												
1326													
1327	TEST YEAR 2019	(292,806.50)	(557,276.88)	(860,318.18)	(281,692.74)	(572,775.23)	(865,392.63)	(250,251.87)	(490,368.51)	0.00	(238,670.37)	(469,641.69)	0.00
1328	PRIOR YEAR 2018	(275,718.32)	(524,963.55)	(801,186.98)	(265,804.95)	(540,470.07)	(20,067.95)	(314,161.02)	(608,254.09)	(884,764.71)	(294,538.14)	(579,575.05)	0.00
1329	INCREASE/(DECREASE)	(17,088.18)	(32,313.33)	(59,131.20)	(15,887.79)	(32,305.16)	(845,324.68)	63,909.15	117,885.58	884,764.71	55,867.77	109,933.36	0.00
1330													
1331	237230												
1332	INTEREST ACCRUED-CFC												
1333													
1334	TEST YEAR 2019	(172,793.68)	0.00	(85,548.89)	(168,338.14)	0.00	(81,964.73)	(166,661.62)	0.00	(81,133.52)	(164,971.49)	0.00	(82,972.08)
1335	PRIOR YEAR 2018	(180,447.90)	0.00	(89,277.04)	(175,674.18)	0.00	(85,474.74)	(170,949.48)	0.00	(84,545.66)	(171,909.51)	0.00	(86,396.84)
1336	INCREASE/(DECREASE)	7,654.22	0.00	3,728.15	7,336.04	0.00	3,510.01	4,287.86	0.00	3,412.14	6,938.02	0.00	3,424.76
1337													
1338	237300												
1339	INTEREST ACCR.-LINE OF CREDIT NOTES												
1340													
1341	TEST YEAR 2019	(2,754.11)	(3,740.41)	(1,104.65)	(1,400.54)	(1,400.54)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1342	PRIOR YEAR 2018	(10,397.26)	(15,219.18)	2,404.93	(6,663.02)	(13,558.36)	0.00	0.00	0.00	37,373.68	0.00	(440.55)	(1,422.60)
1343	INCREASE/(DECREASE)	7,643.15	11,478.77	(3,509.58)	5,262.48	12,157.82	0.00	0.00	0.00	(37,373.68)	0.00	440.55	1,422.60
1344													
1345	237400												
1346	ACC INT EXP-CONSUMER DEPOSITS-OBORO												
1347													
1348	TEST YEAR 2019	(28,321.23)	(31,089.52)	(31,789.26)	(33,532.62)	(35,313.17)	(36,655.54)	(38,004.40)	(39,106.77)	(42,231.06)	(43,521.92)	(44,580.72)	(46,767.42)
1349	PRIOR YEAR 2018	(12,427.39)	(14,264.18)	(14,505.60)	(16,486.02)	(18,018.08)	(19,349.57)	(20,659.50)	(21,754.22)	(23,056.50)	(23,562.75)	(23,676.22)	(25,160.18)
1350	INCREASE/(DECREASE)	(15,893.84)	(16,825.34)	(17,283.66)	(17,046.60)	(17,295.09)	(17,305.97)	(17,344.90)	(17,352.55)	(19,174.56)	(19,959.17)	(20,904.50)	(21,607.24)
1351													
1352	237421												
1353	ACCRUED INTEREST-PRECOAT METALS												
1354													
1355	TEST YEAR 2019	(3,090.54)	(3,625.19)	(4,217.13)	(4,789.97)	(5,381.91)	(1,164.78)	(1,756.72)	(2,348.66)	(2,921.50)	(3,513.44)	(4,086.28)	(4,678.22)
1356	PRIOR YEAR 2018	(1,485.68)	(1,771.23)	(2,087.38)	(2,393.33)	(2,709.48)	(622.10)	(938.25)	(1,254.40)	(1,560.35)	(1,876.50)	(2,182.45)	(2,498.60)
1357	INCREASE/(DECREASE)	(1,604.86)	(1,853.96)	(2,129.75)	(2,396.64)	(2,672.43)	(542.68)	(818.47)	(1,094.26)	(1,361.15)	(1,636.94)	(1,903.83)	(2,179.62)
1358													
1359	237425												
1360	ACCRUE INTEREST EXP-ACCURIDE												
1361													
1362	TEST YEAR 2019	(3,872.79)	(4,542.78)	(5,284.55)	(6,002.39)	(6,744.16)	(1,459.61)	(2,201.38)	(2,943.15)	(3,660.99)	(4,402.76)	(5,120.60)	(5,862.37)
1363	PRIOR YEAR 2018	(1,861.75)	(2,219.58)	(2,615.75)	(2,999.14)	(3,395.31)	(779.56)	(1,175.73)	(1,571.90)	(1,955.29)	(2,351.46)	(2,734.85)	(3,131.02)
1364	INCREASE/(DECREASE)	(2,011.04)	(2,323.20)	(2,668.80)	(3,003.25)	(3,348.85)	(680.05)	(1,025.65)	(1,371.25)	(1,705.70)	(2,051.30)	(2,385.75)	(2,731.35)

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
1365													
1366	237430												
1367	ACCRUED INTEREST-DOTIKI												
1368													
1369	TEST YEAR 2019	(66.77)	(17.44)	(26.60)	(35.47)	(44.63)	(53.50)	(62.66)	(71.82)	(80.69)	(89.85)	(98.72)	(107.88)
1370	PRIOR YEAR 2018	(4.89)	(9.31)	(14.20)	(18.94)	(23.83)	(28.57)	(33.46)	(38.35)	(43.09)	(47.98)	(52.72)	(57.61)
1371	INCREASE/(DECREASE)	(61.88)	(8.13)	(12.40)	(16.53)	(20.80)	(24.93)	(29.20)	(33.47)	(37.60)	(41.87)	(46.00)	(50.27)
1372													
1373	237431												
1374	ACCRUED INTEREST-WEST KY RIVER LOADOUT-DOCK												
1375													
1376	TEST YEAR 2019	(10,363.48)	(11,819.91)	(1,612.47)	(3,172.93)	(4,785.40)	(6,345.86)	(7,958.33)	(9,570.80)	(11,131.26)	(12,743.73)	(14,304.19)	(15,916.66)
1377	PRIOR YEAR 2018	0.00	(250.03)	(1,111.24)	(1,944.67)	(2,805.88)	(3,639.31)	(4,500.52)	(5,361.73)	(6,195.16)	(7,056.37)	(7,889.80)	(8,751.01)
1378	INCREASE/(DECREASE)	(10,363.48)	(11,569.88)	(501.23)	(1,228.26)	(1,979.52)	(2,706.55)	(3,457.81)	(4,209.07)	(4,936.10)	(5,687.36)	(6,414.39)	(7,165.65)
1379													
1380	237432												
1381	ACCURUE INTEREST EXP-WEST KY RESOURCES-EQUALITY												
1382													
1383	TEST YEAR 2019	(2,156.26)	(2,459.29)	(335.50)	(660.17)	(995.67)	(1,320.34)	(1,655.84)	(1,991.34)	(2,316.01)	(2,651.51)	(2,976.18)	(3,311.68)
1384	PRIOR YEAR 2018	0.00	(52.02)	(231.21)	(404.61)	(583.80)	(757.20)	(936.39)	(1,115.58)	(1,288.98)	(1,468.17)	(1,641.57)	(1,820.76)
1385	INCREASE/(DECREASE)	(2,156.26)	(2,407.27)	(104.29)	(255.56)	(411.87)	(563.14)	(719.45)	(875.76)	(1,027.03)	(1,183.34)	(1,334.61)	(1,490.92)
1386													
1387	237433												
1388	ACCRUED INTEREST EXP-WEST KY RESOURCES-LEWIS CREEK												
1389													
1390	TEST YEAR 2019	(726.21)	(828.27)	(112.99)	(222.34)	(335.33)	(444.68)	(557.67)	(670.66)	(780.01)	(893.00)	(1,002.35)	(1,115.34)
1391	PRIOR YEAR 2018	0.00	(17.52)	(77.87)	(136.27)	(196.62)	(255.02)	(315.37)	(375.72)	(434.12)	(494.47)	(552.87)	(613.22)
1392	INCREASE/(DECREASE)	(726.21)	(810.75)	(35.12)	(86.07)	(138.71)	(189.66)	(242.30)	(294.94)	(345.89)	(398.53)	(449.48)	(502.12)
1393													
1394	237434												
1395	ACC INT EXP-WET KY RAIL LOADOUT-MIDWAY												
1396													
1397	TEST YEAR 2019	(2,155.70)	(2,458.65)	(335.41)	(660.00)	(995.41)	(1,320.00)	(1,655.41)	(1,990.82)	(2,315.41)	(2,650.82)	(2,975.41)	(3,310.82)
1398	PRIOR YEAR 2018	0.00	(52.01)	(231.15)	(404.51)	(583.65)	(757.01)	(936.15)	(1,115.29)	(1,288.65)	(1,467.79)	(1,641.15)	(1,820.29)
1399	INCREASE/(DECREASE)	(2,155.70)	(2,406.64)	(104.26)	(255.49)	(411.76)	(562.99)	(719.26)	(875.53)	(1,026.76)	(1,183.03)	(1,334.26)	(1,490.53)
1400													
1401	237440												
1402	ACCRUED INTEREST-ACMI (ALCOA)												
1403													
1404	TEST YEAR 2019	(100.62)	(14.48)	(30.52)	(46.04)	(62.08)	(103.93)	(93.64)	(109.68)	(125.20)	(141.24)	(156.76)	(172.80)
1405	PRIOR YEAR 2018	(51.77)	(59.51)	(8.57)	(16.86)	(25.43)	(33.72)	(42.29)	(50.86)	(59.15)	(67.72)	(76.01)	(84.58)
1406	INCREASE/(DECREASE)	(48.85)	45.03	(21.95)	(29.18)	(36.65)	(70.21)	(51.35)	(58.82)	(66.05)	(73.52)	(80.75)	(88.22)
1407													
1408	237445												



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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
1409	ACC RUE INTEREST - TYSON												
1410													
1411	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1412	PRIOR YEAR 2018	(1,008.47)	(1,919.35)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1413	INCREASE/(DECREASE)	1,008.47	1,919.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1414													
1415	237450												
1416	ACC RUED INTEREST-ARMSTRONG-EQUALITY												
1417													
1418	TEST YEAR 2019	(1,215.90)	(1,215.90)	(1,215.90)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1419	PRIOR YEAR 2018	(1,164.41)	(1,215.90)	(1,215.90)	(1,215.90)	(1,215.90)	(1,215.90)	(1,215.90)	(1,215.90)	(1,215.90)	(1,215.90)	(1,215.90)	(1,215.90)
1420	INCREASE/(DECREASE)	(51.49)	0.00	0.00	1,215.90	1,215.90	1,215.90	1,215.90	1,215.90	1,215.90	1,215.90	1,215.90	1,215.90
1421													
1422	237453												
1423	ACC RUE INTEREST EXP-PENNYRILE												
1424													
1425	TEST YEAR 2019	(979.82)	(1,556.71)	(2,195.41)	(2,833.40)	(3,517.39)	(4,161.44)	(4,826.95)	(5,492.46)	(6,136.51)	(6,802.02)	(7,446.07)	(8,111.58)
1426	PRIOR YEAR 2018	(593.49)	(901.60)	(1,242.72)	(1,572.84)	(1,913.96)	(2,244.08)	(2,585.20)	(2,926.32)	(3,256.44)	(3,597.56)	(3,927.68)	(341.12)
1427	INCREASE/(DECREASE)	(386.33)	(655.11)	(952.69)	(1,260.56)	(1,603.43)	(1,917.36)	(2,241.75)	(2,566.14)	(2,880.07)	(3,204.46)	(3,518.39)	(7,770.46)
1428													
1429	237455												
1430	ACC RUE INTEREST EXP-AMG ALUMINUM												
1431													
1432	TEST YEAR 2019	(1,117.97)	(1,311.38)	(1,525.51)	(1,732.73)	(1,946.86)	(421.35)	(635.48)	(849.61)	(1,056.83)	(1,270.96)	(1,478.18)	(1,692.31)
1433	PRIOR YEAR 2018	(537.44)	(640.74)	(755.10)	(865.78)	(980.14)	(225.04)	(339.40)	(453.76)	(564.44)	(678.80)	(789.48)	(903.84)
1434	INCREASE/(DECREASE)	(580.53)	(670.64)	(770.41)	(866.95)	(966.72)	(196.31)	(296.08)	(395.85)	(492.39)	(592.16)	(688.70)	(788.47)
1435													
1436	237460												
1437	ACC RUED INTEREST EXP-HOPKINS CO COA												
1438													
1439	TEST YEAR 2019	(103.61)	(27.06)	(41.28)	(55.04)	(69.26)	(83.02)	(97.24)	(111.46)	(125.22)	(139.44)	(153.20)	(167.42)
1440	PRIOR YEAR 2018	(7.59)	(14.45)	(22.04)	(29.39)	(36.98)	(44.33)	(51.92)	(59.51)	(66.86)	(74.45)	(81.80)	(89.39)
1441	INCREASE/(DECREASE)	(96.02)	(12.61)	(19.24)	(25.65)	(32.28)	(38.69)	(45.32)	(51.95)	(58.36)	(64.99)	(71.40)	(78.03)
1442													
1443	237465												
1444	ACC INT EXP-SEBREE MINING-KMMC												
1445													
1446	TEST YEAR 2019	(89.52)	(105.00)	(122.14)	(138.73)	(155.87)	(33.73)	(50.87)	(68.01)	(84.60)	(101.74)	(118.33)	(135.47)
1447	PRIOR YEAR 2018	(43.06)	(51.33)	(60.49)	(69.35)	(78.51)	(18.02)	(27.18)	(36.34)	(45.20)	(54.36)	(63.22)	(72.38)
1448	INCREASE/(DECREASE)	(46.46)	(53.67)	(61.65)	(69.38)	(77.36)	(15.71)	(23.69)	(31.67)	(39.40)	(47.38)	(55.11)	(63.09)
1449													
1450	237470												
1451	ACC INTEREST EXP ON DEP-MIDWAY MINE												
1452													

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	
1453	TEST YEAR	2019	(2,253.14)	(2,253.14)	(2,253.14)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1454	PRIOR YEAR	2018	(2,119.25)	(2,253.14)	(2,253.14)	(2,253.14)	(2,253.14)	(2,253.14)	(2,253.14)	(2,253.14)	(2,253.14)	(2,253.14)	(2,253.14)	
1455	INCREASE/(DECREASE)		(133.89)	0.00	0.00	2,253.14	2,253.14	2,253.14	2,253.14	2,253.14	2,253.14	2,253.14	2,253.14	
1456														
1457	237475													
1458	ACC INT EXP-SEBREE MINING-ALLIED RE													
1459														
1460	TEST YEAR	2019	(126.29)	(148.14)	(172.33)	(195.74)	(219.93)	(47.60)	(71.79)	(95.98)	(119.39)	(143.58)	(166.99)	(191.18)
1461	PRIOR YEAR	2018	(1,090.72)	(1,151.88)	(1,164.80)	(1,177.30)	(1,190.22)	(25.42)	(38.34)	(51.26)	(63.76)	(76.68)	(89.18)	(102.10)
1462	INCREASE/(DECREASE)		964.43	1,003.74	992.47	981.56	970.29	(22.18)	(33.45)	(44.72)	(55.63)	(66.90)	(77.81)	(89.08)
1463														
1464	237480													
1465	ACC INTEREST EX-ARMSTRONG COAL-DOCK													
1466														
1467	TEST YEAR	2019	(4,137.06)	(4,137.06)	(4,137.06)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1468	PRIOR YEAR	2018	(4,137.06)	(4,137.06)	(4,137.06)	(4,137.06)	(4,137.06)	(4,137.06)	(4,137.06)	(4,137.06)	(4,137.06)	(4,137.06)	(4,137.06)	(4,137.06)
1469	INCREASE/(DECREASE)		0.00	0.00	0.00	4,137.06	4,137.06	4,137.06	4,137.06	4,137.06	4,137.06	4,137.06	4,137.06	4,137.06
1470														
1471	237485													
1472	ACCRUED INT-ARMSTRONG COAL-LEWIS CK													
1473														
1474	TEST YEAR	2019	(517.97)	(517.97)	(517.97)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1475	PRIOR YEAR	2018	(502.68)	(517.97)	(517.97)	(517.97)	(517.97)	(517.97)	(517.97)	(517.97)	(517.97)	(517.97)	(517.97)	(517.97)
1476	INCREASE/(DECREASE)		(15.29)	0.00	0.00	517.97	517.97	517.97	517.97	517.97	517.97	517.97	517.97	517.97
1477														
1478	237495													
1479	ACC INTEREST EXP ON ACCURIDE DEP													
1480														
1481	TEST YEAR	2019	(784.11)	(784.11)	(784.11)	(784.11)	(784.11)	(784.11)	(784.11)	(784.11)	(784.11)	(784.11)	(784.11)	(784.11)
1482	PRIOR YEAR	2018	(784.11)	(784.11)	(784.11)	(784.11)	(784.11)	(784.11)	(784.11)	(784.11)	(784.11)	(784.11)	(784.11)	(784.11)
1483	INCREASE/(DECREASE)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1484														
1485	238100													
1486	PATRONAGE CAPITAL PAYABLE													
1487														
1488	TEST YEAR	2019	0.00	0.00	0.00	0.00	0.00	0.00	(639,982.43)	0.00	0.00	0.00	0.00	0.00
1489	PRIOR YEAR	2018	0.00	0.00	0.00	0.00	0.00	0.00	(533,895.57)	0.00	0.00	0.00	0.00	0.00
1490	INCREASE/(DECREASE)		0.00	0.00	0.00	0.00	0.00	0.00	(106,086.86)	0.00	0.00	0.00	0.00	0.00
1491														
1492	241000													
1493	TAXES PAYABLE-SALES TAX													
1494														
1495	TEST YEAR	2019	217,577.87	225,344.12	(28,763.14)	(36,055.19)	(60,378.70)	(82,804.75)	(98,231.75)	(97,935.47)	(98,156.32)	(120,297.53)	(82,426.58)	(107,432.55)
1496	PRIOR YEAR	2018	156,588.99	162,738.35	154,779.65	157,460.93	157,041.03	139,975.81	151,439.63	164,902.69	169,294.33	173,136.08	211,536.36	196,867.08

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
1497	INCREASE/(DECREASE)	60,988.88	62,605.77	(183,542.79)	(193,516.12)	(217,419.73)	(222,780.56)	(249,671.38)	(262,838.16)	(267,450.65)	(293,433.61)	(293,962.94)	(304,299.63)
1498													
1499	241200												
1500	TAXES PAYABLE-KY INCOME TAX W/HELD												
1501													
1502	TEST YEAR 2019	(37,348.36)	0.00	0.00	0.00	0.00	(19,697.74)	0.00	0.00	0.00	0.00	0.00	0.00
1503	PRIOR YEAR 2018	(41,732.83)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1504	INCREASE/(DECREASE)	4,384.47	0.00	0.00	0.00	0.00	(19,697.74)	0.00	0.00	0.00	0.00	0.00	0.00
1505													
1506	241250												
1507	TAXES PAYABLE-INDIANA TAX W/HELD												
1508													
1509	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1510	PRIOR YEAR 2018	0.00	(943.38)	(662.11)	(755.10)	0.00	0.00	0.00	(918.55)	(914.79)	0.00	0.00	0.00
1511	INCREASE/(DECREASE)	0.00	943.38	662.11	755.10	0.00	0.00	0.00	918.55	914.79	0.00	0.00	0.00
1512													
1513	241300												
1514	TAXES PAYABLE-HANCOCK CO OCC TAX												
1515													
1516	TEST YEAR 2019	(144.56)	(339.37)	0.00	(323.78)	(763.78)	0.00	(491.44)	(937.76)	0.00	(512.69)	(977.48)	0.00
1517	PRIOR YEAR 2018	(242.69)	(479.15)	(885.92)	(306.33)	(742.65)	0.00	(252.01)	(532.80)	0.00	(657.83)	(1,132.51)	(1,384.53)
1518	INCREASE/(DECREASE)	98.13	139.78	885.92	(17.45)	(21.13)	0.00	(239.43)	(404.96)	0.00	145.14	155.03	1,384.53
1519													
1520	241310												
1521	OHIO CO OCCUPATIONAL TAX												
1522													
1523	TEST YEAR 2019	(150.95)	(335.33)	0.00	(175.02)	(460.42)	0.00	(199.94)	(385.49)	0.00	(278.83)	(414.15)	0.00
1524	PRIOR YEAR 2018	(144.61)	(328.82)	(573.22)	(167.29)	(550.28)	0.00	(312.58)	(532.79)	0.00	(258.62)	(435.38)	(577.84)
1525	INCREASE/(DECREASE)	(6.34)	(6.51)	573.22	(7.73)	89.86	0.00	112.64	147.30	0.00	(20.21)	21.23	577.84
1526													
1527	241320												
1528	CALDWELL COUNTY OCCUPATIONAL TAX												
1529													
1530	TEST YEAR 2019	(49.87)	(151.70)	(209.37)	(75.00)	(302.65)	(422.04)	(241.92)	(476.90)	0.00	(122.21)	(225.26)	0.00
1531	PRIOR YEAR 2018	(88.06)	(215.76)	(324.70)	(106.82)	(467.36)	0.00	(157.57)	(300.17)	0.00	(235.19)	(355.85)	(475.31)
1532	INCREASE/(DECREASE)	38.19	64.06	115.33	31.82	164.71	(422.04)	(84.35)	(176.73)	0.00	112.98	130.59	475.31
1533													
1534	241330												
1535	MARION OCCUPATIONAL TAX												
1536													
1537	TEST YEAR 2019	(5.17)	(9.44)	(5.72)	(18.71)	(30.69)	(18.88)	(18.88)	(45.80)	(37.38)	(51.43)	(62.25)	0.00
1538	PRIOR YEAR 2018	0.00	(4.10)	(17.42)	(13.24)	(28.77)	(15.68)	(20.11)	(25.19)	(19.48)	(27.24)	(35.68)	(16.46)
1539	INCREASE/(DECREASE)	(5.17)	(5.34)	11.70	(5.47)	(1.92)	(3.20)	1.23	(20.61)	(17.90)	(24.19)	(26.57)	16.46
1540													

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		January	February	March	April	May	June	July	August	September	October	November	December
1541	241340												
1542	MCLEAN COUNTY OCCUPATIONAL TAX												
1543													
1544	TEST YEAR 2019	(166.28)	(240.78)	0.00	(130.61)	(320.04)	0.00	(176.94)	(286.47)	0.00	(234.41)	(358.36)	0.00
1545	PRIOR YEAR 2018	(48.03)	(207.41)	(381.21)	(128.99)	(418.54)	0.00	(168.16)	(333.17)	0.00	(243.60)	(379.92)	(552.14)
1546	INCREASE/(DECREASE)	(118.25)	(33.37)	381.21	(1.62)	98.50	0.00	(8.78)	46.70	0.00	9.19	21.56	552.14
1547													
1548	241350												
1549	ACCRUED GROSS REVENUE TAX-CRITTENDE												
1550													
1551	TEST YEAR 2019	(11,166.74)	(12,037.94)	(10,504.90)	(8,141.42)	(6,765.10)	(8,598.59)	(10,056.69)	(10,506.18)	(10,010.94)	(9,024.33)	(8,925.09)	(10,048.42)
1552	PRIOR YEAR 2018	(14,815.76)	(12,728.31)	(8,805.56)	(9,485.69)	(8,026.35)	(10,204.98)	(11,909.37)	(10,990.06)	(10,280.88)	(9,062.10)	(9,024.59)	(11,512.60)
1553	INCREASE/(DECREASE)	3,649.02	690.37	(1,699.34)	1,344.27	1,261.25	1,606.39	1,852.68	483.88	269.94	37.77	99.50	1,464.18
1554													
1555	241370												
1556	DAVISS CO OCCUPATIONAL TAX												
1557													
1558	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1559	PRIOR YEAR 2018	0.00	0.00	(1,623.74)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,661.74)
1560	INCREASE/(DECREASE)	0.00	0.00	1,623.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,661.74
1561													
1562	241375												
1563	CRITTENDEN CO OCCUPATIONAL TAX												
1564													
1565	TEST YEAR 2019	625.53	411.35	805.41	645.78	399.65	816.95	614.71	429.79	835.45	(245.26)	(450.28)	0.00
1566	PRIOR YEAR 2018	611.48	417.15	242.30	600.34	306.30	815.37	588.20	374.22	819.17	580.95	405.12	198.80
1567	INCREASE/(DECREASE)	14.05	(5.80)	563.11	45.44	93.35	1.58	26.51	55.57	16.28	(826.21)	(855.40)	(198.80)
1568													
1569	241380												
1570	UNION CO OCCUPATIONAL TAX												
1571													
1572	TEST YEAR 2019	(79.52)	(191.54)	0.00	(134.66)	(306.44)	0.00	(111.78)	(289.60)	0.00	(181.61)	(272.31)	0.00
1573	PRIOR YEAR 2018	(60.83)	(168.31)	(287.45)	(90.18)	(304.50)	0.00	(151.31)	(258.54)	0.00	(170.42)	(257.61)	(353.60)
1574	INCREASE/(DECREASE)	(18.69)	(23.23)	287.45	(44.48)	(1.94)	0.00	39.53	(31.06)	0.00	(11.19)	(14.70)	353.60
1575													
1576	241385												
1577	HENDERSON COUNTY OCCUPATIONAL TAX												
1578													
1579	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1580	PRIOR YEAR 2018	0.00	(542.85)	(577.35)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(545.26)
1581	INCREASE/(DECREASE)	0.00	542.85	577.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	545.26
1582													
1583	241390												
1584	CITY OF OWENSBORO OCCUPATIONAL TAX												

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
1585													
1586	TEST YEAR	2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1587	PRIOR YEAR	2018	0.00	0.00	(28.14)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(86.48)
1588	INCREASE/(DECREASE)		0.00	0.00	28.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86.48
1589													
1590	241395												
1591	CITY OF HENDERSON-OCCUPATIONAL TAX												
1592													
1593	TEST YEAR	2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1594	PRIOR YEAR	2018	0.00	(1,313.04)	(1,808.19)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,432.83)
1595	INCREASE/(DECREASE)		0.00	1,313.04	1,808.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,432.83
1596													
1597	241400												
1598	TAXES PAYABLE-OHIO CO UTILITY												
1599													
1600	TEST YEAR	2019	(36,662.60)	(36,355.70)	(32,064.92)	(27,066.37)	(25,324.20)	(28,180.35)	(31,152.87)	(31,688.89)	(28,146.17)	(25,778.57)	(28,101.11)
1601	PRIOR YEAR	2018	(42,799.31)	(35,813.99)	(30,446.17)	(29,655.69)	(28,127.03)	(32,211.06)	(33,274.88)	(32,619.06)	(30,863.33)	(29,520.43)	(31,150.56)
1602	INCREASE/(DECREASE)		6,136.71	(541.71)	(1,618.75)	2,589.32	2,802.83	4,030.71	2,122.01	930.17	2,717.16	3,741.86	3,049.45
1603													
1604	241450												
1605	ACCRUED GROSS REVENUE TAX-CALDWELL												
1606													
1607	TEST YEAR	2019	(6,566.28)	(6,825.85)	(5,985.16)	(4,625.45)	(3,802.58)	(4,795.93)	(5,767.27)	(5,893.64)	(5,539.13)	(4,792.47)	(5,266.59)
1608	PRIOR YEAR	2018	(8,530.77)	(7,238.52)	(5,017.81)	(5,354.61)	(4,566.70)	(5,695.36)	(6,505.56)	(5,871.66)	(5,622.57)	(4,973.44)	(5,310.39)
1609	INCREASE/(DECREASE)		1,964.49	412.67	(967.35)	729.16	764.12	899.43	738.29	(21.98)	83.44	180.97	43.80
1610													
1611	241500												
1612	TAXES PAYABLE-HANCOCK CO UTILITY												
1613													
1614	TEST YEAR	2019	(33,755.86)	(35,179.41)	(32,162.99)	(27,064.23)	(25,578.03)	(29,018.91)	(31,944.88)	(34,235.56)	(32,222.46)	(30,055.44)	(27,444.81)
1615	PRIOR YEAR	2018	(38,936.45)	(36,150.00)	(28,553.73)	(30,823.93)	(27,916.93)	(33,193.87)	(37,486.59)	(35,241.60)	(33,290.75)	(31,258.80)	(28,865.72)
1616	INCREASE/(DECREASE)		5,180.59	970.59	(3,609.26)	3,759.70	2,338.90	4,174.96	5,541.71	1,006.04	1,068.29	1,203.36	1,420.91
1617													
1618	241550												
1619	ACCRUED GROSS REVENUE TAX-UNION CO												
1620													
1621	TEST YEAR	2019	(15,575.15)	(16,491.91)	(14,767.77)	(12,491.35)	(10,589.46)	(11,881.28)	(13,867.75)	(15,105.53)	(14,327.41)	(16,597.66)	(13,054.78)
1622	PRIOR YEAR	2018	(18,070.15)	(18,037.26)	(13,323.50)	(13,825.02)	(12,157.33)	(13,676.51)	(15,898.07)	(15,509.07)	(15,472.55)	(17,155.28)	(14,410.19)
1623	INCREASE/(DECREASE)		2,495.00	1,545.35	(1,444.27)	1,333.67	1,567.87	1,795.23	2,030.32	403.54	1,145.14	557.62	1,355.41
1624													
1625	241600												
1626	TAXES PAYABLE-DAVIESS CO UTILITY												
1627													
1628	TEST YEAR	2019	(129,109.99)	(134,308.24)	(121,292.17)	(108,964.82)	(98,350.44)	(119,600.65)	(136,865.22)	(157,589.82)	(147,673.88)	(144,629.95)	(102,876.53)

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
1629	PRIOR YEAR 2018	(145,381.31)	(144,308.15)	(109,730.77)	(117,575.48)	(109,127.97)	(141,704.60)	(163,759.01)	(161,159.47)	(156,500.76)	(140,013.55)	(112,815.92)	(124,557.71)
1630	INCREASE/(DECREASE)	16,271.32	9,999.91	(11,561.40)	8,610.66	10,777.53	22,103.95	26,893.79	3,569.65	8,826.88	(4,616.40)	9,939.39	9,855.14
1631													
1632	241650												
1633	ACCRUED GROSS REV TAX-LIVINGSTON												
1634													
1635	TEST YEAR 2019	(37.34)	(41.68)	(35.30)	(23.63)	(19.52)	(23.18)	(26.43)	(28.32)	(27.39)	(23.52)	(29.06)	(35.78)
1636	PRIOR YEAR 2018	(33.66)	(32.90)	(23.65)	(25.61)	(21.47)	(23.20)	(26.94)	(24.89)	(24.77)	(21.78)	(25.40)	(35.59)
1637	INCREASE/(DECREASE)	(3.68)	(8.78)	(11.65)	1.98	1.95	0.02	0.51	(3.43)	(2.62)	(1.74)	(3.66)	(0.19)
1638													
1639	241700												
1640	TAXES PAYABLE-MCLEAN CO UTILITY												
1641													
1642	TEST YEAR 2019	(25,091.90)	(25,963.30)	(21,964.71)	(18,085.15)	(17,144.82)	(20,962.11)	(24,612.25)	(25,410.59)	(24,240.05)	(21,699.15)	(22,796.47)	(23,386.82)
1643	PRIOR YEAR 2018	(29,536.50)	(23,149.07)	(18,240.32)	(20,342.09)	(18,952.70)	(23,959.66)	(25,893.12)	(23,693.08)	(23,788.68)	(20,244.30)	(19,954.36)	(23,563.57)
1644	INCREASE/(DECREASE)	4,444.60	(2,814.23)	(3,724.39)	2,256.94	1,807.88	2,997.55	1,280.87	(1,717.51)	(451.37)	(1,454.85)	(2,842.11)	176.75
1645													
1646	241800												
1647	TAXES PAYABLE-HENDERSON CO UTILITY												
1648													
1649	TEST YEAR 2019	(79,651.65)	(81,008.72)	(75,119.97)	(67,442.83)	(59,864.53)	(62,946.09)	(70,934.01)	(79,239.87)	(75,265.88)	(73,291.63)	(59,456.53)	(69,393.57)
1650	PRIOR YEAR 2018	(84,770.24)	(90,950.79)	(73,327.27)	(71,299.72)	(68,405.27)	(71,702.40)	(81,807.48)	(83,430.38)	(78,616.02)	(74,580.03)	(66,703.39)	(74,069.85)
1651	INCREASE/(DECREASE)	5,118.59	9,942.07	(1,792.70)	3,856.89	8,540.74	8,756.31	10,873.47	4,190.51	3,350.14	1,288.40	7,246.86	4,676.28
1652													
1653	241850												
1654	ACCRUED GROSS REVENUE TAX-LYON CO												
1655													
1656	TEST YEAR 2019	(7,576.41)	(7,843.84)	(6,478.58)	(5,394.96)	(4,888.03)	(6,699.64)	(8,228.16)	(8,166.82)	(7,913.99)	(6,807.93)	(6,366.43)	(6,713.72)
1657	PRIOR YEAR 2018	(9,926.17)	(8,447.39)	(5,794.02)	(6,164.39)	(5,901.36)	(7,742.39)	(9,093.65)	(8,101.97)	(7,788.41)	(6,959.73)	(6,756.73)	(7,816.20)
1658	INCREASE/(DECREASE)	2,349.76	603.55	(684.56)	769.43	1,013.33	1,042.75	865.49	(64.85)	(125.58)	151.80	390.30	1,102.48
1659													
1660	241870												
1661	TAXES PAYABLE-BRECKENRIDGE CO												
1662													
1663	TEST YEAR 2019	(7.75)	(6.23)	(5.65)	(6.17)	(5.60)	(6.89)	(8.31)	(8.62)	(8.56)	(7.25)	(9.87)	(9.39)
1664	PRIOR YEAR 2018	(19.81)	(16.38)	(12.24)	(5.90)	(6.97)	(9.10)	(9.88)	(10.25)	(9.21)	(9.02)	(11.93)	(9.05)
1665	INCREASE/(DECREASE)	12.06	10.15	6.59	(0.27)	1.37	2.21	1.57	1.63	0.65	1.77	2.06	(0.34)
1666													
1667	241900												
1668	TAXES PAYABLE-WEBSTER CO UTILITY												
1669													
1670	TEST YEAR 2019	(25,402.46)	(26,781.47)	(23,919.94)	(19,150.72)	(17,224.06)	(19,681.41)	(22,502.83)	(23,075.25)	(22,396.35)	(21,687.78)	(20,164.09)	(22,295.84)
1671	PRIOR YEAR 2018	(30,498.23)	(27,587.86)	(20,581.13)	(21,703.97)	(19,446.15)	(22,983.04)	(25,439.17)	(24,193.79)	(23,939.92)	(22,389.22)	(21,283.13)	(25,684.49)
1672	INCREASE/(DECREASE)	5,095.77	806.39	(3,338.81)	2,553.25	2,222.09	3,301.63	2,936.34	1,118.54	1,543.57	701.44	1,119.04	3,388.65

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
1673													
1674	241940												
1675	TAXES PAYABLE-CITY OF DIXON-FRANCHISE												
1676													
1677	TEST YEAR 2019	(228.06)	(481.51)	(705.09)	(175.33)	(331.68)	(524.29)	(227.00)	(473.24)	(697.91)	(200.69)	(360.53)	(563.61)
1678	PRIOR YEAR 2018	(289.30)	(552.12)	(746.02)	(212.51)	(387.27)	(633.80)	(284.65)	(547.45)	(803.51)	(216.58)	(379.84)	(614.51)
1679	INCREASE/(DECREASE)	61.24	70.61	40.93	37.18	55.59	109.51	57.65	74.21	105.60	15.89	19.31	50.90
1680													
1681	241950												
1682	TAXES PAYABLE - HOPKINS CO. UTILITY												
1683													
1684	TEST YEAR 2019	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.00
1685	PRIOR YEAR 2018	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39
1686	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.39)
1687													
1688	241960												
1689	TAXES PAYABLE-WHITESVILLE FRANCHISE												
1690													
1691	TEST YEAR 2019	(1,469.88)	(2,944.22)	(4,260.19)	(1,349.42)	(2,547.57)	(4,032.14)	(1,709.97)	(3,776.10)	(5,696.37)	(1,891.30)	(3,157.09)	(4,426.37)
1692	PRIOR YEAR 2018	(1,507.65)	(3,040.90)	(4,307.44)	(1,363.58)	(2,637.34)	(4,401.62)	(2,102.32)	(4,176.50)	(6,196.33)	(1,752.66)	(3,168.67)	(4,528.17)
1693	INCREASE/(DECREASE)	37.77	96.68	47.25	14.16	89.77	369.48	392.35	400.40	499.96	(138.64)	11.58	101.80
1694													
1695	241970												
1696	TAXES PAYABLE-OWENSBORO FRANCHISE												
1697													
1698	TEST YEAR 2019	(18,910.41)	(37,952.46)	(55,591.85)	(16,780.90)	(34,262.49)	(55,173.43)	(23,266.65)	(48,763.12)	(72,467.41)	(23,013.11)	(39,496.95)	(55,926.26)
1699	PRIOR YEAR 2018	(20,430.04)	(39,812.95)	(56,216.41)	(17,985.60)	(36,239.76)	(60,973.04)	(27,330.30)	(53,822.07)	(79,615.54)	(23,306.55)	(41,052.31)	(59,664.77)
1700	INCREASE/(DECREASE)	1,519.63	1,860.49	624.56	1,204.70	1,977.27	5,799.61	4,063.65	5,058.95	7,148.13	293.44	1,555.36	3,738.51
1701													
1702	241980												
1703	TAXES PAYABLE-HARTFORD FRANCHISE												
1704													
1705	TEST YEAR 2019	(370.83)	(729.29)	(1,031.48)	(250.30)	(524.76)	(914.46)	(494.50)	(1,005.84)	(1,458.17)	(329.25)	(611.76)	(933.18)
1706	PRIOR YEAR 2018	(448.16)	(787.50)	(1,052.18)	(287.21)	(605.69)	(1,083.71)	(529.00)	(1,010.78)	(1,459.18)	(322.34)	(602.69)	(963.63)
1707	INCREASE/(DECREASE)	77.33	58.21	20.70	36.91	80.93	169.25	34.50	4.94	1.01	(6.91)	(9.07)	30.45
1708													
1709	241990												
1710	TAXES PAYABLE-BEAVER DAM FRANCHISE												
1711													
1712	TEST YEAR 2019	(1,423.90)	(2,794.97)	(4,093.54)	(1,303.46)	(2,743.63)	(4,414.42)	(1,927.20)	(3,816.66)	(5,561.02)	(1,531.52)	(2,827.34)	(4,050.63)
1713	PRIOR YEAR 2018	(1,622.70)	(3,153.09)	(4,476.14)	(1,525.98)	(3,232.10)	(5,239.92)	(2,151.81)	(4,096.58)	(5,943.40)	(1,646.45)	(2,965.10)	(4,347.78)
1714	INCREASE/(DECREASE)	198.80	358.12	382.60	222.52	488.47	825.50	224.61	279.92	382.38	114.93	137.76	297.15
1715													
1716	242200												

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
1717	ACCRUED PAYROLL												
1718													
1719	TEST YEAR 2019	(430,766.31)	(393,275.92)	(460,638.65)	(542,835.37)	(222,987.28)	(242,351.29)	(337,868.24)	(442,197.05)	(477,981.02)	(168,933.27)	(217,496.12)	(294,243.29)
1720	PRIOR YEAR 2018	(630,003.38)	(349,150.57)	(426,374.80)	(474,384.05)	(185,942.83)	(272,600.66)	(302,923.40)	(420,518.28)	(440,188.68)	(139,232.41)	(209,546.95)	(259,759.74)
1721	INCREASE/(DECREASE)	199,237.07	(44,125.35)	(34,263.85)	(68,451.32)	(37,044.45)	30,249.37	(34,944.84)	(21,678.77)	(37,792.34)	(29,700.86)	(7,949.17)	(34,483.55)
1722													
1723	242210												
1724	PAYROLL DEDUCTION-UNITED FUND												
1725													
1726	TEST YEAR 2019	(4,329.28)	(7,306.56)	(10,278.84)	(1,486.14)	(6,407.35)	(0.03)	(2,887.28)	(5,754.56)	1,400.64	(2,801.28)	(5,587.24)	0.00
1727	PRIOR YEAR 2018	(3,591.41)	(6,707.25)	26.43	(3,084.41)	(7,743.17)	26.43	(3,053.63)	(6,115.91)	1,520.14	(3,014.75)	(6,003.97)	0.00
1728	INCREASE/(DECREASE)	(737.87)	(599.31)	(10,305.27)	1,598.27	1,335.82	(26.46)	166.35	361.35	(119.50)	213.47	416.73	0.00
1729													
1730	242230												
1731	PAYROLL DED-SURE CONTRUBUTION												
1732													
1733	TEST YEAR 2019	46.50	46.50	(42.50)	91.00	46.50	46.50	46.50	46.50	(36.98)	0.00	0.00	0.00
1734	PRIOR YEAR 2018	0.00	0.00	0.00	46.50	0.00	0.00	0.00	0.00	(93.00)	46.50	46.50	46.50
1735	INCREASE/(DECREASE)	46.50	46.50	(42.50)	44.50	46.50	46.50	46.50	46.50	56.02	(46.50)	(46.50)	(46.50)
1736													
1737	242240												
1738	PAYROLL DED-401K/SUPPLEMENTAL INS/OTHER												
1739													
1740	TEST YEAR 2019	(1,701.25)	(1,696.62)	(1,697.27)	41,609.87	(2,214.39)	(2,215.04)	(7,103.89)	(2,682.96)	(2,683.61)	(1,187.32)	(1,185.30)	0.00
1741	PRIOR YEAR 2018	(1,157.16)	(1,172.19)	(1,172.85)	34,018.52	(1,174.17)	(1,174.83)	(1,175.48)	(1,176.13)	(3,741.08)	(1,177.41)	(1,693.87)	(1,694.51)
1742	INCREASE/(DECREASE)	(544.09)	(524.43)	(524.42)	7,591.35	(1,040.22)	(1,040.21)	(5,928.41)	(1,506.83)	1,057.47	(9.91)	508.57	1,694.51
1743													
1744	242250												
1745	PAYABLE-DEFINED CONTR PENSION PLAN												
1746													
1747	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	(100.00)	0.00	0.00	0.00	50.44	62.21	0.00
1748	PRIOR YEAR 2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,947.71)
1749	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	(100.00)	0.00	0.00	0.00	50.44	62.21	6,947.71
1750													
1751	242260												
1752	401K LOAN REPAYMENT												
1753													
1754	TEST YEAR 2019	(601.52)	(601.52)	(601.52)	5,725.50	(85.70)	(85.70)	(193.94)	380.92	380.92	(1,117.34)	(1,117.34)	0.00
1755	PRIOR YEAR 2018	(1,117.34)	(1,117.34)	(1,117.34)	5,681.83	(1,117.34)	(1,117.34)	(1,117.34)	(1,117.34)	(1,117.34)	(773.46)	(601.52)	(601.52)
1756	INCREASE/(DECREASE)	515.82	515.82	515.82	43.67	1,031.64	1,031.64	923.40	1,498.26	1,498.26	(343.88)	(515.82)	601.52
1757													
1758	242270												
1759	SECTION 125 PREMIUM												
1760													



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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	
1761	TEST YEAR	2019	(187.86)	3,633.00	3,633.00	15,415.10	0.00	81.60	194.56	194.56	194.56	0.00	0.00	0.00
1762	PRIOR YEAR	2018	22,492.60	22,492.60	22,699.30	22,548.10	22,655.30	22,472.12	22,363.10	22,093.12	21,996.82	21,790.12	21,385.99	(187.86)
1763	INCREASE/(DECREASE)		(22,680.46)	(18,859.60)	(19,066.30)	(7,133.00)	(22,655.30)	(22,390.52)	(22,168.54)	(21,898.56)	(21,802.26)	(21,790.12)	(21,385.99)	187.86
1764														
1765	242280													
1766	SECTION 125 MEDICAL SAVINGS													
1767														
1768	TEST YEAR	2019	(37,278.40)	(29,997.12)	(22,268.82)	(14,705.21)	(19,891.50)	(19,862.05)	(22,802.95)	(23,644.49)	(24,878.03)	(32,730.89)	(36,141.34)	(8,755.62)
1769	PRIOR YEAR	2018	(27,014.44)	(22,739.58)	(16,088.97)	(12,468.96)	(17,610.47)	(17,695.89)	(16,297.90)	(17,693.25)	(21,546.33)	(30,666.60)	(37,497.61)	(42,843.59)
1770	INCREASE/(DECREASE)		(10,263.96)	(7,257.54)	(6,179.85)	(2,236.25)	(2,281.03)	(2,166.16)	(6,505.05)	(5,951.24)	(3,331.70)	(2,064.29)	1,356.27	34,087.97
1771														
1772	242300													
1773	ACCRUED VACATION													
1774														
1775	TEST YEAR	2019	(714,915.15)	(748,719.95)	(768,676.41)	(749,888.13)	(779,466.58)	(772,489.73)	(747,576.96)	(745,589.00)	(752,888.42)	(758,880.04)	(750,938.11)	(732,948.52)
1776	PRIOR YEAR	2018	(727,553.72)	(756,952.36)	(776,471.84)	(771,540.28)	(782,820.15)	(771,480.90)	(740,915.30)	(731,601.63)	(751,708.66)	(743,168.14)	(743,830.29)	(733,284.14)
1777	INCREASE/(DECREASE)		12,638.57	8,232.41	7,795.43	21,652.15	3,353.57	(1,008.83)	(6,661.66)	(13,987.37)	(1,179.76)	(15,711.90)	(7,107.82)	335.62
1778														
1779	242450													
1780	OPERATION ROUNDUP PAYABLE													
1781														
1782	TEST YEAR	2019	(1,221.46)	(2,388.51)	(3,557.48)	(1,214.59)	(2,394.10)	(3,555.18)	(1,186.31)	(2,329.87)	(3,495.01)	(1,223.55)	(2,404.04)	(3,543.94)
1783	PRIOR YEAR	2018	(999.91)	(1,802.69)	(2,571.79)	(917.21)	(1,742.62)	(2,561.65)	(869.09)	(1,857.94)	(2,898.62)	(1,136.58)	(2,227.86)	(3,429.24)
1784	INCREASE/(DECREASE)		(221.55)	(585.82)	(985.69)	(297.38)	(651.48)	(993.53)	(317.22)	(471.93)	(596.39)	(86.97)	(176.18)	(114.70)
1785														
1786	252000													
1787	CONSUMER ADV FOR CONST-MOBILE HOMES													
1788														
1789	TEST YEAR	2019	(50,025.10)	(50,025.10)	(48,679.87)	(47,965.50)	(48,748.38)	(48,499.38)	(43,629.36)	(39,808.79)	(39,808.79)	(38,357.49)	(38,753.83)	(36,000.67)
1790	PRIOR YEAR	2018	(41,622.95)	(41,622.95)	(40,277.72)	(47,310.25)	(47,574.61)	(48,174.41)	(60,193.01)	(57,036.82)	(57,036.82)	(54,912.02)	(54,517.36)	(50,130.25)
1791	INCREASE/(DECREASE)		(8,402.15)	(8,402.15)	(8,402.15)	(655.25)	(1,173.77)	(324.97)	16,563.65	17,228.03	17,228.03	16,554.53	15,763.53	14,129.58
1792														
1793	252100													
1794	CONSUMER ADV FOR CONST-TEMP SERVICE													
1795														
1796	TEST YEAR	2019	(1,461,753.23)	(1,463,459.55)	(1,487,768.45)	(1,477,589.20)	(1,496,839.96)	(1,531,276.54)	(1,539,207.43)	(1,555,947.93)	(1,560,640.42)	(1,584,417.10)	(1,583,601.30)	(1,592,044.80)
1797	PRIOR YEAR	2018	(1,229,921.86)	(1,222,516.75)	(1,285,448.29)	(1,283,008.10)	(1,320,646.18)	(1,401,335.72)	(1,403,758.00)	(1,443,345.42)	(1,441,561.60)	(1,441,029.32)	(1,452,676.86)	(1,452,888.15)
1798	INCREASE/(DECREASE)		(231,831.37)	(240,942.80)	(202,320.16)	(194,581.10)	(176,193.78)	(129,940.82)	(135,449.43)	(112,602.51)	(119,078.82)	(143,387.78)	(130,924.44)	(139,156.65)
1799														
1800	252250													
1801	CUSTOMERS CONTRI-4 YR GUARANTEES													
1802														
1803	TEST YEAR	2019	(123,180.00)	(123,180.00)	(123,180.00)	(123,180.00)	(123,180.00)	(117,835.20)	(116,683.00)	(116,683.00)	(116,683.00)	(112,733.80)	(106,048.00)	(106,048.00)
1804	PRIOR YEAR	2018	(76,795.60)	(86,857.56)	(86,857.56)	(116,939.56)	(116,939.56)	(116,939.56)	(116,939.56)	(126,308.56)	(129,613.00)	(139,845.00)	(123,180.00)	(123,180.00)

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
1805	INCREASE/(DECREASE)	(46,384.40)	(36,322.44)	(36,322.44)	(6,240.44)	(6,240.44)	(895.64)	256.56	9,625.56	12,930.00	27,111.20	17,132.00	17,132.00
1806													
1807	252360												
1808	CONTRIBUTION-ARMSTRONG-LEWIS CREEK												
1809													
1810	TEST YEAR 2019	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)
1811	PRIOR YEAR 2018	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)	(477,000.00)
1812	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1813													
1814	253000												
1815	ADVANCE JOINT-USE RENTAL												
1816													
1817	TEST YEAR 2019	74,148.41	133,363.81	190,654.04	240,371.96	207,570.35	272,378.78	326,217.95	401,995.64	450,493.23	522,881.58	595,617.51	0.00
1818	PRIOR YEAR 2018	58,080.52	16,189.27	(28,796.03)	36,193.57	113,883.82	195,806.32	268,639.07	351,914.42	429,296.04	488,892.68	573,894.70	0.00
1819	INCREASE/(DECREASE)	16,067.89	117,174.54	219,450.07	204,178.39	93,686.53	76,572.46	57,578.88	50,081.22	21,197.19	33,988.90	21,722.81	0.00
1820													
1821	253100												
1822	CONSUMER ACCOUNT CR BALANCES-REFUND												
1823													
1824	TEST YEAR 2019	0.00	0.00	0.00	0.00	(9,596.25)	(9,596.25)	0.00	0.00	0.00	0.00	0.00	0.00
1825	PRIOR YEAR 2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1826	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	(9,596.25)	(9,596.25)	0.00	0.00	0.00	0.00	0.00	0.00
1827													
1828	253120												
1829	UNREDEEMED GIFT CERTIFICATES												
1830													
1831	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(90.00)
1832	PRIOR YEAR 2018	(50.00)	(50.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1833	INCREASE/(DECREASE)	50.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(90.00)
1834													
1835	253130												
1836	OTHER DEFERRED CR-SMELTER PSC ASSESSMENT												
1837													
1838	TEST YEAR 2019	(139,686.79)	(111,749.42)	(83,812.05)	(55,874.68)	(27,937.31)	(380,686.25)	(348,962.40)	(317,238.55)	(285,514.70)	(253,790.85)	(222,067.00)	(190,343.15)
1839	PRIOR YEAR 2018	(130,617.15)	(104,493.73)	(78,370.31)	(52,246.89)	(26,123.47)	(0.05)	(307,311.01)	(279,373.64)	(251,436.27)	(223,498.90)	(195,561.53)	(167,624.16)
1840	INCREASE/(DECREASE)	(9,069.64)	(7,255.69)	(5,441.74)	(3,627.79)	(1,813.84)	(380,686.20)	(41,651.39)	(37,864.91)	(34,078.43)	(30,291.95)	(26,505.47)	(22,718.99)
1841													
1842	253200												
1843	OTHER DEFERRED CREDITS-BREC ECO DEV												
1844													
1845	TEST YEAR 2019	4,970.00	9,940.00	14,910.00	19,880.00	24,850.00	29,820.00	34,790.00	(19,861.01)	(14,895.76)	(9,930.51)	(4,965.26)	0.00
1846	PRIOR YEAR 2018	6,080.00	12,160.00	18,240.00	24,320.00	30,400.00	36,480.00	42,560.00	48,640.00	(8,232.19)	(5,488.12)	(2,744.05)	0.00
1847	INCREASE/(DECREASE)	(1,110.00)	(2,220.00)	(3,330.00)	(4,440.00)	(5,550.00)	(6,660.00)	(7,770.00)	(68,501.01)	(6,663.57)	(4,442.39)	(2,221.21)	0.00
1848													

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
1849	253300												
1850	OTHER DEFERRED CREDITS-SPECIAL EQP												
1851													
1852	TEST YEAR 2019	(134,898.25)	(144,979.71)	(100,863.68)	(125,638.22)	(146,665.06)	(148,552.58)	(234,730.28)	(211,519.07)	(170,557.83)	(273,189.20)	(251,267.05)	(197,292.77)
1853	PRIOR YEAR 2018	(89,617.66)	(83,492.94)	(168,284.34)	(133,580.72)	(115,089.87)	(116,147.67)	(135,176.35)	(126,710.26)	(132,032.27)	(121,587.91)	(103,516.07)	(105,097.80)
1854	INCREASE/(DECREASE)	(45,280.59)	(61,486.77)	67,420.66	7,942.50	(31,575.19)	(32,404.91)	(99,553.93)	(84,808.81)	(38,525.56)	(151,601.29)	(147,750.98)	(92,194.97)
1855													
1856	253400												
1857	OTHER DEFERRED CREDITS-NISC PATRONAGE CAP												
1858													
1859	TEST YEAR 2019	(116,196.71)	(116,196.71)	(116,196.71)	(116,196.71)	(116,196.71)	(116,196.71)	(116,196.71)	(116,196.71)	(116,196.71)	(116,196.71)	(116,196.71)	(134,359.57)
1860	PRIOR YEAR 2018	(92,702.17)	(92,702.17)	(92,702.17)	(92,702.17)	(92,702.17)	(92,702.17)	(92,702.17)	(92,702.17)	(92,702.17)	(92,702.17)	(92,702.17)	(116,196.71)
1861	INCREASE/(DECREASE)	(23,494.54)	(23,494.54)	(23,494.54)	(23,494.54)	(23,494.54)	(23,494.54)	(23,494.54)	(23,494.54)	(23,494.54)	(23,494.54)	(23,494.54)	(18,162.86)
1862													
1863	302000												
1864	FRANCHISES AND CONSENTS												
1865													
1866	TEST YEAR 2019	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24
1867	PRIOR YEAR 2018	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24	19,355.24
1868	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1869													
1870	360000												
1871	DIST PLANT-LAND AND LAND RIGHTS												
1872													
1873	TEST YEAR 2019	901,744.88	901,744.88	901,744.88	901,744.88	901,744.88	901,744.88	901,744.88	901,744.88	901,744.88	901,744.88	901,744.88	901,744.88
1874	PRIOR YEAR 2018	901,744.88	901,744.88	901,744.88	901,744.88	901,744.88	901,744.88	901,744.88	901,744.88	901,744.88	901,744.88	901,744.88	901,744.88
1875	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1876													
1877	362000												
1878	DIST PLANT-STATION EQUIPMENT												
1879													
1880	TEST YEAR 2019	21,813,689.25	21,801,607.37	21,801,607.37	21,811,875.31	21,807,746.62	21,807,746.62	21,805,730.69	21,800,093.73	21,800,121.21	21,799,921.21	21,798,536.40	21,798,536.40
1881	PRIOR YEAR 2018	21,767,684.27	21,767,684.27	21,779,884.64	21,779,884.64	21,777,401.19	21,774,569.56	21,769,379.39	21,765,775.93	21,752,751.06	21,768,476.16	21,807,869.25	21,813,689.25
1882	INCREASE/(DECREASE)	46,004.98	33,923.10	21,722.73	31,990.67	30,345.43	33,177.06	36,351.30	34,317.80	47,370.15	31,445.05	(9,332.85)	(15,152.85)
1883													
1884	362100												
1885	DIST PLANT-SUPERVISORY CONTROL EQP												
1886													
1887	TEST YEAR 2019	1,546,344.73	1,540,913.60	1,530,921.13	1,530,921.13	1,516,626.82	1,516,626.82	1,510,867.46	1,511,310.36	1,511,310.36	1,511,682.86	1,511,682.86	1,529,135.74
1888	PRIOR YEAR 2018	1,600,024.13	1,600,024.13	1,600,024.13	1,600,024.13	1,600,889.00	1,600,889.00	1,543,788.68	1,476,586.21	1,490,778.33	1,490,778.33	1,539,476.61	1,546,344.73
1889	INCREASE/(DECREASE)	(53,679.40)	(59,110.53)	(69,103.00)	(69,103.00)	(84,262.18)	(84,262.18)	(32,921.22)	34,724.15	20,532.03	20,904.53	(27,793.75)	(17,208.99)
1890													
1891	362200												
1892	MICROWAVE SYSTEM-EQUIPMENT												

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
1893													
1894	TEST YEAR 2019	761,214.18	761,214.18	761,214.18	761,214.18	761,214.18	761,214.18	761,214.18	763,288.13	763,288.13	763,288.13	793,887.88	793,887.88
1895	PRIOR YEAR 2018	657,030.54	657,030.54	657,030.54	657,030.54	657,030.54	657,030.54	657,030.54	634,094.33	634,094.33	634,094.33	634,094.33	761,214.18
1896	INCREASE/(DECREASE)	104,183.64	104,183.64	104,183.64	104,183.64	104,183.64	104,183.64	104,183.64	129,193.80	129,193.80	129,193.80	159,793.55	32,673.70
1897													
1898	362223												
1899	MICROWAVE SYSTEM TOWERS												
1900													
1901	TEST YEAR 2019	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77
1902	PRIOR YEAR 2018	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77	1,411,546.77
1903	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1904													
1905	362300												
1906	FIBER EQUIPMENT INSTALLED IN SUBS												
1907													
1908	TEST YEAR 2019	208,362.30	208,362.30	208,362.30	208,362.30	214,038.47	214,038.47	219,341.88	222,693.10	222,693.10	229,012.18	229,012.18	229,012.18
1909	PRIOR YEAR 2018	159,076.26	159,076.26	163,420.64	163,420.64	171,927.34	171,927.34	185,520.15	197,006.45	208,362.30	208,362.30	208,362.30	208,362.30
1910	INCREASE/(DECREASE)	49,286.04	49,286.04	44,941.66	44,941.66	42,111.13	42,111.13	33,821.73	25,686.65	14,330.80	20,649.88	20,649.88	20,649.88
1911													
1912	362400												
1913	DIST PLANT-OWENSBORO FIBER												
1914													
1915	TEST YEAR 2019	910,478.66	910,478.66	910,478.66	910,478.66	910,478.66	910,478.66	910,478.66	910,478.66	910,478.66	910,478.66	917,815.08	917,815.08
1916	PRIOR YEAR 2018	910,478.66	910,478.66	910,478.66	910,478.66	910,478.66	910,478.66	910,478.66	910,478.66	910,478.66	910,478.66	910,478.66	910,478.66
1917	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,336.42	7,336.42
1918													
1919	364000												
1920	DIST PLANT-POLES-TOWERS-FIXTURES												
1921													
1922	TEST YEAR 2019	96,217,737.23	96,336,544.69	96,770,588.00	97,092,243.68	97,391,491.80	97,583,582.20	97,759,392.89	97,987,725.25	98,176,683.24	98,516,721.26	98,642,913.51	98,938,682.91
1923	PRIOR YEAR 2018	93,548,091.92	93,803,092.91	94,144,390.48	94,284,468.56	94,578,708.37	94,766,243.12	94,904,600.02	95,191,571.20	95,367,161.73	95,774,549.84	95,902,388.69	96,044,071.74
1924	INCREASE/(DECREASE)	2,669,645.31	2,533,451.78	2,626,197.52	2,807,775.12	2,812,783.43	2,817,339.08	2,854,792.87	2,796,154.05	2,809,521.51	2,742,171.42	2,740,524.82	2,894,611.17
1925													
1926	365000												
1927	DIST PLANT-OVERHEAD CONDUCTORS												
1928													
1929	TEST YEAR 2019	64,134,508.46	64,170,602.11	64,351,233.94	64,440,901.69	64,512,779.82	64,553,675.68	64,579,838.60	64,635,500.94	64,579,749.19	64,722,471.58	64,745,769.00	65,369,746.93
1930	PRIOR YEAR 2018	62,628,167.31	62,964,576.49	63,173,686.83	63,298,946.37	63,398,658.77	63,444,607.80	63,474,642.98	63,538,503.54	63,598,035.96	63,804,199.40	63,841,689.58	63,871,935.79
1931	INCREASE/(DECREASE)	1,506,341.15	1,206,025.62	1,177,547.11	1,141,955.32	1,114,121.05	1,109,067.88	1,105,195.62	1,096,997.40	981,713.23	918,272.18	904,079.42	1,497,811.14
1932													
1933	366000												
1934	UNDERGROUND CONDUIT												
1935													
1936	TEST YEAR 2019	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January	February	March	April	May	June	July	August	September	October	November	December
1937	PRIOR YEAR 2018	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24	14,166.24
1938	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1939													
1940	367000												
1941	DIST PLANT-UNDERGROUND CONDUCTORS												
1942													
1943	TEST YEAR 2019	21,656,865.55	21,728,589.40	21,795,302.04	21,904,346.93	21,995,827.99	22,074,633.35	22,128,517.65	22,240,446.59	22,324,806.02	22,395,426.94	22,457,733.86	22,598,398.04
1944	PRIOR YEAR 2018	20,569,414.84	20,584,235.75	20,667,735.46	20,749,273.13	20,841,870.40	20,898,941.45	20,978,931.36	21,050,501.90	21,169,238.47	21,302,165.60	21,323,055.87	21,580,474.52
1945	INCREASE/(DECREASE)	1,087,450.71	1,144,353.65	1,127,566.58	1,155,073.80	1,153,957.59	1,175,691.90	1,149,586.29	1,189,944.69	1,155,567.55	1,093,261.34	1,134,677.99	1,017,923.52
1946													
1947	368000												
1948	DIST PLANT-LINE TRANSFORMERS												
1949													
1950	TEST YEAR 2019	42,710,114.10	42,863,293.89	42,889,866.84	43,073,713.57	43,272,716.19	43,428,199.26	43,632,821.83	43,710,502.74	43,876,270.71	44,145,394.94	44,377,030.45	44,415,207.44
1951	PRIOR YEAR 2018	41,259,500.27	41,339,176.54	41,418,188.81	41,462,520.80	41,545,596.91	41,665,662.07	41,878,710.11	41,994,059.50	42,111,279.18	42,223,499.41	42,439,186.31	42,595,829.07
1952	INCREASE/(DECREASE)	1,450,613.83	1,524,117.35	1,471,678.03	1,611,192.77	1,727,119.28	1,762,537.19	1,754,111.72	1,716,443.24	1,764,991.53	1,921,895.53	1,937,844.14	1,819,378.37
1953													
1954	369000												
1955	DIST PLANT-SERVICES												
1956													
1957	TEST YEAR 2019	34,291,760.78	34,359,492.26	34,497,811.72	34,611,893.94	34,736,447.77	34,855,244.50	34,979,391.26	35,098,587.39	35,227,876.83	35,398,830.42	35,458,650.77	35,634,598.89
1958	PRIOR YEAR 2018	32,861,285.27	32,957,343.39	33,038,679.93	33,134,043.65	33,276,438.38	33,357,752.94	33,484,815.82	33,599,991.64	33,680,933.45	33,821,819.79	33,908,894.27	34,114,718.85
1959	INCREASE/(DECREASE)	1,430,475.51	1,402,148.87	1,459,131.79	1,477,850.29	1,460,009.39	1,497,491.56	1,494,575.44	1,498,595.75	1,546,943.38	1,577,010.63	1,549,756.50	1,519,880.04
1960													
1961	370200												
1962	DIST PLANT-AMI METERS												
1963													
1964	TEST YEAR 2019	8,771,811.00	8,771,619.98	8,771,524.47	8,807,000.47	8,809,998.50	8,819,270.31	9,011,239.35	9,052,878.42	9,052,431.40	9,166,780.38	9,166,589.36	9,166,493.85
1965	PRIOR YEAR 2018	8,492,890.47	8,492,890.47	8,749,285.95	8,748,750.96	8,766,186.04	8,766,186.04	8,766,186.04	8,772,479.57	8,772,384.06	8,772,288.55	8,772,288.55	8,771,811.00
1966	INCREASE/(DECREASE)	278,920.53	278,729.51	22,238.52	58,249.51	43,812.46	53,084.27	245,053.31	280,398.85	280,047.34	394,491.83	394,300.81	394,682.85
1967													
1968	370500												
1969	DIST PLANT-OTHER METER EQUIPMENT												
1970													
1971	TEST YEAR 2019	2,265,084.51	2,266,896.92	2,270,210.40	2,272,408.19	2,292,818.40	2,307,588.83	2,316,303.94	2,316,859.11	2,304,037.55	2,391,668.03	2,397,469.45	2,406,289.92
1972	PRIOR YEAR 2018	2,096,754.70	2,099,727.57	2,100,346.31	2,102,410.72	2,109,165.03	2,120,740.35	2,126,617.50	2,141,599.61	2,159,521.05	2,180,099.97	2,194,986.89	2,211,992.45
1973	INCREASE/(DECREASE)	168,329.81	167,169.35	169,864.09	169,997.47	183,653.37	186,848.48	189,686.44	175,259.50	144,516.50	211,568.06	202,482.56	194,297.47
1974													
1975	371000												
1976	DIST PLANT-INSTALLED ON CONSUMER												
1977													
1978	TEST YEAR 2019	6,505,118.25	6,550,350.45	6,590,559.37	6,621,543.36	6,647,226.49	6,666,643.77	6,690,225.33	6,712,756.39	6,740,366.19	6,774,246.96	6,801,522.60	6,831,582.85
1979	PRIOR YEAR 2018	6,070,530.08	6,114,986.05	6,153,290.16	6,196,032.44	6,220,840.36	6,256,390.91	6,263,024.41	6,292,929.79	6,325,926.69	6,365,563.16	6,419,540.64	6,456,541.80
1980	INCREASE/(DECREASE)	434,588.17	435,364.40	437,269.21	425,510.92	426,386.13	410,252.86	427,200.92	419,826.60	414,439.50	408,683.80	381,981.96	375,041.05

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		January	February	March	April	May	June	July	August	September	October	November	December
1981													
1982	373000												
1983	DIST PLANT-STREET&SIGNAL SYSTEMS												
1984													
1985	TEST YEAR 2019	1,497,799.11	1,499,078.70	1,522,677.85	1,528,195.68	1,532,317.02	1,534,942.03	1,537,657.67	1,540,509.08	1,548,144.61	1,556,533.57	1,565,392.37	1,567,635.29
1986	PRIOR YEAR 2018	1,347,698.51	1,384,258.71	1,399,982.61	1,401,145.16	1,434,679.58	1,440,957.36	1,449,368.19	1,458,324.08	1,463,500.54	1,478,103.34	1,487,187.62	1,491,461.86
1987	INCREASE/(DECREASE)	150,100.60	114,819.99	122,695.24	127,050.52	97,637.44	93,984.67	88,289.48	82,185.00	84,644.07	78,430.23	78,204.75	76,173.43
1988													
1989	389000												
1990	GEN PLANT-LAND & LAND RIGHTS												
1991													
1992	TEST YEAR 2019	501,387.70	501,387.70	501,387.70	501,387.70	501,387.70	501,387.70	501,387.70	501,387.70	501,387.70	501,387.70	501,387.70	501,387.70
1993	PRIOR YEAR 2018	501,387.70	501,387.70	501,387.70	501,387.70	501,387.70	501,387.70	501,387.70	501,387.70	501,387.70	501,387.70	501,387.70	501,387.70
1994	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1995													
1996	390000												
1997	GEN PLANT-STRUCTURES & IMPROVEMENTS												
1998													
1999	TEST YEAR 2019	10,742,007.30	10,742,007.30	10,742,007.30	10,742,007.30	10,742,007.30	10,742,007.30	10,742,007.30	10,742,007.30	10,742,007.30	10,735,939.57	10,735,939.57	10,735,939.57
2000	PRIOR YEAR 2018	10,774,704.48	10,774,704.48	10,774,704.48	10,774,704.48	10,774,704.48	10,774,704.48	10,774,704.48	10,774,704.48	10,774,704.48	10,739,165.51	10,739,165.51	10,742,007.30
2001	INCREASE/(DECREASE)	(32,697.18)	(32,697.18)	(32,697.18)	(32,697.18)	(32,697.18)	(32,697.18)	(32,697.18)	(32,697.18)	(32,697.18)	(3,225.94)	(3,225.94)	(6,067.73)
2002													
2003	390100												
2004	STRUCTURES & IMPROVEMENTS-MARION												
2005													
2006	TEST YEAR 2019	83,887.81	83,887.81	83,887.81	83,887.81	83,887.81	83,887.81	83,887.81	83,887.81	83,887.81	83,887.81	83,887.81	83,887.81
2007	PRIOR YEAR 2018	83,887.81	83,887.81	83,887.81	83,887.81	83,887.81	83,887.81	83,887.81	83,887.81	83,887.81	83,887.81	83,887.81	83,887.81
2008	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009													
2010	390200												
2011	STRUCTURES & IMPROVEMENTS-STRUGIS												
2012													
2013	TEST YEAR 2019	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	0.00
2014	PRIOR YEAR 2018	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59	39,350.59
2015	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(39,350.59)
2016													
2017	391000												
2018	GEN PLANT-OFFICE FURN & FIXTURES												
2019													
2020	TEST YEAR 2019	310,587.46	310,587.46	310,587.46	310,587.46	310,587.46	310,587.46	310,587.46	310,587.46	310,587.46	310,587.46	310,587.46	307,742.00
2021	PRIOR YEAR 2018	312,999.39	312,999.39	312,999.39	312,999.39	312,999.39	312,999.39	312,999.39	312,999.39	312,999.39	312,999.39	312,999.39	310,587.46
2022	INCREASE/(DECREASE)	(2,411.93)	(2,411.93)	(2,411.93)	(2,411.93)	(2,411.93)	(2,411.93)	(2,411.93)	(2,411.93)	(2,411.93)	(2,411.93)	(2,411.93)	(2,845.46)
2023													
2024	391100												

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		January	February	March	April	May	June	July	August	September	October	November	December
2025	COMPUTER AND RELATED EQUIPMENT												
2026													
2027	TEST YEAR 2019	920,201.73	920,201.73	920,201.73	924,268.95	924,268.95	924,268.95	924,268.95	924,268.95	924,268.95	913,934.08	913,934.08	913,934.08
2028	PRIOR YEAR 2018	934,314.92	934,314.92	937,465.24	937,465.24	937,465.24	937,465.24	943,496.64	943,496.64	943,496.64	920,201.73	920,201.73	920,201.73
2029	INCREASE/(DECREASE)	(14,113.19)	(14,113.19)	(17,263.51)	(13,196.29)	(13,196.29)	(13,196.29)	(19,227.69)	(19,227.69)	(19,227.69)	(6,267.65)	(6,267.65)	(6,267.65)
2030													
2031	391110												
2032	COMPUTER SOFTWARE												
2033													
2034	TEST YEAR 2019	243,550.31	243,550.31	243,550.31	243,550.31	243,550.31	243,550.31	243,550.31	243,550.31	243,550.31	243,550.31	243,550.31	243,550.31
2035	PRIOR YEAR 2018	150,774.38	150,774.38	150,774.38	164,024.38	164,024.38	164,024.38	164,024.38	185,224.38	196,899.38	196,899.38	243,550.31	243,550.31
2036	INCREASE/(DECREASE)	92,775.93	92,775.93	92,775.93	79,525.93	79,525.93	79,525.93	79,525.93	58,325.93	46,650.93	46,650.93	0.00	0.00
2037													
2038	391150												
2039	FIBER OPTIC EQUIPMENT												
2040													
2041	TEST YEAR 2019	33,361.56	33,361.56	33,361.56	33,361.56	33,361.56	33,361.56	33,361.56	33,361.56	33,361.56	33,361.56	33,361.56	33,361.56
2042	PRIOR YEAR 2018	33,361.56	33,361.56	33,361.56	33,361.56	33,361.56	33,361.56	33,361.56	33,361.56	33,361.56	33,361.56	33,361.56	33,361.56
2043	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2044													
2045	392000												
2046	GEN PLANT-TRANSPORTATION EQUIPMENT												
2047													
2048	TEST YEAR 2019	9,032,222.50	9,312,929.50	9,871,182.75	9,954,313.01	9,954,313.01	9,783,505.58	8,829,353.88	8,829,353.88	9,134,407.04	9,134,407.04	9,134,407.04	9,134,407.04
2049	PRIOR YEAR 2018	8,869,702.89	8,830,088.45	8,408,258.67	8,408,258.67	8,565,294.26	8,565,274.37	8,565,274.37	8,565,274.37	8,836,386.33	8,711,014.83	8,711,014.83	9,029,930.08
2050	INCREASE/(DECREASE)	162,519.61	482,841.05	1,462,924.08	1,546,054.34	1,389,018.75	1,218,231.21	264,079.51	264,079.51	298,020.71	423,392.21	423,392.21	104,476.96
2051													
2052	393000												
2053	GEN PLANT-STORES EQUIPMENT												
2054													
2055	TEST YEAR 2019	193,729.99	193,729.99	193,729.99	193,729.99	193,729.99	193,729.99	193,729.99	193,729.99	193,729.99	193,729.99	193,729.99	191,663.23
2056	PRIOR YEAR 2018	197,142.72	197,142.72	197,142.72	197,142.72	197,142.72	197,142.72	197,142.72	197,142.72	197,142.72	197,142.72	197,142.72	193,729.99
2057	INCREASE/(DECREASE)	(3,412.73)	(3,412.73)	(3,412.73)	(3,412.73)	(3,412.73)	(3,412.73)	(3,412.73)	(3,412.73)	(3,412.73)	(3,412.73)	(3,412.73)	(2,066.76)
2058													
2059	394000												
2060	GEN PLANT-SHOP & GARAGE EQUIPMENT												
2061													
2062	TEST YEAR 2019	274,740.36	274,740.36	274,740.36	274,740.36	274,740.36	274,740.36	274,740.36	274,740.36	274,740.36	274,740.36	274,740.36	274,399.22
2063	PRIOR YEAR 2018	258,533.41	248,033.41	243,643.66	243,643.66	243,643.66	243,643.66	243,643.66	243,643.66	243,643.66	278,034.78	278,034.78	274,740.36
2064	INCREASE/(DECREASE)	16,206.95	26,706.95	31,096.70	31,096.70	31,096.70	31,096.70	31,096.70	31,096.70	31,096.70	(3,294.42)	(3,294.42)	(341.14)
2065													
2066	394100												
2067	GEN PLANT-TOOLS & WORKING EQUIPMENT												
2068													

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		January	February	March	April	May	June	July	August	September	October	November	December
2069	TEST YEAR	2019	415,861.81	419,677.81	419,677.81	419,677.81	419,677.81	419,677.81	433,816.03	433,816.03	433,816.03	433,816.03	419,918.87
2070	PRIOR YEAR	2018	437,892.40	430,220.99	430,220.99	430,220.99	430,220.99	430,220.99	430,220.99	430,220.99	423,824.87	423,824.87	415,861.81
2071	INCREASE/(DECREASE)		(22,030.59)	(10,543.18)	(10,543.18)	(10,543.18)	(10,543.18)	(10,543.18)	3,595.04	3,595.04	9,991.16	9,991.16	4,057.06
2072													
2073	394200												
2074	GEN PLT - ROW TOOLS & WORKING EQUIP												
2075													
2076	TEST YEAR	2019	8,210.70	8,210.70	8,210.70	8,210.70	8,210.70	8,210.70	8,210.70	8,210.70	8,210.70	8,210.70	8,210.70
2077	PRIOR YEAR	2018	8,210.70	8,210.70	8,210.70	8,210.70	8,210.70	8,210.70	8,210.70	8,210.70	8,210.70	8,210.70	8,210.70
2078	INCREASE/(DECREASE)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2079													
2080	395000												
2081	GEN PLANT-LABORATORY EQUIPMENT												
2082													
2083	TEST YEAR	2019	413,287.11	413,287.11	413,287.11	413,287.11	413,287.11	413,287.11	413,287.11	413,287.11	419,989.97	419,989.97	415,364.20
2084	PRIOR YEAR	2018	415,753.52	419,926.32	419,926.32	419,926.32	419,926.32	419,926.32	419,926.32	419,926.32	419,926.32	419,926.32	413,287.11
2085	INCREASE/(DECREASE)		(2,466.41)	(6,639.21)	(6,639.21)	(6,639.21)	(6,639.21)	(6,639.21)	(6,639.21)	(6,639.21)	63.65	63.65	2,077.09
2086													
2087	395100												
2088	LABORATORY EQUIPMENT-MICROWAVE SYS												
2089													
2090	TEST YEAR	2019	15,522.04	15,522.04	15,522.04	15,522.04	15,522.04	15,522.04	15,522.04	15,522.04	12,046.54	12,046.54	12,046.54
2091	PRIOR YEAR	2018	15,522.04	15,522.04	15,522.04	15,522.04	15,522.04	15,522.04	15,522.04	15,522.04	15,522.04	15,522.04	15,522.04
2092	INCREASE/(DECREASE)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,475.50)	(3,475.50)	(3,475.50)
2093													
2094	395200												
2095	FIBER OPTIC TEST EQUIPMENT												
2096													
2097	TEST YEAR	2019	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11
2098	PRIOR YEAR	2018	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11	21,953.11
2099	INCREASE/(DECREASE)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2100													
2101	396000												
2102	GEN PLANT-POWER OPERATED EQUIPMENT												
2103													
2104	TEST YEAR	2019	287,513.22	287,513.22	287,513.22	287,513.22	287,513.22	287,513.22	287,513.22	287,513.22	287,513.22	287,513.22	287,513.22
2105	PRIOR YEAR	2018	305,673.85	297,892.39	297,892.39	297,892.39	297,892.39	297,892.39	297,892.39	297,892.39	287,513.22	287,513.22	287,513.22
2106	INCREASE/(DECREASE)		(18,160.63)	(10,379.17)	(10,379.17)	(10,379.17)	(10,379.17)	(10,379.17)	(10,379.17)	(10,379.17)	0.00	0.00	0.00
2107													
2108	396100												
2109	GEN PLANT-RIGHT-OF-WAY EQUIPMENT												
2110													
2111	TEST YEAR	2019	31,672.80	31,672.80	31,672.80	31,672.80	31,672.80	31,672.80	31,672.80	31,672.80	31,672.80	31,672.80	31,672.80
2112	PRIOR YEAR	2018	38,949.70	31,672.80	31,672.80	31,672.80	31,672.80	31,672.80	31,672.80	31,672.80	31,672.80	31,672.80	31,672.80



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		January	February	March	April	May	June	July	August	September	October	November	December
2113	INCREASE/(DECREASE)	(7,276.90)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2114													
2115	396200												
2116	GEN PLANT-POWER OPERATED EQUIPMENT												
2117													
2118	TEST YEAR 2019	332,613.74	332,613.74	332,613.74	332,613.74	332,613.74	332,613.74	332,613.74	332,613.74	332,613.74	332,613.74	332,613.74	332,613.74
2119	PRIOR YEAR 2018	332,613.74	332,613.74	332,613.74	332,613.74	332,613.74	332,613.74	332,613.74	332,613.74	332,613.74	332,613.74	332,613.74	332,613.74
2120	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2121													
2122	396300												
2123	GEN PLANT-TRACK VEHICLES												
2124													
2125	TEST YEAR 2019	480,336.84	480,336.84	480,336.84	480,336.84	480,336.84	480,336.84	480,336.84	480,336.84	480,336.84	480,336.84	480,336.84	480,336.84
2126	PRIOR YEAR 2018	480,336.84	480,336.84	480,336.84	480,336.84	480,336.84	480,336.84	480,336.84	480,336.84	480,336.84	480,336.84	480,336.84	480,336.84
2127	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2128													
2129	397000												
2130	GEN PLANT-COMMUNICATION EQUIPMENT												
2131													
2132	TEST YEAR 2019	1,838,422.65	1,838,422.65	1,838,422.65	1,838,422.65	1,838,422.65	1,838,422.65	1,838,422.65	1,838,422.65	1,838,422.65	1,838,422.65	1,838,422.65	1,831,395.19
2133	PRIOR YEAR 2018	1,838,951.27	1,838,951.27	1,838,951.27	1,838,951.27	1,838,951.27	1,838,951.27	1,838,951.27	1,838,951.27	1,838,951.27	1,838,951.27	1,838,951.27	1,838,422.65
2134	INCREASE/(DECREASE)	(528.62)	(528.62)	(528.62)	(528.62)	(528.62)	(528.62)	(528.62)	(528.62)	(528.62)	(528.62)	(528.62)	(7,027.46)
2135													
2136	397200												
2137	GENERAL PLANT-FIBER OPTIC SONET												
2138													
2139	TEST YEAR 2019	252,916.99	252,916.99	252,916.99	252,916.99	252,916.99	252,916.99	252,916.99	252,916.99	252,916.99	252,916.99	252,916.99	252,916.99
2140	PRIOR YEAR 2018	272,599.66	272,599.66	272,599.66	272,599.66	272,599.66	272,599.66	272,599.66	272,599.66	272,599.66	252,916.99	252,916.99	252,916.99
2141	INCREASE/(DECREASE)	(19,682.67)	(19,682.67)	(19,682.67)	(19,682.67)	(19,682.67)	(19,682.67)	(19,682.67)	(19,682.67)	(19,682.67)	0.00	0.00	0.00
2142													
2143	398000												
2144	GEN PLANT-MISCELLANEOUS EQUIPMENT												
2145													
2146	TEST YEAR 2019	80,303.24	80,303.24	80,303.24	80,303.24	80,303.24	80,303.24	80,303.24	80,303.24	80,303.24	80,303.24	80,303.24	79,985.25
2147	PRIOR YEAR 2018	81,015.43	81,015.43	81,015.43	81,015.43	81,015.43	81,015.43	81,015.43	81,150.18	81,150.18	81,150.18	81,150.18	80,303.24
2148	INCREASE/(DECREASE)	(712.19)	(712.19)	(712.19)	(712.19)	(712.19)	(712.19)	(712.19)	(846.94)	(846.94)	(846.94)	(846.94)	(317.99)
2149													
2150	398100												
2151	GEN PLANT-GIS EQUIPMENT												
2152													
2153	TEST YEAR 2019	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00
2154	PRIOR YEAR 2018	372,145.55	372,145.55	372,145.55	372,145.55	372,145.55	372,145.55	372,145.55	372,145.55	372,145.55	135,000.00	135,000.00	135,000.00
2155	INCREASE/(DECREASE)	(237,145.55)	(237,145.55)	(237,145.55)	(237,145.55)	(237,145.55)	(237,145.55)	(237,145.55)	(237,145.55)	(237,145.55)	0.00	0.00	0.00

**Kenergy Corp. Case No. 2021-00066  
Streamlined Rate Adjustment Procedure Pilot Program  
Filing Requirements / Exhibit List**

**Exhibit 37**

**Case No. 2018-00407**

**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019  
Sponsoring Witness: Steve Thompson**

**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 the attachments to this Exhibit 37 for the above referenced information.

Case No. 2021-00066  
Application - Exhibit 37  
Includes Attachment (33 pages)

KENERGY CORP.  
2021-0066 RATE APPLICATION  
EXHIBIT 37  
INCOME STATEMENT ACCOUNTS COMPARISON  
TEST YEAR ENDING DECEMBER 31, 2019

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	Total
1	403250													
2	DEPRE-DIST PLANT-CLASS C													
3														
4	TEST YEAR 2019	5,100.65	5,100.65	5,100.65	5,100.65	5,100.65	5,100.65	5,100.65	5,100.65	5,100.65	5,100.65	5,100.65	5,100.65	61,207.80
5	PRIOR YEAR 2018	4,910.10	4,910.10	4,910.10	4,910.10	4,910.10	4,910.10	4,910.10	4,910.10	5,088.65	5,088.65	5,088.65	5,088.65	59,635.40
6	INCREASE/(DECREASE)	190.55	190.55	190.55	190.55	190.55	190.55	190.55	190.55	12.00	12.00	12.00	12.00	1,572.40
7														
8	403600													
9	DEPRECIATION EXP-DISTRIBUTION PLANT													
10														
11	TEST YEAR 2019	1,025,608.19	1,027,931.43	1,029,123.26	1,032,998.72	1,035,978.16	1,038,644.83	1,042,211.45	1,044,154.21	1,045,969.03	1,049,607.07	1,053,139.06	1,055,957.67	12,481,323.08
12	PRIOR YEAR 2018	990,399.09	993,123.97	996,744.38	999,869.72	1,001,668.77	1,004,776.28	1,006,714.12	1,007,949.25	1,037,338.56	1,015,431.18	1,019,481.14	1,021,327.99	12,094,824.45
13	INCREASE/(DECREASE)	35,209.10	34,807.46	32,378.88	33,129.00	34,309.39	33,868.55	35,497.33	36,204.96	8,630.47	34,175.89	33,657.92	34,629.68	386,498.63
14														
15	403700													
16	DEPRECIATION EXP-GENERAL PLANT													
17														
18	TEST YEAR 2019	56,289.98	56,340.42	56,279.64	56,347.30	56,327.12	56,314.32	55,700.04	55,609.74	55,604.24	55,695.57	55,075.56	52,792.17	668,376.10
19	PRIOR YEAR 2018	56,988.54	57,070.07	57,091.69	57,143.71	57,139.40	57,139.39	57,193.58	57,416.25	57,166.33	55,153.02	56,311.25	56,319.78	682,133.01
20	INCREASE/(DECREASE)	(698.56)	(729.65)	(812.05)	(796.41)	(812.28)	(825.07)	(1,493.54)	(1,806.51)	(1,562.09)	542.55	(1,235.69)	(3,527.61)	(13,756.91)
21														
22	407000													
23	DEPRECIATION EXP-GENERAL PLANT													
24														
25	TEST YEAR 2019	19,240.61	19,240.61	19,240.61	19,240.61	19,240.61	19,240.61	19,240.61	19,240.61	19,240.61	19,240.61	19,240.61	19,240.61	230,887.32
26	PRIOR YEAR 2018	19,240.61	19,240.61	19,240.61	19,240.61	19,240.61	19,240.61	19,240.61	19,240.61	19,240.61	19,240.61	19,240.61	19,240.61	230,887.32
27	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28														
29	408121													
30	PROPERTY TAXES-CENTURY HAWESVILLE													
31														
32	TEST YEAR 2019	0.00	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	PRIOR YEAR 2018	7.40	7.40	7.40	7.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.60
34	INCREASE/(DECREASE)	(7.40)	(7.40)	(7.40)	(7.40)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(29.60)
35														
36	408122													
37	PROPERTY TAXES-CENTURY SEBREE													
38														
39	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	PRIOR YEAR 2018	12.25	12.25	12.25	12.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49.00
41	INCREASE/(DECREASE)	(12.25)	(12.25)	(12.25)	(12.25)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(49.00)
42														

KENERGY CORP.  
2021-0066 RATE APPLICATION  
EXHIBIT 37  
INCOME STATEMENT ACCOUNTS COMPARISON  
TEST YEAR ENDING DECEMBER 31, 2019

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	Total
43	408130													
44	PROPERTY TAXES-CLASS B													
45														
46	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47	PRIOR YEAR 2018	13.16	13.16	13.16	13.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.64
48	INCREASE/(DECREASE)	(13.16)	(13.16)	(13.16)	(13.16)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(52.64)
49														
50	408140													
51	PROPERTY TAXES-CLASS C													
52														
53	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54	PRIOR YEAR 2018	64.82	64.82	64.82	64.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	259.28
55	INCREASE/(DECREASE)	(64.82)	(64.82)	(64.82)	(64.82)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(259.28)
56														
57	408710													
58	REGULATORY ASSESSMENT TAX													
59														
60	TEST YEAR 2019	14,031.22	14,031.22	14,031.22	14,031.22	14,031.22	14,031.20	14,814.77	14,814.77	14,814.77	14,814.77	14,814.77	14,814.77	173,075.92
61	PRIOR YEAR 2018	13,527.70	13,527.68	13,527.69	13,527.69	13,527.69	13,527.69	14,031.22	14,031.22	14,031.22	14,031.22	14,031.22	14,031.22	165,353.46
62	INCREASE/(DECREASE)	503.52	503.54	503.53	503.53	503.53	503.51	783.55	783.55	783.55	783.55	783.55	783.55	7,722.46
63														
64	408721													
65	REG ASSESSMENT TAX-H'VILLE SMELTER													
66														
67	TEST YEAR 2019	9,489.65	9,489.65	9,489.65	9,489.65	9,489.65	9,489.65	12,989.73	12,989.73	12,989.73	12,989.73	12,989.73	12,989.73	134,876.28
68	PRIOR YEAR 2018	17,403.96	34.96	8,719.46	8,719.46	8,719.46	8,719.46	9,489.65	9,489.65	9,489.65	9,489.65	9,489.65	9,489.65	109,254.66
69	INCREASE/(DECREASE)	(7,914.31)	9,454.69	770.19	770.19	770.19	770.19	3,500.08	3,500.08	3,500.08	3,500.08	3,500.08	3,500.08	25,621.62
70														
71	408722													
72	REG ASSESSMENT TAX-SEBREE SMELTER													
73														
74	TEST YEAR 2019	18,447.72	18,447.72	18,447.72	18,447.72	18,447.72	18,447.72	18,734.12	18,734.12	18,734.12	18,734.12	18,734.12	18,734.12	223,091.04
75	PRIOR YEAR 2018	8,719.46	26,088.46	17,403.96	17,403.96	17,403.96	17,403.96	18,447.72	18,447.72	18,447.72	18,447.72	18,447.72	18,447.72	215,110.08
76	INCREASE/(DECREASE)	9,728.26	(7,640.74)	1,043.76	1,043.76	1,043.76	1,043.76	286.40	286.40	286.40	286.40	286.40	286.40	7,980.96
77														
78	408730													
79	REGULATORY ASSESSMENT TAX-CLASS B													
80														
81	TEST YEAR 2019	3,511.87	3,511.87	3,511.87	3,511.87	3,511.87	3,511.87	3,737.21	3,737.21	3,737.21	3,737.21	3,737.21	3,737.21	43,494.48
82	PRIOR YEAR 2018	3,395.65	3,395.65	3,395.65	3,395.65	3,395.65	3,395.65	3,511.87	3,511.87	3,511.87	3,511.87	3,511.87	3,511.87	41,445.12
83	INCREASE/(DECREASE)	116.22	116.22	116.22	116.22	116.22	116.22	225.34	225.34	225.34	225.34	225.34	225.34	2,049.36
84														
85	408740													

KENERGY CORP.  
2021-0066 RATE APPLICATION  
EXHIBIT 37  
INCOME STATEMENT ACCOUNTS COMPARISON  
TEST YEAR ENDING DECEMBER 31, 2019

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	Total
86	REGULATORY ASSESSMENT TAX-CLASS C													
87														
88	TEST YEAR 2019	1,915.22	1,915.22	1,915.22	1,915.22	1,915.22	1,915.22	1,882.24	1,882.24	1,882.24	1,882.24	1,882.24	1,882.24	22,784.76
89	PRIOR YEAR 2018	1,895.09	1,895.09	1,895.09	1,895.09	1,895.09	1,895.09	1,915.22	1,915.22	1,915.22	1,915.22	1,915.22	1,915.22	22,861.86
90	INCREASE/(DECREASE)	20.13	20.13	20.13	20.13	20.13	20.13	(32.98)	(32.98)	(32.98)	(32.98)	(32.98)	(32.98)	(77.10)
91														
92	409100													
93	INCOME TAX EXPENSE													
94														
95	TEST YEAR 2019	0.00	0.00	0.00	5,498.00	0.00	10,667.00	0.00	0.00	10,666.00	0.00	0.00	0.00	26,831.00
96	PRIOR YEAR 2018	0.00	0.00	0.00	13,099.00	0.00	9,872.00	0.00	0.00	9,871.00	0.00	0.00	0.00	32,842.00
97	INCREASE/(DECREASE)	0.00	0.00	0.00	(7,601.00)	0.00	795.00	0.00	0.00	795.00	0.00	0.00	0.00	(6,011.00)
98														
99	416000													
100	COSTS & EXPENSES-GEOTHERMAL													
101														
102	TEST YEAR 2019	(1.38)	0.00	0.00	0.00	130.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	128.62
103	PRIOR YEAR 2018	(1.64)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.64)
104	INCREASE/(DECREASE)	0.26	0.00	0.00	0.00	130.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	130.26
105														
106	417002													
107	REVENUE-INTERNET-LOCAL/LONG DISTANC													
108														
109	TEST YEAR 2019	202.95	178.62	151.49	198.13	171.49	52.63	263.34	158.70	283.27	152.69	185.19	51.83	2,050.33
110	PRIOR YEAR 2018	240.83	210.17	193.13	229.88	214.35	240.43	209.13	217.49	185.64	196.12	243.02	221.54	2,601.73
111	INCREASE/(DECREASE)	(37.88)	(31.55)	(41.64)	(31.75)	(42.86)	(187.80)	54.21	(58.79)	97.63	(43.43)	(57.83)	(169.71)	(551.40)
112														
113	417102													
114	EXPENSES-INTERNET-LOCAL/LONG DISTAN													
115														
116	TEST YEAR 2019	(5.18)	(4.53)	(3.81)	(4.92)	(5.44)	(3.94)	(2.13)	(5.29)	(3.97)	(8.35)	(5.61)	(4.60)	(57.77)
117	PRIOR YEAR 2018	(39.43)	(4.86)	(5.11)	(5.54)	(4.26)	(4.91)	(8.06)	(4.35)	(4.37)	(6.43)	(4.82)	(6.65)	(98.79)
118	INCREASE/(DECREASE)	34.25	0.33	1.30	0.62	(1.18)	0.97	5.93	(0.94)	0.40	(1.92)	(0.79)	2.05	41.02
119														
120	417107													
121	EXPESES-WIRELESS ISP													
122														
123	TEST YEAR 2019	(9.28)	(10.66)	(9.37)	(9.32)	(10.36)	(8.46)	(9.20)	(9.19)	(9.37)	(10.32)	(9.03)	(9.96)	(114.52)
124	PRIOR YEAR 2018	(11.76)	(9.31)	(9.23)	(8.88)	(9.68)	(8.10)	(8.60)	(9.20)	(8.82)	(10.18)	(9.34)	(9.76)	(112.86)
125	INCREASE/(DECREASE)	2.48	(1.35)	(0.14)	(0.44)	(0.68)	(0.36)	(0.60)	0.01	(0.55)	(0.14)	0.31	(0.20)	(1.66)
126														
127	419000													
128	INTEREST-DIVIDEND INCOME													

KENERGY CORP.  
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EXHIBIT 37  
INCOME STATEMENT ACCOUNTS COMPARISON  
TEST YEAR ENDING DECEMBER 31, 2019

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	Total
129														
130	TEST YEAR 2019	187,161.88	174,498.16	191,733.22	184,966.62	191,891.37	191,210.42	172,951.93	140,230.45	131,533.09	131,537.44	125,103.74	126,098.79	1,948,917.11
131	PRIOR YEAR 2018	186,553.79	172,669.64	189,669.37	184,462.38	190,848.97	192,449.19	195,731.95	200,940.64	192,259.89	193,803.04	191,136.45	195,775.93	2,286,301.24
132	INCREASE/(DECREASE)	608.09	1,828.52	2,063.85	504.24	1,042.40	(1,238.77)	(22,780.02)	(60,710.19)	(60,726.80)	(62,265.60)	(66,032.71)	(69,677.14)	(337,384.13)
133														
134	421000													
135	MISC NON-OPERATING INC-DEDUCTIONS													
136														
137	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	98.92	1.62	100.54
138	PRIOR YEAR 2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
139	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	98.92	1.62	100.54
140														
141	421100													
142	GAIN ON DISPOSITION OF PROPERTY													
143														
144	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	4,392.58	1,114.50	0.00	314.50	0.00	0.00	0.00	5,821.58
145	PRIOR YEAR 2018	0.00	14,874.43	12,806.24	162.37	20.00	0.00	0.00	0.00	0.00	15,704.09	0.00	0.00	43,567.13
146	INCREASE/(DECREASE)	0.00	(14,874.43)	(12,806.24)	(162.37)	(20.00)	4,392.58	1,114.50	0.00	314.50	(15,704.09)	0.00	0.00	(37,745.55)
147														
148	421200													
149	LOSS ON DISPOSITION OF PROPERTY													
150														
151	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	(4,146.07)	(34,812.29)	0.00	0.00	(6,568.34)	0.00	(13,126.46)	(58,653.16)
152	PRIOR YEAR 2018	0.00	(773.29)	(144.72)	0.00	0.00	0.00	0.00	(2,100.29)	0.00	(18,369.55)	0.00	0.00	(21,387.85)
153	INCREASE/(DECREASE)	0.00	773.29	144.72	0.00	0.00	(4,146.07)	(34,812.29)	2,100.29	0.00	11,801.21	0.00	(13,126.46)	(37,265.31)
154														
155	424000													
156	OTHER CAPITAL CR ALLOCATIONS													
157														
158	TEST YEAR 2019	19,137.91	35,041.75	14,077.67	14,077.67	14,077.67	14,077.67	14,077.67	14,077.67	19,740.94	14,077.67	14,077.67	9,763.08	196,305.04
159	PRIOR YEAR 2018	17,277.08	17,277.08	41,642.78	17,277.08	17,277.08	17,277.08	17,277.08	22,345.98	19,678.97	17,783.97	17,783.97	45,323.57	268,221.72
160	INCREASE/(DECREASE)	1,860.83	17,764.67	(27,565.11)	(3,199.41)	(3,199.41)	(3,199.41)	(3,199.41)	(8,268.31)	61.97	(3,706.30)	(3,706.30)	(35,560.49)	(71,916.68)
161														
162	426100													
163	OTHER INCOME DEDUCTIONS-DONATIONS													
164														
165	TEST YEAR 2019	200.00	1,400.00	200.00	17,264.98	(62.79)	9,538.78	1,000.03	100.00	10,622.48	100.00	500.00	18,757.88	59,621.36
166	PRIOR YEAR 2018	200.00	500.00	14,949.52	200.00	3,200.00	12,235.44	600.00	250.00	11,051.33	500.00	800.00	22,374.91	66,861.20
167	INCREASE/(DECREASE)	0.00	900.00	(14,749.52)	17,064.98	(3,262.79)	(2,696.66)	400.03	(150.00)	(428.85)	(400.00)	(300.00)	(3,617.03)	(7,239.84)
168														
169	426400													
170	MISC INC DED-EXP FOR CIVIC POL ACT													
171														

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	Total
172	TEST YEAR 2019	972.81	585.00	585.00	784.00	585.00	607.80	803.50	585.00	585.00	784.00	585.00	585.00	8,047.11
173	PRIOR YEAR 2018	788.17	803.60	928.60	803.60	803.60	950.60	837.10	803.60	928.60	807.47	803.60	803.60	10,062.14
174	INCREASE/(DECREASE)	184.64	(218.60)	(343.60)	(19.60)	(218.60)	(342.80)	(33.60)	(218.60)	(343.60)	(23.47)	(218.60)	(218.60)	(2,015.03)
175														
176	426500													
177	MISC INC DED-OTHER DEDUCTIONS													
178														
179	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
180	PRIOR YEAR 2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,738.80	0.00	0.00	0.00	0.00	2,738.80
181	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,738.80)	0.00	0.00	0.00	0.00	(2,738.80)
182														
183	427100													
184	INTEREST ON REA CONSTRUCTION LOAN													
185														
186	TEST YEAR 2019	51,744.96	46,139.44	47,688.11	52,763.60	50,749.58	48,748.02	50,230.07	51,061.60	50,806.51	48,781.31	48,552.81	50,033.26	597,299.27
187	PRIOR YEAR 2018	47,663.85	43,597.25	48,538.16	51,285.36	52,916.42	50,824.49	56,117.85	52,186.16	49,946.59	47,804.03	49,471.70	51,034.84	601,386.70
188	INCREASE/(DECREASE)	4,081.11	2,542.19	(850.05)	1,478.24	(2,166.84)	(2,076.47)	(5,887.78)	(1,124.56)	859.92	977.28	(918.89)	(1,001.58)	(4,087.43)
189														
190	427125													
191	INTEREST RUS-CLASS C													
192														
193	TEST YEAR 2019	3,889.49	3,889.49	3,889.49	3,889.49	3,889.49	3,889.49	3,889.49	3,889.49	3,889.49	3,889.49	3,889.49	3,889.49	46,673.88
194	PRIOR YEAR 2018	4,674.51	4,674.51	4,674.51	4,674.51	4,674.51	4,674.51	4,674.51	4,674.51	4,844.50	4,844.50	4,844.50	4,844.50	56,774.08
195	INCREASE/(DECREASE)	(785.02)	(785.02)	(785.02)	(785.02)	(785.02)	(785.02)	(785.02)	(785.02)	(955.01)	(955.01)	(955.01)	(955.01)	(10,100.20)
196														
197	427200													
198	INTEREST -LONG TERM DEBT-CFC													
199														
200	TEST YEAR 2019	82,196.59	85,719.86	85,548.89	82,789.25	83,479.15	81,964.73	84,696.89	82,647.78	81,133.52	83,837.97	81,809.64	82,972.08	998,796.35
201	PRIOR YEAR 2018	86,039.45	80,946.18	85,092.54	82,212.64	82,932.61	81,290.24	81,290.24	79,782.77	79,854.27	82,672.46	80,554.72	84,702.89	987,371.01
202	INCREASE/(DECREASE)	(3,842.86)	4,773.68	456.35	576.61	546.54	674.49	3,406.65	2,865.01	1,279.25	1,165.51	1,254.92	(1,730.81)	11,425.34
203														
204	427210													
205	INTEREST ON COBANK LOANS													
206														
207	TEST YEAR 2019	30,047.83	33,630.04	32,293.20	30,583.90	30,809.90	29,377.34	29,047.33	28,554.95	26,913.48	27,043.76	25,434.93	25,495.96	349,232.62
208	PRIOR YEAR 2018	36,313.05	31,952.74	36,990.53	35,780.45	36,353.07	34,385.00	34,901.27	34,200.68	27,636.19	24,515.94	25,817.21	11,886.91	370,733.04
209	INCREASE/(DECREASE)	(6,265.22)	1,677.30	(4,697.33)	(5,196.55)	(5,543.17)	(5,007.66)	(5,853.94)	(5,645.73)	(722.71)	2,527.82	(382.28)	13,609.05	(21,500.42)
210														
211	427220													
212	INTEREST-FEDERAL FINANCING BANK													
213														
214	TEST YEAR 2019	292,806.50	264,470.38	303,041.30	281,692.74	291,082.49	292,617.40	276,612.77	240,116.64	225,246.71	238,670.37	230,971.32	239,298.65	3,176,627.27

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	Total
215	PRIOR YEAR 2018	275,718.32	249,245.23	276,223.43	265,804.95	274,665.12	286,595.24	294,093.07	294,093.07	276,510.62	294,538.14	285,036.91	285,759.27	3,358,283.37
216	INCREASE/(DECREASE)	17,088.18	15,225.15	26,817.87	15,887.79	16,417.37	6,022.16	(17,480.30)	(53,976.43)	(51,263.91)	(55,867.77)	(54,065.59)	(46,460.62)	(181,656.10)
217														
218	431000													
219	INTEREST EXP - CONSUMER DEPOSITS													
220														
221	TEST YEAR 2019	5,533.40	5,546.13	5,557.46	5,570.30	5,548.73	5,546.64	5,563.95	5,589.02	7,217.67	7,265.42	7,275.69	7,240.29	73,454.70
222	PRIOR YEAR 2018	3,511.71	3,517.65	3,531.22	3,564.67	3,601.73	3,611.24	3,609.77	3,663.90	3,680.49	3,688.46	3,722.76	3,762.15	43,465.75
223	INCREASE/(DECREASE)	2,021.69	2,028.48	2,026.24	2,005.63	1,947.00	1,935.40	1,954.18	1,925.12	3,537.18	3,576.96	3,552.93	3,478.14	29,988.95
224														
225	431100													
226	INTEREST EXPENSE-SHORT TERM LOANS													
227														
228	TEST YEAR 2019	1,331.51	986.30	1,844.38	295.89	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	4,458.09
229	PRIOR YEAR 2018	8,136.99	4,821.92	8,298.63	9,067.95	6,895.34	2,555.07	0.00	0.00	0.00	0.00	440.55	1,804.79	42,021.24
230	INCREASE/(DECREASE)	(6,805.48)	(3,835.62)	(6,454.25)	(8,772.06)	(6,895.34)	(2,555.06)	0.00	0.00	0.00	0.00	(440.55)	(1,804.79)	(37,563.15)
231														
232	431250													
233	INTEREST EXPENSE-AMG ALUMINUM													
234														
235	TEST YEAR 2019	214.13	193.41	214.13	207.22	214.13	207.22	214.13	214.13	207.22	214.13	207.22	214.13	2,521.20
236	PRIOR YEAR 2018	114.36	103.30	114.36	110.68	114.36	110.68	114.36	114.36	110.68	114.36	110.68	114.36	1,346.54
237	INCREASE/(DECREASE)	99.77	90.11	99.77	96.54	99.77	96.54	99.77	99.77	96.54	99.77	96.54	99.77	1,174.66
238														
239	431300													
240	INTEREST EXPENSE-TYSON													
241														
242	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
243	PRIOR YEAR 2018	1,008.47	910.88	260.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,179.60
244	INCREASE/(DECREASE)	(1,008.47)	(910.88)	(260.25)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,179.60)
245														
246	431400													
247	INTEREST EXPENSE-ACMI (ALCOA)													
248														
249	TEST YEAR 2019	16.04	14.48	16.04	15.52	16.04	15.52	16.04	16.04	15.52	16.04	15.52	16.04	188.84
250	PRIOR YEAR 2018	8.57	7.74	8.57	8.29	8.57	8.29	8.57	8.57	8.29	8.57	8.29	8.57	100.89
251	INCREASE/(DECREASE)	7.47	6.74	7.47	7.23	7.47	7.23	7.47	7.47	7.23	7.47	7.23	7.47	87.95
252														
253	431440													
254	INTEREST EXPENSE-PRECOAT METAL DEPOSIT													
255														
256	TEST YEAR 2019	591.94	534.65	591.94	572.84	591.94	572.84	591.94	591.94	572.84	591.94	572.84	591.94	6,969.59
257	PRIOR YEAR 2018	316.15	285.55	316.15	305.95	316.15	305.95	316.15	316.15	305.95	316.15	305.95	316.15	3,722.40



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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	Total
258	INCREASE/(DECREASE)	275.79	249.10	275.79	266.89	275.79	266.89	275.79	275.79	266.89	275.79	266.89	275.79	3,247.19
259														
260	431460													
261	INTEREST EXP-SEBREE MINING-KMMC													
262														
263	TEST YEAR 2019	17.14	15.48	17.14	16.59	17.14	16.59	17.14	17.14	16.59	17.14	16.59	17.14	201.82
264	PRIOR YEAR 2018	9.16	8.27	9.16	8.86	9.16	8.86	9.16	9.16	8.86	9.16	8.86	9.16	107.83
265	INCREASE/(DECREASE)	7.98	7.21	7.98	7.73	7.98	7.73	7.98	7.98	7.73	7.98	7.73	7.98	93.99
266														
267	431470													
268	INT EXP-SEBREE MINING-ALLIED RES													
269														
270	TEST YEAR 2019	24.19	21.85	24.19	23.41	24.19	23.41	24.19	24.19	23.41	24.19	23.41	24.19	284.82
271	PRIOR YEAR 2018	232.10	61.16	12.92	12.50	12.92	12.50	12.92	12.92	12.50	12.92	12.50	12.92	420.78
272	INCREASE/(DECREASE)	(207.91)	(39.31)	11.27	10.91	11.27	10.91	11.27	11.27	10.91	11.27	10.91	11.27	(135.96)
273														
274	431500													
275	INTEREST EXP-ARMSTRONG-EQUALITY MIN													
276														
277	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
278	PRIOR YEAR 2018	84.01	51.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	135.50
279	INCREASE/(DECREASE)	(84.01)	(51.49)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(135.50)
280														
281	431530													
282	INTEREST EXP-PENNYRILE													
283														
284	TEST YEAR 2019	638.70	576.89	638.70	637.99	683.99	644.05	665.51	665.51	644.05	665.51	644.05	665.51	7,770.46
285	PRIOR YEAR 2018	341.12	308.11	341.12	330.12	341.12	330.12	341.12	341.12	330.12	341.12	330.12	341.12	4,016.43
286	INCREASE/(DECREASE)	297.58	268.78	297.58	307.87	342.87	313.93	324.39	324.39	313.93	324.39	313.93	324.39	3,754.03
287														
288	431550													
289	INTEREST EXP-ACCURIDE DEPOSIT													
290														
291	TEST YEAR 2019	741.77	669.99	741.77	717.84	741.77	717.84	741.77	741.77	717.84	741.77	717.84	741.77	8,733.74
292	PRIOR YEAR 2018	396.17	357.83	396.17	383.39	396.17	383.39	396.17	396.17	383.39	396.17	383.39	396.17	4,664.58
293	INCREASE/(DECREASE)	345.60	312.16	345.60	334.45	345.60	334.45	345.60	345.60	334.45	345.60	334.45	345.60	4,069.16
294														
295	431600													
296	INTEREST EXPENSE-HOPKINS CO COAL													
297														
298	TEST YEAR 2019	14.22	12.84	14.22	13.76	14.22	13.76	14.22	14.22	13.76	14.22	13.76	14.22	167.42
299	PRIOR YEAR 2018	7.59	6.86	7.59	7.35	7.59	7.35	7.59	7.59	7.35	7.59	7.35	7.59	89.39
300	INCREASE/(DECREASE)	6.63	5.98	6.63	6.41	6.63	6.41	6.63	6.63	6.41	6.63	6.41	6.63	78.03

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	Total
301														
302	431650													
303	INTEREST EXPENSE-ALLIED RESOURCES													
304														
305	TEST YEAR 2019	9.16	8.28	9.16	8.87	9.16	8.87	9.16	9.16	8.87	9.16	8.87	9.16	107.88
306	PRIOR YEAR 2018	4.89	4.42	4.89	4.74	4.89	4.74	4.89	4.89	4.74	4.89	4.74	4.89	57.61
307	INCREASE/(DECREASE)	4.27	3.86	4.27	4.13	4.27	4.13	4.27	4.27	4.13	4.27	4.13	4.27	50.27
308														
309	431700													
310	INTEREST EXPENSE-MIDWAY MINE													
311														
312	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
313	PRIOR YEAR 2018	218.46	133.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	352.35
314	INCREASE/(DECREASE)	(218.46)	(133.89)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(352.35)
315														
316	431710													
317	INTEREST EXPENSE-WEST KY RIVER LOADOUT-DOCK													
318														
319	TEST YEAR 2019	1,612.47	1,456.43	1,612.47	1,560.46	1,612.47	1,560.46	1,612.47	1,612.47	1,560.46	1,612.47	1,560.46	1,612.47	18,985.56
320	PRIOR YEAR 2018	0.00	250.03	861.21	833.43	861.21	833.43	861.21	861.21	833.43	861.21	833.43	861.21	8,751.01
321	INCREASE/(DECREASE)	1,612.47	1,206.40	751.26	727.03	751.26	727.03	751.26	751.26	727.03	751.26	727.03	751.26	10,234.55
322														
323	431720													
324	INTEREST EXP-WEST KY RESOURCES-EQUALITY													
325														
326	TEST YEAR 2019	335.50	303.03	335.50	324.67	335.50	324.67	335.50	335.50	324.67	335.50	324.67	335.50	3,950.21
327	PRIOR YEAR 2018	0.00	52.02	179.19	173.40	179.19	173.40	179.19	179.19	173.40	179.19	173.40	179.19	1,820.76
328	INCREASE/(DECREASE)	335.50	251.01	156.31	151.27	156.31	151.27	156.31	156.31	151.27	156.31	151.27	156.31	2,129.45
329														
330	431730													
331	INTEREST EXPENSE-WEST KY RESOURCES-LEWIS CREEK													
332														
333	TEST YEAR 2019	112.99	102.06	112.99	109.35	112.99	109.35	112.99	112.99	109.35	112.99	109.35	112.99	1,330.39
334	PRIOR YEAR 2018	0.00	17.52	60.35	58.40	60.35	58.40	60.35	60.35	58.40	60.35	58.40	60.35	613.22
335	INCREASE/(DECREASE)	112.99	84.54	52.64	50.95	52.64	50.95	52.64	52.64	50.95	52.64	50.95	52.64	717.17
336														
337	431740													
338	INTEREST EXPENSE-WEST KY RAIL LOADOUT-MIDWAY													
339														
340	TEST YEAR 2019	335.41	302.95	335.41	324.59	335.41	324.59	335.41	335.41	324.59	335.41	324.59	335.41	3,949.18
341	PRIOR YEAR 2018	0.00	52.01	179.14	173.36	179.14	173.36	179.14	179.14	173.36	179.14	173.36	179.14	1,820.29
342	INCREASE/(DECREASE)	335.41	250.94	156.27	151.23	156.27	151.23	156.27	156.27	151.23	156.27	151.23	156.27	2,128.89
343														

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		January	February	March	April	May	June	July	August	September	October	November	December	
344	431750													
345	INTEREST EXPENSE-ARMSTRONG-LEWIS CK													
346														
347	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
348	PRIOR YEAR 2018	24.95	15.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.24
349	INCREASE/(DECREASE)	(24.95)	(15.29)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(40.24)
350														
351	440100													
352	REVENUE-RESIDENTIAL(EXCLUD SEASONAL													
353														
354	TEST YEAR 2019	9,284,407.53	7,110,816.16	7,050,100.29	4,865,857.70	6,033,926.61	6,902,354.48	8,500,585.10	8,100,473.70	7,572,670.17	5,305,665.88	7,289,782.69	7,695,467.92	85,712,108.23
355	PRIOR YEAR 2018	10,441,164.56	7,196,577.53	7,176,860.68	5,869,770.67	6,921,309.50	8,416,535.89	8,969,415.82	8,398,573.14	6,992,593.38	6,213,967.53	7,590,207.38	8,014,868.19	92,201,844.27
356	INCREASE/(DECREASE)	(1,156,757.03)	(85,761.37)	(126,760.39)	(1,003,912.97)	(887,382.89)	(1,514,181.41)	(468,830.72)	(298,099.44)	580,076.79	(908,301.65)	(300,424.69)	(319,400.27)	(6,489,736.04)
357														
358	440200													
359	REVENUE-RESIDENTIAL-SEASONAL													
360														
361	TEST YEAR 2019	12,273.36	9,445.87	9,061.47	7,050.26	7,443.10	8,388.50	10,235.57	10,796.53	10,605.87	7,722.22	11,673.15	11,500.72	116,196.62
362	PRIOR YEAR 2018	14,161.04	9,385.79	7,621.40	7,118.40	7,565.32	9,314.56	11,746.37	11,292.69	10,455.74	8,203.45	11,283.65	11,721.50	119,869.91
363	INCREASE/(DECREASE)	(1,887.68)	60.08	1,440.07	(68.14)	(122.22)	(926.06)	(1,510.80)	(496.16)	150.13	(481.23)	389.50	(220.78)	(3,673.29)
364														
365	442100													
366	REVENUE-COMMERCIAL-SINGLE PHASE													
367														
368	TEST YEAR 2019	1,239,735.09	1,033,881.26	1,062,246.43	941,184.62	1,127,821.12	1,239,583.32	1,397,350.56	1,394,922.10	1,466,941.15	1,147,321.33	1,099,050.34	1,122,826.95	14,272,864.27
369	PRIOR YEAR 2018	1,312,263.21	1,080,602.02	1,082,476.30	1,001,853.34	1,258,003.37	1,408,405.60	1,459,657.64	1,471,264.53	1,447,479.92	1,305,915.33	1,148,188.10	1,114,709.54	15,090,818.90
370	INCREASE/(DECREASE)	(72,528.12)	(46,720.76)	(20,229.87)	(60,668.72)	(130,182.25)	(168,822.28)	(62,307.08)	(76,342.43)	19,461.23	(158,594.00)	(49,137.76)	8,117.41	(817,954.63)
371														
372	442101													
373	REV-COMMERCIAL-3PHASE-UNDER 1000KW													
374														
375	TEST YEAR 2019	1,464,767.45	1,218,002.66	1,299,113.84	1,223,408.40	1,362,643.71	1,403,745.39	1,601,910.85	1,662,833.92	1,666,889.41	1,399,709.55	1,288,591.80	1,304,484.36	16,896,101.34
376	PRIOR YEAR 2018	1,531,079.22	1,306,845.86	1,348,985.01	1,272,844.34	1,520,332.46	1,553,345.66	1,724,967.55	1,732,338.62	1,611,305.45	1,528,391.30	1,370,400.73	1,339,383.73	17,840,219.93
377	INCREASE/(DECREASE)	(66,311.77)	(88,843.20)	(49,871.17)	(49,435.94)	(157,688.75)	(149,600.27)	(123,056.70)	(69,504.70)	55,583.96	(128,681.75)	(81,808.93)	(34,899.37)	(944,118.59)
378														
379	442200													
380	REV-COMMERCIAL-3PHASE(OVER 1000KW)3													
381														
382	TEST YEAR 2019	731,483.59	631,431.62	637,602.99	616,109.05	671,656.75	675,232.58	716,735.84	755,966.24	702,385.68	693,732.13	627,025.39	602,118.43	8,061,480.29
383	PRIOR YEAR 2018	692,162.90	660,049.30	706,404.06	684,590.34	747,077.23	757,857.64	776,082.30	807,023.31	713,803.66	753,356.75	689,448.74	666,866.38	8,654,722.61
384	INCREASE/(DECREASE)	39,320.69	(28,617.68)	(68,801.07)	(68,481.29)	(75,420.48)	(82,625.06)	(59,346.46)	(51,057.07)	(11,417.98)	(59,624.62)	(62,423.35)	(64,747.95)	(593,242.32)
385														
386	442210													

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	Total
387	REVENUE-COMM-ALERIS													
388														
389	TEST YEAR 2019	1,240,210.86	1,184,495.17	1,226,888.53	1,162,756.96	1,151,986.33	1,147,731.52	1,145,150.15	1,151,597.47	1,109,923.70	1,055,734.11	1,137,553.08	1,186,904.55	13,900,932.43
390	PRIOR YEAR 2018	1,050,994.58	1,131,721.26	1,248,519.43	1,183,539.74	1,195,892.21	1,182,069.40	1,135,405.40	1,221,554.06	1,156,809.79	1,263,912.71	1,279,910.81	1,237,817.12	14,288,146.51
391	INCREASE/(DECREASE)	189,216.28	52,773.91	(21,630.90)	(20,782.78)	(43,905.88)	(34,337.88)	9,744.75	(69,956.59)	(46,886.09)	(208,178.60)	(142,357.73)	(50,912.57)	(387,214.08)
392														
393	442214													
394	REVENUE-CENTURY SEBREE-BREC													
395														
396	TEST YEAR 2019	2,717.92	3,081.04	2,798.66	2,860.56	3,520.23	3,921.18	3,171.64	3,012.40	3,104.92	3,220.24	3,228.04	3,598.56	38,235.39
397	PRIOR YEAR 2018	2,868.79	2,834.80	2,686.40	2,560.61	2,631.40	2,837.03	0.00	1,745.69	2,432.77	3,135.29	3,153.61	2,771.60	29,657.99
398	INCREASE/(DECREASE)	(150.87)	246.24	112.26	299.95	888.83	1,084.15	3,171.64	1,266.71	672.15	84.95	74.43	826.96	8,577.40
399														
400	442215													
401	REVENUE-CENTURY SEBREE-EDF													
402														
403	TEST YEAR 2019	8,841,140.44	9,020,679.72	9,243,397.52	8,815,053.26	9,333,242.55	(1,028,846.25)	9,097,127.34	8,402,098.52	9,800,688.20	8,563,090.06	21,009,745.12	7,310,266.61	108,407,683.09
404	PRIOR YEAR 2018	13,512,753.82	7,895,976.55	8,834,798.21	9,445,389.17	9,725,382.62	6,610,922.00	7,586,462.38	9,007,773.79	9,645,372.70	10,567,075.63	11,055,009.45	10,664,957.30	114,551,873.62
405	INCREASE/(DECREASE)	(4,671,613.38)	1,124,703.17	408,599.31	(630,335.91)	(392,140.07)	(7,639,768.25)	1,510,664.96	(605,675.27)	155,315.50	(2,003,985.57)	9,954,735.67	(3,354,690.69)	(6,144,190.53)
406														
407	442216													
408	REVENUE-CENTURY SEBREE-KENERGY													
409														
410	TEST YEAR 2019	34,837.32	35,340.23	33,946.62	35,115.48	33,497.52	10,115,618.36	34,234.01	35,321.60	34,947.41	34,561.41	(10,045,716.27)	34,795.41	416,499.10
411	PRIOR YEAR 2018	33,769.95	33,746.05	32,393.10	33,606.99	33,316.73	33,209.07	30,236.50	31,452.46	33,399.67	33,804.33	34,596.69	34,305.62	397,837.16
412	INCREASE/(DECREASE)	1,067.37	1,594.18	1,553.52	1,508.49	180.79	10,082,409.29	3,997.51	3,869.14	1,547.74	757.08	(10,080,312.96)	489.79	18,661.94
413														
414	442220													
415	REVENUE-INDUSTRIAL-DOMTAR													
416														
417	TEST YEAR 2019	945,692.01	864,892.58	1,126,626.27	1,925,868.90	1,475,727.46	887,375.79	1,243,085.37	958,795.90	1,009,738.66	938,427.21	854,874.40	901,841.21	13,132,945.76
418	PRIOR YEAR 2018	1,453,634.21	877,837.56	1,013,618.51	983,829.15	1,098,536.85	1,114,891.24	1,192,988.79	1,421,301.45	999,905.90	1,073,160.49	1,057,446.80	918,784.61	13,205,935.56
419	INCREASE/(DECREASE)	(507,942.20)	(12,944.98)	113,007.76	942,039.75	377,190.61	(227,515.45)	50,096.58	(462,505.55)	9,832.76	(134,733.28)	(202,572.40)	(16,943.40)	(72,989.80)
420														
421	442231													
422	REVENUE-CENTURY HAWESVILLE-EDF													
423														
424	TEST YEAR 2019	8,288,065.04	9,507,877.77	8,002,416.04	7,781,921.30	7,836,987.13	6,868,959.47	6,847,569.38	6,581,313.09	6,518,390.84	5,945,999.34	7,630,818.10	5,760,285.48	87,570,602.98
425	PRIOR YEAR 2018	6,492,594.69	3,807,236.57	4,391,157.24	4,911,828.36	5,077,871.76	5,424,499.81	6,038,496.13	7,031,409.68	7,354,533.88	8,271,774.17	10,386,825.15	10,296,233.38	79,484,460.82
426	INCREASE/(DECREASE)	1,795,470.35	5,700,641.20	3,611,258.80	2,870,092.94	2,759,115.37	1,444,459.66	809,073.25	(450,096.59)	(836,143.04)	(2,325,774.83)	(2,756,007.05)	(4,535,947.90)	8,086,142.16
427														
428	442232													
429	REVENUE-CENTURY HAWESVILLE-KENERGY													

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	Total
430														
431	TEST YEAR 2019	24,243.59	25,074.64	24,368.95	24,047.82	23,113.42	24,112.25	26,074.10	26,172.05	26,268.37	25,518.41	25,893.73	25,945.55	300,832.88
432	PRIOR YEAR 2018	18,640.92	18,408.22	17,757.66	18,479.03	18,426.12	18,538.86	19,194.40	20,402.94	21,550.46	21,452.54	22,660.51	23,603.90	239,115.56
433	INCREASE/(DECREASE)	5,602.67	6,666.42	6,611.29	5,568.79	4,687.30	5,573.39	6,879.70	5,769.11	4,717.91	4,065.87	3,233.22	2,341.65	61,717.32
434														
435	442240													
436	REVENUE-INDUSTRIAL ALCOA AUTO CAST													
437														
438	TEST YEAR 2019	3,602.36	2,853.10	2,945.22	2,472.06	2,651.32	2,603.85	2,580.60	2,516.06	2,592.09	2,734.24	2,997.33	3,060.42	33,608.65
439	PRIOR YEAR 2018	3,616.57	3,223.83	3,291.03	2,966.61	3,277.18	3,062.35	2,688.61	2,771.67	2,574.43	2,967.18	3,263.11	3,122.60	36,825.17
440	INCREASE/(DECREASE)	(14.21)	(370.73)	(345.81)	(494.55)	(625.86)	(458.50)	(108.01)	(255.61)	17.66	(232.94)	(265.78)	(62.18)	(3,216.52)
441														
442	442271													
443	REVENUE-WEST KY RIVER LOADOUT-DOCK													
444														
445	TEST YEAR 2019	376,725.59	326,755.02	313,057.74	299,060.28	296,527.43	285,257.24	295,303.84	291,644.16	234,004.29	252,375.78	269,666.36	275,826.23	3,516,203.96
446	PRIOR YEAR 2018	0.00	128,609.13	293,123.13	253,086.85	290,809.77	332,479.32	297,613.01	324,437.87	291,607.25	326,997.37	334,855.36	355,176.11	3,228,795.17
447	INCREASE/(DECREASE)	376,725.59	198,145.89	19,934.61	45,973.43	5,717.66	(47,222.08)	(2,309.17)	(32,793.71)	(57,602.96)	(74,621.59)	(65,189.00)	(79,349.88)	287,408.79
448														
449	442272													
450	REVENUE-WEST KY RESOURCES-EQUALITY													
451														
452	TEST YEAR 2019	33,492.28	32,715.09	32,453.41	32,532.81	32,239.68	33,510.58	33,209.14	33,485.62	32,640.90	32,587.21	32,426.00	32,798.63	394,091.35
453	PRIOR YEAR 2018	0.00	14,435.08	33,219.66	33,413.23	33,255.78	33,481.88	33,017.38	33,342.99	32,346.63	33,356.75	33,340.40	33,342.16	346,551.94
454	INCREASE/(DECREASE)	33,492.28	18,280.01	(766.25)	(880.42)	(1,016.10)	28.70	191.76	142.63	294.27	(769.54)	(914.40)	(543.53)	47,539.41
455														
456	442273													
457	REVENUE-WEST KY RESOURCES-LEWIS CREEK													
458														
459	TEST YEAR 2019	14,627.53	12,521.70	11,871.00	10,254.54	11,961.99	11,375.09	10,762.72	11,371.19	10,444.09	9,449.72	9,365.93	10,484.76	134,490.26
460	PRIOR YEAR 2018	0.00	8,193.51	16,710.69	11,815.54	11,570.06	11,289.87	10,977.14	11,420.73	10,918.46	11,470.46	13,680.61	12,616.63	130,663.70
461	INCREASE/(DECREASE)	14,627.53	4,328.19	(4,839.69)	(1,561.00)	391.93	85.22	(214.42)	(49.54)	(474.37)	(2,020.74)	(4,314.68)	(2,131.87)	3,826.56
462														
463	442274													
464	REVENUE-WEST KY RAIL LOADOUT-MIDWAY													
465														
466	TEST YEAR 2019	74,547.92	69,429.74	63,366.09	56,628.99	53,215.67	52,494.83	52,147.52	50,859.19	51,352.16	43,330.35	47,148.12	48,682.01	663,202.59
467	PRIOR YEAR 2018	0.00	29,616.26	110,542.75	96,947.41	84,043.12	52,936.74	50,650.78	57,751.31	57,371.01	69,390.63	73,208.62	74,248.58	756,707.21
468	INCREASE/(DECREASE)	74,547.92	39,813.48	(47,176.66)	(40,318.42)	(30,827.45)	(441.91)	1,496.74	(6,892.12)	(6,018.85)	(26,060.28)	(26,060.50)	(25,566.57)	(93,504.62)
469														
470	442275													
471	REVENUE-ARMSTRONG DOCK													
472														

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	Total
473	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
474	PRIOR YEAR 2018	333,159.65	204,346.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	537,505.65
475	INCREASE/(DECREASE)	(333,159.65)	(204,346.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(537,505.65)
476														
477	442276													
478	REVENUE-ARMSTRONG EQUALITY MINE													
479														
480	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
481	PRIOR YEAR 2018	33,873.23	19,443.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,317.07
482	INCREASE/(DECREASE)	(33,873.23)	(19,443.84)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(53,317.07)
483														
484	442279													
485	REVENUE-COMM- ARMSTRONG LEWIS CREEK													
486														
487	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
488	PRIOR YEAR 2018	24,363.17	14,078.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,441.34
489	INCREASE/(DECREASE)	(24,363.17)	(14,078.17)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(38,441.34)
490														
491	442280													
492	REVENUE-COMM- PRECOAT METALS													
493														
494	TEST YEAR 2019	127,354.97	116,536.21	115,744.00	106,736.40	114,352.45	104,986.05	110,414.67	117,914.45	106,262.33	115,993.82	107,857.95	103,760.23	1,347,913.53
495	PRIOR YEAR 2018	120,480.13	120,984.66	120,267.57	115,645.34	119,036.29	119,867.02	116,572.40	132,646.76	116,072.11	130,404.32	122,818.41	102,492.37	1,437,287.38
496	INCREASE/(DECREASE)	6,874.84	(4,448.45)	(4,523.57)	(8,908.94)	(4,683.84)	(14,880.97)	(6,157.73)	(14,732.31)	(9,809.78)	(14,410.50)	(14,960.46)	1,267.86	(89,373.85)
497														
498	442290													
499	REVENUE-INDUSTRIAL-KIMBERLY CLARK													
500														
501	TEST YEAR 2019	1,557,501.89	1,420,869.92	1,421,057.69	1,412,116.29	1,347,318.41	1,409,636.99	1,359,534.13	1,435,184.16	1,390,451.60	1,413,662.38	1,429,212.74	1,383,431.32	16,979,977.52
502	PRIOR YEAR 2018	1,486,862.75	1,387,430.73	1,514,237.29	1,533,445.71	1,494,203.84	1,503,724.68	1,535,718.07	1,568,038.45	1,517,906.27	1,532,237.14	1,543,250.55	1,540,253.82	18,157,309.30
503	INCREASE/(DECREASE)	70,639.14	33,439.19	(93,179.60)	(121,329.42)	(146,885.43)	(94,087.69)	(176,183.94)	(132,854.29)	(127,454.67)	(118,574.76)	(114,037.81)	(156,822.50)	(1,177,331.78)
504														
505	442298													
506	REVENUE-MIDWAY MINE & PREP PLANT													
507														
508	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
509	PRIOR YEAR 2018	86,024.07	48,983.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	135,007.57
510	INCREASE/(DECREASE)	(86,024.07)	(48,983.50)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(135,007.57)
511														
512	442801													
513	REVENUE-ACCURIDE													
514														
515	TEST YEAR 2019	170,147.28	164,439.87	163,328.78	160,357.32	168,750.10	157,451.28	158,859.44	171,810.68	158,855.07	148,721.95	134,004.00	124,843.63	1,881,569.40

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	Total
516	PRIOR YEAR 2018	153,994.15	153,472.35	163,786.51	156,988.12	173,160.80	163,317.10	172,494.65	187,164.15	167,215.44	162,011.16	169,502.92	155,254.21	1,978,361.56
517	INCREASE/(DECREASE)	16,153.13	10,967.52	(457.73)	3,369.20	(4,410.70)	(5,865.82)	(13,635.21)	(15,353.47)	(8,360.37)	(13,289.21)	(35,498.92)	(30,410.58)	(96,792.16)
518														
519	442802													
520	REVENUE-SEBREE MINING-KMMC													
521														
522	TEST YEAR 2019	1,266.46	1,243.81	1,232.15	1,239.37	1,231.81	1,278.41	1,266.75	1,271.84	1,241.73	1,238.37	1,230.16	1,246.67	14,987.53
523	PRIOR YEAR 2018	2,264.65	2,704.58	3,537.45	4,116.62	3,381.20	1,707.80	1,249.23	1,261.27	1,227.27	1,258.46	1,260.87	1,261.40	25,230.80
524	INCREASE/(DECREASE)	(998.19)	(1,460.77)	(2,305.30)	(2,877.25)	(2,149.39)	(429.39)	17.52	10.57	14.46	(20.09)	(30.71)	(14.73)	(10,243.27)
525														
526	442803													
527	REVENUE-SEBREE MINING-STEAMPORT													
528														
529	TEST YEAR 2019	4,658.74	4,362.62	4,874.84	4,613.88	4,320.53	4,087.34	4,053.75	4,155.85	4,095.09	4,094.59	4,305.90	4,310.00	51,933.13
530	PRIOR YEAR 2018	5,868.99	6,052.69	6,127.96	4,468.35	4,299.19	4,301.54	4,291.51	4,251.67	4,065.85	4,285.20	4,531.65	4,544.74	57,089.34
531	INCREASE/(DECREASE)	(1,210.25)	(1,690.07)	(1,253.12)	145.53	21.34	(214.20)	(237.76)	(95.82)	29.24	(190.61)	(225.75)	(234.74)	(5,156.21)
532														
533	442805													
534	REVENUE-HOPKINS CO COAL													
535														
536	TEST YEAR 2019	3,752.35	3,170.95	3,108.69	2,154.69	2,109.81	2,052.97	2,064.48	2,146.25	2,099.51	2,136.42	2,839.46	2,772.34	30,407.92
537	PRIOR YEAR 2018	4,012.16	3,267.03	2,823.87	2,560.36	2,269.79	2,076.99	2,224.54	2,342.40	2,674.11	2,447.23	3,200.85	3,263.46	33,162.79
538	INCREASE/(DECREASE)	(259.81)	(96.08)	284.82	(405.67)	(159.98)	(24.02)	(160.06)	(196.15)	(574.60)	(310.81)	(361.39)	(491.12)	(2,754.87)
539														
540	442806													
541	REVENUE-DOTIKI #3													
542														
543	TEST YEAR 2019	2,058.65	1,999.56	1,851.77	1,880.46	1,920.28	2,044.09	2,521.84	2,399.74	2,384.66	2,023.74	1,656.04	1,700.47	24,441.30
544	PRIOR YEAR 2018	1,306.52	1,280.57	1,313.71	1,271.40	1,297.63	1,988.93	2,165.12	2,462.72	2,056.66	2,515.63	1,882.15	1,892.37	21,433.41
545	INCREASE/(DECREASE)	752.13	718.99	538.06	609.06	622.65	55.16	356.72	(62.98)	328.00	(491.89)	(226.11)	(191.90)	3,007.89
546														
547	442807													
548	REVENUE-TYSON													
549														
550	TEST YEAR 2019	473,117.51	428,277.21	415,377.96	421,209.10	492,995.46	481,289.62	508,762.47	528,553.43	496,413.91	496,014.66	425,289.60	446,008.06	5,613,308.99
551	PRIOR YEAR 2018	470,899.84	455,863.93	478,315.62	473,169.04	519,904.75	519,978.08	528,687.10	565,064.22	513,100.66	518,275.58	461,986.63	437,748.66	5,942,994.11
552	INCREASE/(DECREASE)	2,217.67	(27,586.72)	(62,937.66)	(51,959.94)	(26,909.29)	(38,688.46)	(19,924.63)	(36,510.79)	(16,686.75)	(22,260.92)	(36,697.03)	8,259.40	(329,685.12)
553														
554	442808													
555	REVENUE-AMG ALUMINUM													
556														
557	TEST YEAR 2019	50,281.01	41,654.62	39,902.01	37,343.67	37,691.28	37,114.08	36,722.76	38,142.20	33,965.44	42,327.70	39,242.46	39,999.83	474,387.06
558	PRIOR YEAR 2018	55,405.68	53,419.27	50,488.19	48,214.17	50,162.16	48,430.27	50,971.80	51,952.95	43,417.56	51,145.36	51,536.99	44,223.21	599,367.61

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	Total
559	INCREASE/(DECREASE)	(5,124.67)	(11,764.65)	(10,586.18)	(10,870.50)	(12,470.88)	(11,316.19)	(14,249.04)	(13,810.75)	(9,452.12)	(8,817.66)	(12,294.53)	(4,223.38)	(124,980.55)
560														
561	442812													
562	REVENUE-SOUTHWIRE													
563														
564	TEST YEAR 2019	287,824.33	261,363.10	264,530.01	252,560.00	278,706.60	269,659.84	264,606.74	284,119.30	276,985.38	285,000.23	264,373.63	259,371.47	3,249,100.63
565	PRIOR YEAR 2018	275,900.39	257,565.14	279,701.51	287,290.81	288,759.83	296,102.13	298,524.48	308,014.17	290,116.63	303,800.34	289,015.10	279,689.73	3,454,480.26
566	INCREASE/(DECREASE)	11,923.94	3,797.96	(15,171.50)	(34,730.81)	(10,053.23)	(26,442.29)	(33,917.74)	(23,894.87)	(13,131.25)	(18,800.11)	(24,641.47)	(20,318.26)	(205,379.63)
567														
568	442814													
569	REVENUE-VALLEY GRAIN													
570														
571	TEST YEAR 2019	83,031.98	74,696.73	77,976.00	73,843.06	69,602.40	68,647.90	65,272.45	71,662.12	64,537.61	49,679.50	48,012.61	49,841.73	796,804.09
572	PRIOR YEAR 2018	78,665.46	73,639.41	86,850.48	77,642.64	75,129.84	80,581.19	77,765.31	82,752.96	74,637.41	77,934.33	78,789.83	72,686.31	937,075.17
573	INCREASE/(DECREASE)	4,366.52	1,057.32	(8,874.48)	(3,799.58)	(5,527.44)	(11,933.29)	(12,492.86)	(11,090.84)	(10,099.80)	(28,254.83)	(30,777.22)	(22,844.58)	(140,271.08)
574														
575	442816													
576	REVENUE-HARTSHORNE MINING													
577														
578	TEST YEAR 2019	63,317.58	48,721.22	46,506.49	30,343.98	36,900.86	42,530.58	57,368.32	76,913.17	78,019.96	92,655.07	103,163.87	102,441.34	778,882.44
579	PRIOR YEAR 2018	0.00	0.00	10,964.82	18,204.98	16,445.07	16,909.14	25,540.40	21,185.50	20,376.90	17,949.21	20,345.45	39,207.22	207,128.69
580	INCREASE/(DECREASE)	63,317.58	48,721.22	35,541.67	12,139.00	20,455.79	25,621.44	31,827.92	55,727.67	57,643.06	74,705.86	82,818.42	63,234.12	571,753.75
581														
582	442819													
583	REVENUE-PENNYRILE													
584														
585	TEST YEAR 2019	174,172.22	161,888.79	167,623.96	151,654.32	149,388.65	143,085.35	133,324.70	143,764.85	83,179.11	61,103.90	52,508.15	7,969.11	1,429,663.11
586	PRIOR YEAR 2018	150,079.65	146,430.51	167,809.35	153,651.54	141,739.29	146,075.07	136,842.04	147,113.93	128,236.80	149,749.99	156,166.05	156,990.35	1,780,884.57
587	INCREASE/(DECREASE)	24,092.57	15,458.28	(185.39)	(1,997.22)	7,649.36	(2,989.72)	(3,517.34)	(3,349.08)	(45,057.69)	(88,646.09)	(103,657.90)	(149,021.24)	(351,221.46)
588														
589	444000													
590	REVENUE-PUBLIC STREET&HWY LIGHTS 5													
591														
592	TEST YEAR 2019	35,845.91	38,924.07	38,761.00	37,855.20	38,083.08	38,002.41	37,795.17	38,493.32	38,567.42	38,402.00	38,328.42	38,066.37	457,124.37
593	PRIOR YEAR 2018	36,722.64	36,841.46	36,787.03	36,546.45	36,279.49	36,343.11	36,240.61	36,119.22	35,746.14	35,966.06	36,024.88	35,545.57	435,162.66
594	INCREASE/(DECREASE)	(876.73)	2,082.61	1,973.97	1,308.75	1,803.59	1,659.30	1,554.56	2,374.10	2,821.28	2,435.94	2,303.54	2,520.80	21,961.71
595														
596	445000													
597	REVENUE-PUBLIC AUTHORITIES-SINGLE P													
598														
599	TEST YEAR 2019	108,827.55	93,301.68	93,040.40	66,391.01	80,605.50	94,761.65	122,251.97	118,828.78	109,800.51	80,959.91	88,941.77	95,559.81	1,153,270.54
600	PRIOR YEAR 2018	132,036.27	94,787.04	93,127.15	80,270.71	91,524.94	119,559.06	137,878.14	125,700.24	105,532.22	90,042.26	92,771.24	100,855.72	1,264,084.99
601	INCREASE/(DECREASE)	(23,208.72)	(1,485.36)	(86.75)	(13,879.70)	(10,919.44)	(24,797.41)	(15,626.17)	(6,871.46)	4,268.29	(9,082.35)	(3,829.47)	(5,295.91)	(110,814.45)



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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	Total
		January	February	March	April	May	June	July	August	September	October	November	December	
602														
603	445100													
604	REVENUE-PUBLIC AUTHORITIES-3PHASE													
605														
606	TEST YEAR 2019	308,119.88	259,420.28	263,017.09	211,217.46	302,187.93	276,221.87	272,497.25	291,790.27	329,515.55	241,395.31	286,373.67	269,761.39	3,311,517.95
607	PRIOR YEAR 2018	315,700.01	255,698.15	289,534.03	250,043.23	335,303.77	351,149.13	298,268.90	305,943.12	313,847.02	291,618.83	301,321.80	281,557.37	3,589,985.36
608	INCREASE/(DECREASE)	(7,580.13)	3,722.13	(26,516.94)	(38,825.77)	(33,115.84)	(74,927.26)	(25,771.65)	(14,152.85)	15,668.53	(50,223.52)	(14,948.13)	(11,795.98)	(278,467.41)
609														
610	450000													
611	REVENUE-FORFEITED DISCOUNTS													
612														
613	TEST YEAR 2019	58,650.50	20,777.10	84,819.73	64,942.32	54,582.85	47,008.71	64,445.77	71,772.69	59,389.21	79,952.42	46,383.73	70,614.47	723,339.50
614	PRIOR YEAR 2018	53,345.34	24,476.55	88,011.46	46,543.90	73,642.93	52,812.54	82,850.13	82,232.52	65,841.48	86,091.62	54,889.39	70,226.42	780,964.28
615	INCREASE/(DECREASE)	5,305.16	(3,699.45)	(3,191.73)	18,398.42	(19,060.08)	(5,803.83)	(18,404.36)	(10,459.83)	(6,452.27)	(6,139.20)	(8,505.66)	388.05	(57,624.78)
616														
617	451000													
618	REVENUE-TURN-ON CHARGE													
619														
620	TEST YEAR 2019	288.00	90.00	81.00	156.00	129.00	180.00	24.00	48.00	156.00	369.00	237.00	189.00	1,947.00
621	PRIOR YEAR 2018	198.00	132.00	132.00	222.00	66.00	123.00	114.00	189.00	204.00	297.00	369.00	237.00	2,283.00
622	INCREASE/(DECREASE)	90.00	(42.00)	(51.00)	(66.00)	63.00	57.00	(90.00)	(141.00)	(48.00)	72.00	(132.00)	(48.00)	(336.00)
623														
624	451100													
625	REVENUE-RECONNECT CHARGE													
626														
627	TEST YEAR 2019	4,410.00	4,815.00	4,569.00	4,863.00	4,737.00	2,847.00	3,465.00	4,377.00	4,941.00	5,382.00	4,488.00	3,051.00	51,945.00
628	PRIOR YEAR 2018	5,211.00	4,980.00	6,486.00	3,552.00	4,740.00	4,473.00	5,700.00	7,761.00	5,202.00	6,006.00	4,296.00	3,282.00	61,689.00
629	INCREASE/(DECREASE)	(801.00)	(165.00)	(1,917.00)	1,311.00	(3.00)	(1,626.00)	(2,235.00)	(3,384.00)	(261.00)	(624.00)	192.00	(231.00)	(9,744.00)
630														
631	451200													
632	REVENUE-TERMINATION OR FIELD CONNEC													
633														
634	TEST YEAR 2019	9,066.00	10,167.00	9,534.00	9,726.00	8,811.00	5,484.00	7,110.00	7,974.00	10,647.00	9,438.00	7,311.00	6,015.00	101,283.00
635	PRIOR YEAR 2018	11,172.00	9,135.00	12,858.00	7,908.00	8,643.00	7,446.00	9,930.00	13,905.00	9,363.00	11,622.00	6,672.00	7,263.00	115,917.00
636	INCREASE/(DECREASE)	(2,106.00)	1,032.00	(3,324.00)	1,818.00	168.00	(1,962.00)	(2,820.00)	(5,931.00)	1,284.00	(2,184.00)	639.00	(1,248.00)	(14,634.00)
637														
638	451240													
639	MISC SERVICE REVENUE-CLASS C													
640														
641	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,818.73	2,481.14	9,299.87
642	PRIOR YEAR 2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
643	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,818.73	2,481.14	9,299.87
644														

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	Total
645	451300													
646	REVENUE-SPECIAL METER READING CHARG													
647														
648	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
649	PRIOR YEAR 2018	0.00	0.00	33.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.00
650	INCREASE/(DECREASE)	0.00	0.00	(33.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(33.00)
651														
652	451400													
653	REVENUE-METER TEST CHARGE													
654														
655	TEST YEAR 2019	52.00	104.00	156.00	0.00	52.00	0.00	0.00	52.00	0.00	52.00	(52.00)	0.00	416.00
656	PRIOR YEAR 2018	0.00	52.00	52.00	0.00	52.00	52.00	52.00	0.00	156.00	0.00	0.00	52.00	468.00
657	INCREASE/(DECREASE)	52.00	52.00	104.00	0.00	0.00	(52.00)	(52.00)	52.00	(156.00)	52.00	(52.00)	(52.00)	(52.00)
658														
659	451500													
660	REVENUE-RETURNED CHECK CHARGE													
661														
662	TEST YEAR 2019	1,001.00	897.00	806.00	676.00	702.00	624.00	871.00	793.00	871.00	1,131.00	858.00	975.00	10,205.00
663	PRIOR YEAR 2018	1,274.00	741.00	1,274.00	884.00	1,079.00	910.00	952.00	1,209.00	1,222.00	871.00	975.00	1,092.00	12,483.00
664	INCREASE/(DECREASE)	(273.00)	156.00	(468.00)	(208.00)	(377.00)	(286.00)	(81.00)	(416.00)	(351.00)	260.00	(117.00)	(117.00)	(2,278.00)
665														
666	451600													
667	REVENUE-UNNECESSARY TRIP BY S/MAN													
668														
669	TEST YEAR 2019	0.00	0.00	33.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.00
670	PRIOR YEAR 2018	0.00	33.00	0.00	0.00	33.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66.00
671	INCREASE/(DECREASE)	0.00	(33.00)	33.00	0.00	(33.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(33.00)
672														
673	451700													
674	REVENUE-S/C TO CHG S/L BULB TO LED													
675														
676	TEST YEAR 2019	0.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.00	102.00
677	PRIOR YEAR 2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	0.00	0.00	0.00	50.00
678	INCREASE/(DECREASE)	0.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	(50.00)	0.00	0.00	52.00	52.00
679														
680	454000													
681	REVENUE-RENT FROM BELL SOUTH ATTACH													
682														
683	TEST YEAR 2019	53,547.17	53,547.17	53,547.17	55,371.96	55,371.96	55,371.96	55,371.96	55,371.96	55,371.96	55,371.96	55,371.96	55,371.93	658,989.12
684	PRIOR YEAR 2018	49,526.00	64,348.58	64,348.58	64,348.58	64,348.58	64,348.58	64,348.58	62,176.43	62,176.43	62,176.43	62,176.43	62,176.43	746,499.63
685	INCREASE/(DECREASE)	4,021.17	(10,801.41)	(10,801.41)	(8,976.62)	(8,976.62)	(8,976.62)	(8,976.62)	(6,804.47)	(6,804.47)	(6,804.47)	(6,804.47)	(6,804.50)	(87,510.51)
686														
687	454100													

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	Total
688	REVENUE-RENTAL FROM TOWER LEASES													
689														
690	TEST YEAR 2019	15,546.23	15,546.23	15,546.23	15,546.23	15,804.98	15,804.98	15,804.98	15,804.98	15,804.98	15,804.98	15,804.98	17,721.02	190,540.80
691	PRIOR YEAR 2018	14,735.00	14,735.00	14,735.00	15,107.49	15,107.49	15,107.49	15,107.49	15,107.49	15,107.49	15,107.49	15,107.49	19,092.87	184,157.79
692	INCREASE/(DECREASE)	811.23	811.23	811.23	438.74	697.49	697.49	697.49	697.49	697.49	697.49	697.49	(1,371.85)	6,383.01
693														
694	454110													
695	REVENUE-RENT-CABLE CO & OTHER TELEP													
696														
697	TEST YEAR 2019	9,631.98	9,631.98	9,631.98	9,631.98	9,436.47	9,436.47	9,436.47	9,436.47	9,436.47	9,436.47	9,436.47	9,436.47	114,019.68
698	PRIOR YEAR 2018	8,927.00	8,927.00	11,293.10	11,772.61	11,680.18	11,680.18	11,680.18	11,680.18	11,680.18	11,680.18	11,680.18	13,917.51	136,598.48
699	INCREASE/(DECREASE)	704.98	704.98	(1,661.12)	(2,140.63)	(2,243.71)	(2,243.71)	(2,243.71)	(2,243.71)	(2,243.71)	(2,243.71)	(2,243.71)	(4,481.04)	(22,578.80)
700														
701	454120													
702	REVENUE-FIBER LEASING													
703														
704	TEST YEAR 2019	200.00	200.00	200.00	0.00	1,800.00	0.00	0.00	0.00	0.00	0.00	0.00	65.25	2,465.25
705	PRIOR YEAR 2018	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	2,400.00
706	INCREASE/(DECREASE)	0.00	0.00	0.00	(200.00)	1,600.00	(200.00)	(200.00)	(200.00)	(200.00)	(200.00)	(200.00)	(134.75)	65.25
707														
708	454300													
709	REVENUE-ERVIN CABLE													
710														
711	TEST YEAR 2019	2,760.00	0.00	(1,500.00)	0.00	0.00	0.00	1,260.00	0.00	0.00	0.00	0.00	(1,500.00)	1,020.00
712	PRIOR YEAR 2018	2,760.00	(1,500.00)	0.00	0.00	0.00	0.00	1,260.00	0.00	0.00	0.00	0.00	0.00	2,520.00
713	INCREASE/(DECREASE)	0.00	1,500.00	(1,500.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,500.00)	(1,500.00)
714														
715	456000													
716	KY SALES TAX RETURN COMPENSATION													
717														
718	TEST YEAR 2019	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	600.00
719	PRIOR YEAR 2018	50.00	50.00	22.94	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	572.94
720	INCREASE/(DECREASE)	0.00	0.00	27.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27.06
721														
722	555000													
723	PURCHASED POWER RURAL													
724														
725	TEST YEAR 2019	9,509,647.28	7,365,997.19	7,567,801.21	5,461,352.32	6,947,293.10	7,862,387.39	8,885,091.22	8,873,050.93	8,438,349.91	6,961,615.36	7,722,329.29	7,664,856.51	93,259,771.71
726	PRIOR YEAR 2018	10,521,518.57	7,967,108.35	7,511,027.55	6,393,128.07	7,883,139.26	9,187,307.19	9,748,717.93	9,315,371.40	8,405,302.40	7,522,900.92	8,105,152.09	8,076,972.70	100,637,646.43
727	INCREASE/(DECREASE)	(1,011,871.29)	(601,111.16)	56,773.66	(931,775.75)	(935,846.16)	(1,324,919.80)	(863,626.71)	(442,320.47)	33,047.51	(561,285.56)	(382,822.80)	(412,116.19)	(7,377,874.72)
728														
729	555101													
730	PURCHASED POWER-ACCURIDE													

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	Total
731														
732	TEST YEAR 2019	161,419.78	155,791.82	154,337.67	151,494.77	159,606.74	148,533.06	149,671.53	162,132.95	149,871.74	140,357.38	126,486.46	117,933.21	1,777,637.11
733	PRIOR YEAR 2018	145,663.69	145,530.07	155,210.63	148,670.84	163,857.28	154,618.38	163,162.63	177,113.70	158,126.73	153,712.25	161,015.84	147,245.36	1,873,927.40
734	INCREASE/(DECREASE)	15,756.09	10,261.75	(872.96)	2,823.93	(4,250.54)	(6,085.32)	(13,491.10)	(14,980.75)	(8,254.99)	(13,354.87)	(34,529.38)	(29,312.15)	(96,290.29)
735														
736	555102													
737	POWER COST-SEBREE MINING-KMMC													
738														
739	TEST YEAR 2019	1,166.46	1,143.81	1,132.15	1,139.37	1,131.81	1,178.41	1,166.75	1,171.84	1,141.73	1,138.37	1,130.16	1,146.67	13,787.53
740	PRIOR YEAR 2018	2,098.14	2,512.33	3,294.08	3,839.41	3,141.57	1,578.34	1,149.23	1,161.27	1,127.27	1,158.46	1,160.87	1,161.40	23,382.37
741	INCREASE/(DECREASE)	(931.68)	(1,368.52)	(2,161.93)	(2,700.04)	(2,009.76)	(399.93)	17.52	10.57	14.46	(20.09)	(30.71)	(14.73)	(9,594.84)
742														
743	555103													
744	POWER COST-SEBREE MINING-STEAMPORT													
745														
746	TEST YEAR 2019	4,454.60	4,168.85	4,639.55	4,394.81	4,124.48	3,913.56	3,878.15	3,976.79	3,914.97	3,914.36	4,111.58	4,117.94	49,609.64
747	PRIOR YEAR 2018	5,579.30	5,757.61	5,829.18	4,272.23	4,111.93	4,115.99	4,104.43	4,071.25	3,889.93	4,103.22	4,337.22	4,343.97	54,516.26
748	INCREASE/(DECREASE)	(1,124.70)	(1,588.76)	(1,189.63)	122.58	12.55	(202.43)	(226.28)	(94.46)	25.04	(188.86)	(225.64)	(226.03)	(4,906.62)
749														
750	555105													
751	PURCHASED POWER-HOPKINS CO COAL													
752														
753	TEST YEAR 2019	3,500.61	2,943.58	2,884.14	1,990.24	1,949.92	1,898.09	1,906.31	1,984.86	1,939.26	1,973.70	2,635.40	2,577.69	28,183.80
754	PRIOR YEAR 2018	3,740.88	3,044.14	2,626.24	2,375.99	2,102.84	1,923.37	2,060.12	2,172.77	2,478.40	2,271.63	2,986.43	3,038.17	30,820.98
755	INCREASE/(DECREASE)	(240.27)	(100.56)	257.90	(385.75)	(152.92)	(25.28)	(153.81)	(187.91)	(539.14)	(297.93)	(351.03)	(460.48)	(2,637.18)
756														
757	555106													
758	PURCHASED POWER-DOTIKI #3													
759														
760	TEST YEAR 2019	1,886.50	1,826.45	1,680.88	1,716.84	1,749.62	1,866.31	2,323.55	2,209.02	2,195.17	1,849.94	1,496.05	1,540.15	22,340.48
761	PRIOR YEAR 2018	1,172.66	1,149.53	1,180.50	1,140.41	1,164.28	1,818.48	1,984.17	2,275.95	1,885.43	2,338.88	1,715.13	1,724.25	19,549.67
762	INCREASE/(DECREASE)	713.84	676.92	500.38	576.43	585.34	47.83	339.38	(66.93)	309.74	(488.94)	(219.08)	(184.10)	2,790.81
763														
764	555107													
765	PURCHASED POWER-TYSON													
766														
767	TEST YEAR 2019	438,861.19	396,024.51	382,688.56	388,511.23	456,332.06	445,443.17	470,596.71	490,297.26	460,002.87	459,509.36	392,711.24	412,076.12	5,193,054.28
768	PRIOR YEAR 2018	436,625.90	423,554.30	445,040.57	439,471.66	483,947.76	484,300.83	492,025.45	526,200.73	476,658.07	482,271.72	429,045.91	405,041.71	5,524,184.61
769	INCREASE/(DECREASE)	2,235.29	(27,529.79)	(62,352.01)	(50,960.43)	(27,615.70)	(38,857.66)	(21,428.74)	(35,903.47)	(16,655.20)	(22,762.36)	(36,334.67)	7,034.41	(331,130.33)
770														
771	555108													
772	PURCHASED POWER-AMG ALLOYS													
773														

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	Total
774	TEST YEAR 2019	48,418.09	40,075.29	38,308.84	35,900.75	36,261.66	35,744.09	35,330.68	36,704.18	32,787.49	40,575.12	37,718.95	38,438.55	456,263.69
775	PRIOR YEAR 2018	53,173.99	51,393.55	0.00	0.00	143,044.39	46,524.23	49,013.89	49,971.64	41,975.45	49,202.44	49,761.45	42,612.71	576,673.74
776	INCREASE/(DECREASE)	(4,755.90)	(11,318.26)	38,308.84	35,900.75	(106,782.73)	(10,780.14)	(13,683.21)	(13,267.46)	(9,187.96)	(8,627.32)	(12,042.50)	(4,174.16)	(120,410.05)
777														
778	555109													
779	PURCHASE POWER-PENNYRILE ENERGY													
780														
781	TEST YEAR 2019	166,852.58	155,180.59	160,003.00	145,035.83	142,779.36	136,883.69	127,404.81	137,463.50	80,611.82	60,082.50	52,070.53	7,373.13	1,371,741.34
782	PRIOR YEAR 2018	143,579.33	140,471.36	160,841.48	147,295.57	135,830.43	140,018.24	131,214.49	140,975.07	122,792.06	143,448.48	149,903.34	150,385.01	1,706,754.86
783	INCREASE/(DECREASE)	23,273.25	14,709.23	(838.48)	(2,259.74)	6,948.93	(3,134.55)	(3,809.68)	(3,511.57)	(42,180.24)	(83,365.98)	(97,832.81)	(143,011.88)	(335,013.52)
784														
785	555112													
786	PURCHASED POWER-SOUTHWIRE													
787														
788	TEST YEAR 2019	273,977.52	248,555.57	250,739.91	239,388.68	264,382.13	255,772.44	250,551.74	269,383.19	262,631.39	269,988.48	250,991.91	246,394.20	3,082,757.16
789	PRIOR YEAR 2018	262,396.55	245,539.81	266,641.44	273,259.49	274,455.87	281,522.78	283,686.50	292,975.18	275,776.94	289,160.99	275,702.98	265,927.66	3,287,046.19
790	INCREASE/(DECREASE)	11,580.97	3,015.76	(15,901.53)	(33,870.81)	(10,073.74)	(25,750.34)	(33,134.76)	(23,591.99)	(13,145.55)	(19,172.51)	(24,711.07)	(19,533.46)	(204,289.03)
791														
792	555114													
793	PURCHASED POWER-VALLEY GRAIN													
794														
795	TEST YEAR 2019	77,646.42	69,573.89	72,482.55	68,543.47	64,431.22	63,512.57	60,321.17	66,555.40	59,828.06	45,545.34	43,985.99	45,738.69	738,164.77
796	PRIOR YEAR 2018	73,160.58	68,697.66	81,226.31	72,488.91	69,869.63	74,948.54	72,308.84	77,327.14	69,570.11	72,750.68	73,731.44	67,677.40	873,757.24
797	INCREASE/(DECREASE)	4,485.84	876.23	(8,743.76)	(3,945.44)	(5,438.41)	(11,435.97)	(11,987.67)	(10,771.74)	(9,742.05)	(27,205.34)	(29,745.45)	(21,938.71)	(135,592.47)
798														
799	555116													
800	PURCHASED POWER-ARMSTRONG-EQUALITY													
801														
802	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
803	PRIOR YEAR 2018	33,646.57	19,279.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,926.29
804	INCREASE/(DECREASE)	(33,646.57)	(19,279.72)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(52,926.29)
805														
806	555118													
807	PURCHASED POWER-ARMSTRONG DOCK													
808														
809	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810	PRIOR YEAR 2018	319,818.82	196,879.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	516,698.75
811	INCREASE/(DECREASE)	(319,818.82)	(196,879.93)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(516,698.75)
812														
813	555119													
814	PURCHASED POWER-ARMSTRONG LEWIS CRK													
815														
816	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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		January	February	March	April	May	June	July	August	September	October	November	December	Total
817	PRIOR YEAR 2018	23,286.34	13,462.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,748.59
818	INCREASE/(DECREASE)	(23,286.34)	(13,462.25)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(36,748.59)
819														
820	555200													
821	PURCHASED POWER-ALERIS													
822														
823	TEST YEAR 2019	1,235,840.77	1,180,137.72	1,222,184.90	1,158,315.65	1,147,662.57	1,143,393.67	1,140,703.96	1,147,267.86	1,105,731.73	1,051,772.78	1,133,325.04	1,182,490.09	13,848,826.74
824	PRIOR YEAR 2018	1,047,198.79	1,127,726.54	1,244,148.08	1,179,313.73	1,191,552.27	1,177,796.54	1,131,269.87	1,217,197.28	1,152,561.75	1,259,433.38	1,275,481.01	1,233,347.57	14,237,026.81
825	INCREASE/(DECREASE)	188,641.98	52,411.18	(21,963.18)	(20,998.08)	(43,889.70)	(34,402.87)	9,434.09	(69,929.42)	(46,830.02)	(207,660.60)	(142,155.97)	(50,857.48)	(388,200.07)
826														
827	555210													
828	PURCHASED POWER-WEST KY RIVER LOADOUT DOCK													
829														
830	TEST YEAR 2019	362,006.33	314,574.27	299,950.30	286,570.74	284,285.41	274,207.10	283,427.15	280,364.18	225,756.88	243,224.15	259,501.50	265,221.71	3,379,089.72
831	PRIOR YEAR 2018	0.00	123,861.78	282,663.24	244,010.05	280,741.37	319,094.64	286,550.60	311,210.79	281,009.17	314,898.77	322,825.07	341,176.57	3,108,042.05
832	INCREASE/(DECREASE)	362,006.33	190,712.49	17,287.06	42,560.69	3,544.04	(44,887.54)	(3,123.45)	(30,846.61)	(55,252.29)	(71,674.62)	(63,323.57)	(75,954.86)	271,047.67
833														
834	555220													
835	PURCHASED POWER-WEST KY RESOURCES-EQUALITY													
836														
837	TEST YEAR 2019	33,320.45	32,549.89	32,281.13	32,366.83	32,081.93	33,351.47	33,046.93	33,316.02	32,472.76	32,416.89	32,253.03	32,631.59	392,088.92
838	PRIOR YEAR 2018	0.00	14,386.97	33,011.95	33,217.75	33,061.86	33,293.11	32,843.44	33,170.54	32,175.84	33,179.04	33,170.56	33,169.21	344,680.27
839	INCREASE/(DECREASE)	33,320.45	18,162.92	(730.82)	(850.92)	(979.93)	58.36	203.49	145.48	296.92	(762.15)	(917.53)	(537.62)	47,408.65
840														
841	555230													
842	PURCHASED POWER-WEST KY RESOURCES-LEWIS CREEK													
843														
844	TEST YEAR 2019	14,207.56	12,233.45	11,608.97	10,082.79	11,681.54	11,174.94	10,562.43	11,134.47	10,264.77	9,328.67	9,246.27	10,302.04	131,827.90
845	PRIOR YEAR 2018	0.00	7,924.29	16,210.03	11,566.09	11,321.95	11,064.22	10,785.65	11,188.60	10,700.61	11,235.98	13,317.29	12,326.57	127,641.28
846	INCREASE/(DECREASE)	14,207.56	4,309.16	(4,601.06)	(1,483.30)	359.59	110.72	(223.22)	(54.13)	(435.84)	(1,907.31)	(4,071.02)	(2,024.53)	4,186.62
847														
848	555240													
849	PURCHASED POWER-WEST KY RAIL LOADOUT-MIDWAY													
850														
851	TEST YEAR 2019	72,495.40	67,544.56	61,707.92	55,272.53	52,102.05	51,399.37	50,983.41	49,963.16	50,400.49	42,596.23	46,150.09	47,610.15	648,225.36
852	PRIOR YEAR 2018	0.00	28,939.70	106,296.21	93,316.90	81,021.73	51,861.02	49,600.67	56,447.43	56,064.02	67,675.40	71,353.64	72,175.41	734,752.13
853	INCREASE/(DECREASE)	72,495.40	38,604.86	(44,588.29)	(38,044.37)	(28,919.68)	(461.65)	1,382.74	(6,484.27)	(5,663.53)	(25,079.17)	(25,203.55)	(24,565.26)	(86,526.77)
854														
855	555260													
856	PURCHASED POWER-HARTSHORNE MINING													
857														
858	TEST YEAR 2019	60,597.89	46,546.70	44,438.20	29,329.55	35,544.58	40,944.64	55,215.32	73,571.78	74,695.53	88,549.83	98,896.76	98,754.40	747,085.18
859	PRIOR YEAR 2018	0.00	0.00	10,576.31	17,465.07	15,686.85	16,229.57	24,377.17	20,208.33	19,452.29	17,075.76	19,401.91	37,392.37	197,865.63

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	Total
860	INCREASE/(DECREASE)	60,597.89	46,546.70	33,861.89	11,864.48	19,857.73	24,715.07	30,838.15	53,363.45	55,243.24	71,474.07	79,494.85	61,362.03	549,219.55
861														
862	555300													
863	PURCHASED POWER-DOMTAR													
864														
865	TEST YEAR 2019	936,323.74	856,155.89	1,117,269.23	1,916,742.60	1,466,474.32	878,560.50	1,234,159.04	949,493.74	1,002,304.30	929,267.05	846,014.23	893,045.26	13,025,809.90
866	PRIOR YEAR 2018	1,444,255.50	869,700.61	1,004,096.04	974,511.28	1,089,168.69	1,105,697.12	1,183,422.99	1,411,807.35	993,012.74	1,063,724.19	1,048,126.50	909,083.50	13,096,606.51
867	INCREASE/(DECREASE)	(507,931.76)	(13,544.72)	113,173.19	942,231.32	377,305.63	(227,136.62)	50,736.05	(462,313.61)	9,291.56	(134,457.14)	(202,112.27)	(16,038.24)	(70,796.61)
868														
869	555401													
870	PURCHASED POWER-CENTURY HAWESVILLE-EDF													
871														
872	TEST YEAR 2019	8,287,679.92	9,508,528.49	8,002,660.93	7,781,695.14	7,836,934.51	6,869,936.62	6,848,170.99	6,580,907.29	6,519,197.04	5,945,765.87	7,630,794.42	5,760,097.67	87,572,368.89
873	PRIOR YEAR 2018	6,492,743.16	3,807,792.66	4,390,493.08	4,911,980.90	5,077,715.10	5,424,552.73	6,037,399.80	7,030,155.62	7,354,615.43	8,270,804.08	10,385,775.64	10,295,605.17	79,479,633.37
874	INCREASE/(DECREASE)	1,794,936.76	5,700,735.83	3,612,167.85	2,869,714.24	2,759,219.41	1,445,383.89	810,771.19	(449,248.33)	(835,418.39)	(2,325,038.21)	(2,754,981.22)	(4,535,507.50)	8,092,735.52
875														
876	555500													
877	PURCHASED POWER---ALCOA AUTO CASTIN													
878														
879	TEST YEAR 2019	3,372.73	2,641.85	2,727.67	2,280.35	2,463.72	2,418.91	2,392.14	2,328.81	2,407.47	2,538.42	2,780.22	2,838.88	31,191.17
880	PRIOR YEAR 2018	3,381.37	3,010.49	3,077.84	2,757.20	3,083.40	2,870.46	2,496.53	2,581.04	2,386.94	2,767.36	3,046.33	2,899.03	34,357.99
881	INCREASE/(DECREASE)	(8.64)	(368.64)	(350.17)	(476.85)	(619.68)	(451.55)	(104.39)	(252.23)	20.53	(228.94)	(266.11)	(60.15)	(3,166.82)
882														
883	555600													
884	PURCHASED POWER-CENTURY SEBREE-BREC													
885														
886	TEST YEAR 2019	2,717.92	3,081.04	2,798.66	2,860.56	3,520.23	8,044,311.20	3,171.64	3,012.40	3,104.92	(8,037,169.78)	3,228.04	3,598.56	38,235.39
887	PRIOR YEAR 2018	2,868.79	2,834.80	2,686.40	2,560.61	2,631.40	2,837.03	0.00	1,745.69	2,432.77	3,135.29	3,153.61	2,771.60	29,657.99
888	INCREASE/(DECREASE)	(150.87)	246.24	112.26	299.95	888.83	8,041,474.17	3,171.64	1,266.71	672.15	(8,040,305.07)	74.43	826.96	8,577.40
889														
890	555601													
891	PURCHASED POWER-CENTURY SEBREE-EDF													
892														
893	TEST YEAR 2019	8,841,120.28	9,021,963.08	9,242,136.56	8,815,535.25	9,332,893.87	1,011,976.23	9,096,641.51	8,402,136.95	9,801,135.69	16,603,134.05	10,929,289.33	7,309,874.69	108,407,837.49
894	PRIOR YEAR 2018	13,512,644.82	7,897,250.05	8,833,644.32	9,445,794.01	9,725,397.47	6,614,899.14	7,585,289.17	9,005,696.73	9,644,966.40	10,566,578.98	11,055,149.84	10,664,412.85	114,551,723.78
895	INCREASE/(DECREASE)	(4,671,524.54)	1,124,713.03	408,492.24	(630,258.76)	(392,503.60)	(5,602,922.91)	1,511,352.34	(603,559.78)	156,169.29	6,036,555.07	(125,860.51)	(3,354,538.16)	(6,143,886.29)
896														
897	555900													
898	PURCHASED POWER-PRECOAT METALS													
899														
900	TEST YEAR 2019	121,786.88	111,365.21	110,373.11	101,797.71	109,069.74	100,339.17	105,210.70	112,404.51	101,464.19	110,546.32	103,074.74	99,259.69	1,286,691.97
901	PRIOR YEAR 2018	115,178.38	115,737.32	115,110.56	110,657.05	113,690.66	114,506.24	111,350.32	126,542.78	110,865.36	124,529.38	117,629.04	98,366.71	1,374,163.80
902	INCREASE/(DECREASE)	6,608.50	(4,372.11)	(4,737.45)	(8,859.34)	(4,620.92)	(14,167.07)	(6,139.62)	(14,138.27)	(9,401.17)	(13,983.06)	(14,554.30)	892.98	(87,471.83)

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	Total
		January	February	March	April	May	June	July	August	September	October	November	December	
903														
904	555950													
905	PURCHASED POWER-KIMBERLY CLARK													
906	TEST YEAR 2019	1,552,262.52	1,415,908.96	1,415,901.39	1,406,889.58	1,342,474.38	1,404,512.66	1,354,463.21	1,429,964.70	1,385,376.67	1,408,484.32	1,424,074.01	1,378,455.46	16,918,767.86
907	PRIOR YEAR 2018	1,481,725.77	1,382,800.20	1,509,201.59	1,528,203.34	1,489,049.44	1,498,544.81	1,530,366.32	1,562,697.21	1,512,604.05	1,527,068.77	1,538,161.52	1,534,934.90	18,095,357.92
908	INCREASE/(DECREASE)	70,536.75	33,108.76	(93,300.20)	(121,313.76)	(146,575.06)	(94,032.15)	(175,903.11)	(132,732.51)	(127,227.38)	(118,584.45)	(114,087.51)	(156,479.44)	(1,176,590.06)
909														
910														
911	555970													
912	PURCHASED POWER-MIDWAY MINE & PREP PLANT													
913	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
914	PRIOR YEAR 2018	83,237.82	47,394.18	48,577.13	46,312.78	(94,889.91)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	130,632.00
915	INCREASE/(DECREASE)	(83,237.82)	(47,394.18)	(48,577.13)	(46,312.78)	94,889.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(130,632.00)
916														
917														
918	582000													
919	DISTRIBUTION-EXP-OPS STATION EXP													
920	TEST YEAR 2019	21,450.04	21,450.04	21,450.04	21,149.98	21,149.98	21,149.98	21,149.98	20,212.85	20,212.85	20,384.23	20,384.23	20,646.49	250,790.69
921	PRIOR YEAR 2018	20,802.60	20,802.60	20,806.59	20,705.03	21,162.97	21,700.11	21,162.97	21,162.97	21,162.97	21,162.97	21,613.62	18,534.93	250,780.33
922	INCREASE/(DECREASE)	647.44	647.44	643.45	444.95	(12.99)	(550.13)	(12.99)	(950.12)	(950.12)	(778.74)	(1,229.39)	2,111.56	10.36
923														
924														
925	582200													
926	DIST EXP OPR - MICROWAVE SYSTEM													
927	TEST YEAR 2019	5,575.25	6,733.60	4,931.96	3,080.90	3,841.57	3,511.72	3,972.68	4,931.99	3,526.54	3,246.48	4,531.30	6,385.28	54,269.27
928	PRIOR YEAR 2018	6,902.72	4,991.25	5,201.57	5,007.33	3,835.48	3,484.22	4,367.07	4,590.52	3,576.17	4,637.86	3,975.66	4,961.84	55,531.69
929	INCREASE/(DECREASE)	(1,327.47)	1,742.35	(269.61)	(1,926.43)	6.09	27.50	(394.39)	341.47	(49.63)	(1,391.38)	555.64	1,423.44	(1,262.42)
930														
931														
932	583000													
933	DISTRIBUTION-EXP-OPS OVERHEAD LINE													
934	TEST YEAR 2019	148,516.05	47,732.16	103,326.58	107,347.10	64,082.23	92,775.08	97,156.50	67,962.63	(53,709.92)	78,200.42	61,499.26	122,977.97	937,866.06
935	PRIOR YEAR 2018	104,067.85	139,600.64	126,190.60	116,142.98	122,857.53	88,295.45	85,870.36	158,587.39	82,299.45	109,431.69	104,698.97	80,834.60	1,318,877.51
936	INCREASE/(DECREASE)	44,448.20	(91,868.48)	(22,864.02)	(8,795.88)	(58,775.30)	4,479.63	11,286.14	(90,624.76)	(136,009.37)	(31,231.27)	(43,199.71)	42,143.37	(381,011.45)
937														
938														
939	584000													
940	DISTRIBUTION-EXP-OPS-UNDERGROUND													
941	TEST YEAR 2019	12,053.32	12,053.32	12,053.32	12,233.75	12,233.75	12,233.75	12,233.75	11,439.31	11,439.31	11,584.60	11,584.60	11,865.39	143,008.17
942	PRIOR YEAR 2018	11,260.83	11,260.83	11,260.83	11,260.83	11,816.95	11,816.95	11,816.95	11,816.95	11,816.95	11,816.95	12,186.90	9,678.76	137,810.68
943	INCREASE/(DECREASE)	792.49	792.49	792.49	972.92	416.80	416.80	416.80	(377.64)	(377.64)	(232.35)	(602.30)	2,186.63	5,197.49
944														
945														



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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	Total
946	586000													
947	DISTRIBUTION-EXP-OPS METERS													
948														
949	TEST YEAR 2019	3,437.43	8,823.32	6,668.93	7,544.76	13,337.08	17,142.70	4,378.61	(3,756.05)	1,902.16	(19,853.07)	(17,635.88)	685.29	22,675.28
950	PRIOR YEAR 2018	9,077.15	8,242.11	28,126.83	14,137.86	(3,611.00)	(8,378.46)	(44.98)	(7,260.03)	11,670.02	9,128.78	(976.08)	5,689.65	65,801.85
951	INCREASE/(DECREASE)	(5,639.72)	581.21	(21,457.90)	(6,593.10)	16,948.08	25,521.16	4,423.59	3,503.98	(9,767.86)	(28,981.85)	(16,659.80)	(5,004.36)	(43,126.57)
952														
953	587000													
954	DIST EXP-OPS CONSUMER INSTALLATION													
955														
956	TEST YEAR 2019	4,634.95	4,634.95	4,634.95	5,288.54	5,288.54	5,288.54	5,288.54	4,945.11	4,945.11	5,007.92	5,007.92	5,129.30	60,094.37
957	PRIOR YEAR 2018	4,015.94	4,015.94	4,015.94	4,015.94	4,544.06	4,544.06	4,544.06	4,544.06	4,544.06	4,544.06	4,686.32	3,721.85	51,736.29
958	INCREASE/(DECREASE)	619.01	619.01	619.01	1,272.60	744.48	744.48	744.48	401.05	401.05	463.86	321.60	1,407.45	8,358.08
959														
960	588000													
961	DIST EXP-OPS MISCELLANEOUS DIST													
962														
963	TEST YEAR 2019	271,718.42	268,020.73	231,951.15	242,695.59	229,671.22	182,397.36	194,051.20	211,919.80	226,996.45	236,460.42	201,333.12	237,292.68	2,734,508.14
964	PRIOR YEAR 2018	261,881.69	242,733.98	273,607.58	244,066.89	253,244.77	231,907.55	226,545.12	250,255.50	210,422.61	228,304.71	229,758.34	262,315.16	2,915,043.90
965	INCREASE/(DECREASE)	9,836.73	25,286.75	(41,656.43)	(1,371.30)	(23,573.55)	(49,510.19)	(32,493.92)	(38,335.70)	16,573.84	8,155.71	(28,425.22)	(25,022.48)	(180,535.76)
966														
967	588200													
968	DIST EXP-OPS STORM DAMAGE-PHONES/DISPATCH													
969														
970	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,802.48	9,802.48
971	PRIOR YEAR 2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
972	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,802.48	9,802.48
973														
974	592000													
975	DIST EXP-MAIN-STATION EQUIPMENT													
976														
977	TEST YEAR 2019	25,334.68	25,866.13	27,279.53	46,978.66	74,545.92	83,900.78	39,115.94	31,682.91	24,160.84	32,450.53	46,270.03	59,613.32	517,199.27
978	PRIOR YEAR 2018	35,935.47	19,926.02	15,398.58	30,197.51	49,417.98	37,634.91	42,298.30	51,427.45	66,561.05	60,404.57	36,091.40	42,871.82	488,165.06
979	INCREASE/(DECREASE)	(10,600.79)	5,940.11	11,880.95	16,781.15	25,127.94	46,265.87	(3,182.36)	(19,744.54)	(42,400.21)	(27,954.04)	10,178.63	16,741.50	29,034.21
980														
981	592100													
982	DIST EXP-MAIN-SUPERVISORY CONTROL													
983														
984	TEST YEAR 2019	5,013.83	8,143.72	5,460.96	5,309.34	10,515.14	28,041.76	6,092.90	8,391.94	6,322.71	9,921.35	6,852.43	7,359.79	107,425.87
985	PRIOR YEAR 2018	13,869.98	9,736.21	10,266.31	11,328.66	14,465.36	14,975.71	7,138.08	29,692.25	11,514.63	10,949.47	6,471.04	7,476.84	147,884.54
986	INCREASE/(DECREASE)	(8,856.15)	(1,592.49)	(4,805.35)	(6,019.32)	(3,950.22)	13,066.05	(1,045.18)	(21,300.31)	(5,191.92)	(1,028.12)	381.39	(117.05)	(40,458.67)
987														
988	592200													

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	Total
989	DIST EXP MAIN-MICROWAVE SYSTEM													
990														
991	TEST YEAR 2019	222.59	5,613.46	2,703.95	2,183.65	4,706.50	24,917.68	25,801.48	4,786.95	2,571.50	9,472.87	4,450.48	7,642.10	95,073.21
992	PRIOR YEAR 2018	1,999.99	5,766.29	7,030.95	1,556.92	6,983.09	3,937.21	16,655.20	4,515.72	2,096.56	6,082.48	3,407.00	25,963.92	85,995.33
993	INCREASE/(DECREASE)	(1,777.40)	(152.83)	(4,327.00)	626.73	(2,276.59)	20,980.47	9,146.28	271.23	474.94	3,390.39	1,043.48	(18,321.82)	9,077.88
994														
995	592250													
996	DIST EXPENSE-STATION EQUIP-CLASS C													
997														
998	TEST YEAR 2019	2,895.63	2,895.63	2,895.63	2,895.63	2,895.63	2,895.63	2,895.63	2,895.63	2,895.63	2,895.63	2,895.63	2,895.63	34,747.56
999	PRIOR YEAR 2018	2,696.84	2,696.84	2,696.84	2,696.84	2,696.84	2,696.84	2,696.84	2,696.84	2,794.90	2,794.90	2,794.90	2,794.90	32,754.32
1000	INCREASE/(DECREASE)	198.79	198.79	198.79	198.79	198.79	198.79	198.79	198.79	100.73	100.73	100.73	100.73	1,993.24
1001														
1002	593000													
1003	DIST EXP-MAIN-OVERHEAD LINES													
1004														
1005	TEST YEAR 2019	218,915.15	178,651.11	419,125.19	313,639.83	305,433.10	390,672.12	432,972.03	361,845.32	314,418.45	384,423.59	294,656.81	357,338.12	3,972,090.82
1006	PRIOR YEAR 2018	291,142.93	247,412.08	355,209.47	258,735.01	378,997.37	483,477.13	348,600.83	359,373.91	266,703.83	314,572.80	331,723.67	324,204.82	3,960,153.85
1007	INCREASE/(DECREASE)	(72,227.78)	(68,760.97)	63,915.72	54,904.82	(73,564.27)	(92,805.01)	84,371.20	2,471.41	47,714.62	69,850.79	(37,066.86)	33,133.30	11,936.97
1008														
1009	593200													
1010	DIST EXP-MAIN-STORM DAMAGE													
1011														
1012	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	103,637.03	103,637.03
1013	PRIOR YEAR 2018	0.00	0.00	71,965.29	(8,961.85)	225.77	(4,781.72)	0.00	1,000.00	0.00	0.00	(83.00)	24,433.96	83,798.45
1014	INCREASE/(DECREASE)	0.00	0.00	(71,965.29)	8,961.85	(225.77)	4,781.72	0.00	(1,000.00)	0.00	0.00	83.00	79,203.07	19,838.58
1015														
1016	593250													
1017	DIST EXPENSE-OVERHEAD LINE-CLASS C													
1018														
1019	TEST YEAR 2019	2,895.63	2,895.63	2,895.63	2,895.63	2,895.63	2,895.63	2,895.63	2,895.63	2,895.63	2,895.63	2,895.63	2,895.63	34,747.56
1020	PRIOR YEAR 2018	2,696.84	2,696.84	2,696.84	2,696.84	2,696.84	2,696.84	2,696.84	2,696.84	2,794.90	2,794.90	2,794.90	2,794.90	32,754.32
1021	INCREASE/(DECREASE)	198.79	198.79	198.79	198.79	198.79	198.79	198.79	198.79	100.73	100.73	100.73	100.73	1,993.24
1022														
1023	593300													
1024	MAINTENANCE OF OVERHEAD LINES-ROW													
1025														
1026	TEST YEAR 2019	81,918.43	207,192.48	168,049.38	322,378.88	347,643.14	297,177.76	302,569.74	225,317.21	59,765.20	162,884.26	245,467.12	415,985.67	2,836,349.27
1027	PRIOR YEAR 2018	308,662.77	217,088.59	257,320.48	260,081.58	317,064.65	249,931.73	249,385.65	288,583.74	206,790.74	250,310.33	228,042.95	346,652.45	3,179,915.66
1028	INCREASE/(DECREASE)	(226,744.34)	(9,896.11)	(89,271.10)	62,297.30	30,578.49	47,246.03	53,184.09	(63,266.53)	(147,025.54)	(87,426.07)	17,424.17	69,333.22	(343,566.39)
1029														
1030	593800													
1031	DIST EXP-MAINTENANCE-ACCIDENT BILLINGS													

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	Total
		January	February	March	April	May	June	July	August	September	October	November	December	
1032														
1033	TEST YEAR 2019	(1,983.98)	0.00	1,842.72	(779.97)	(118.50)	2,035.91	1,568.07	(2,761.83)	(367.47)	(258.78)	552.65	(71.42)	(342.60)
1034	PRIOR YEAR 2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	184.36	2,200.75	1,403.70	662.98	4,451.79
1035	INCREASE/(DECREASE)	(1,983.98)	0.00	1,842.72	(779.97)	(118.50)	2,035.91	1,568.07	(2,761.83)	(551.83)	(2,459.53)	(851.05)	(734.40)	(4,794.39)
1036														
1037	594000													
1038	DIST EXP-MAIN-UNDERGROUND LINES													
1039														
1040	TEST YEAR 2019	24,311.54	29,572.09	28,432.67	41,857.91	37,989.65	32,919.36	35,199.88	42,558.30	32,662.20	36,800.89	26,745.58	38,563.46	407,613.53
1041	PRIOR YEAR 2018	23,535.40	29,103.31	31,455.50	37,896.53	35,721.05	34,718.43	15,578.35	60,384.41	38,746.52	33,332.81	27,511.71	38,108.41	406,092.43
1042	INCREASE/(DECREASE)	776.14	468.78	(3,022.83)	3,961.38	2,268.60	(1,799.07)	19,621.53	(17,826.11)	(6,084.32)	3,468.08	(766.13)	455.05	1,521.10
1043														
1044	595000													
1045	DIST EXP-MAIN-LINE TRANSFORMERS													
1046														
1047	TEST YEAR 2019	1,762.71	690.00	5,827.90	4,469.38	8,244.32	1,759.64	677.97	2,887.52	1,499.55	1,084.40	3,689.58	1,836.49	34,429.46
1048	PRIOR YEAR 2018	880.32	2,941.61	6,760.88	2,096.52	3,386.03	10,015.26	4,303.20	3,838.69	2,234.51	5,103.78	5,102.77	(1,826.76)	44,836.81
1049	INCREASE/(DECREASE)	882.39	(2,251.61)	(932.98)	2,372.86	4,858.29	(8,255.62)	(3,625.23)	(951.17)	(734.96)	(4,019.38)	(1,413.19)	3,663.25	(10,407.35)
1050														
1051	596000													
1052	DIST EXP-MAIN-ST LIGHTS-SIGNALS													
1053														
1054	TEST YEAR 2019	7,532.38	4,805.11	5,016.73	3,542.48	3,088.97	2,071.39	3,641.18	2,586.26	2,672.92	3,079.99	2,415.91	5,312.74	45,766.06
1055	PRIOR YEAR 2018	4,870.47	4,422.30	5,043.61	4,521.46	3,770.76	2,970.83	4,941.80	4,604.71	3,245.53	6,395.88	5,159.57	6,554.87	56,501.79
1056	INCREASE/(DECREASE)	2,661.91	382.81	(26.88)	(978.98)	(681.79)	(899.44)	(1,300.62)	(2,018.45)	(572.61)	(3,315.89)	(2,743.66)	(1,242.13)	(10,735.73)
1057														
1058	597000													
1059	DIST EXP-MAIN-METERS													
1060														
1061	TEST YEAR 2019	536.11	5,482.43	2,020.67	55,578.94	33,590.92	1,223.44	3,879.05	4,975.88	2,138.72	1,360.57	1,885.55	1,709.38	114,381.66
1062	PRIOR YEAR 2018	134.90	610.14	2,284.49	44,137.97	18,915.30	4,934.25	524.24	0.00	16,904.10	509.39	33,722.67	905.80	123,583.25
1063	INCREASE/(DECREASE)	401.21	4,872.29	(263.82)	11,440.97	14,675.62	(3,710.81)	3,354.81	4,975.88	(14,765.38)	851.18	(31,837.12)	803.58	(9,201.59)
1064														
1065	598000													
1066	DIST EXP-MISC DISTRIBUTION PLT													
1067														
1068	TEST YEAR 2019	34,684.98	34,096.57	21,729.79	30,097.32	23,288.80	21,518.11	23,765.07	21,040.68	24,728.00	22,801.62	10,661.14	20,454.23	288,866.31
1069	PRIOR YEAR 2018	36,364.10	17,347.65	19,573.14	21,100.96	28,912.44	17,598.39	20,458.65	16,515.71	36,306.26	16,903.96	29,693.44	29,172.66	289,947.36
1070	INCREASE/(DECREASE)	(1,679.12)	16,748.92	2,156.65	8,996.36	(5,623.64)	3,919.72	3,306.42	4,524.97	(11,578.26)	5,897.66	(19,032.30)	(8,718.43)	(1,081.05)
1071														
1072	903000													
1073	CONSUMER ACC EXP-OPS RECORD-COLLECT													
1074														

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	Total
1075	TEST YEAR 2019	268,057.94	269,070.51	270,750.62	269,440.25	299,408.26	244,751.03	266,524.79	266,368.62	271,425.55	299,199.37	261,725.45	338,557.01	3,325,279.40
1076	PRIOR YEAR 2018	293,731.78	264,388.37	265,305.30	255,234.87	278,130.61	233,306.36	247,701.83	264,886.37	254,174.53	294,048.74	269,897.34	319,592.74	3,240,398.84
1077	INCREASE/(DECREASE)	(25,673.84)	4,682.14	5,445.32	14,205.38	21,277.65	11,444.67	18,822.96	1,482.25	17,251.02	5,150.63	(8,171.89)	18,964.27	84,880.56
1078														
1079	903221													
1080	BILLING-CLASS A H'VILLE SMELTER													
1081														
1082	TEST YEAR 2019	713.18	669.78	681.74	(671.78)	353.80	(152.11)	360.28	342.58	342.66	403.14	342.50	402.96	3,788.73
1083	PRIOR YEAR 2018	349.26	320.43	323.61	348.67	352.37	319.90	348.43	326.25	296.64	353.01	317.87	289.26	3,945.70
1084	INCREASE/(DECREASE)	363.92	349.35	358.13	(1,020.45)	1.43	(472.01)	11.85	16.33	46.02	50.13	24.63	113.70	(156.97)
1085														
1086	903222													
1087	BILLING-CLASS A SEBREE SMELTER													
1088														
1089	TEST YEAR 2019	758.58	669.78	680.54	(703.87)	388.81	(14.84)	347.77	327.57	327.65	388.13	327.49	387.95	3,885.56
1090	PRIOR YEAR 2018	349.21	327.23	323.56	320.14	352.32	319.85	348.38	326.20	296.09	352.17	317.47	289.21	3,921.83
1091	INCREASE/(DECREASE)	409.37	342.55	356.98	(1,024.01)	36.49	(334.69)	(0.61)	1.37	31.56	35.96	10.02	98.74	(36.27)
1092														
1093	903230													
1094	BILLING-CLASS B													
1095														
1096	TEST YEAR 2019	13.91	15.98	14.06	13.98	15.55	12.69	13.81	13.79	14.04	15.47	13.56	14.93	171.77
1097	PRIOR YEAR 2018	17.63	13.96	13.84	13.32	14.51	12.15	12.90	13.79	13.22	15.28	14.02	14.63	169.25
1098	INCREASE/(DECREASE)	(3.72)	2.02	0.22	0.66	1.04	0.54	0.91	0.00	0.82	0.19	(0.46)	0.30	2.52
1099														
1100	903240													
1101	BILLING-CLASS C													
1102														
1103	TEST YEAR 2019	78.83	90.53	79.69	79.21	88.11	71.89	78.25	78.16	79.57	87.65	76.85	84.64	973.38
1104	PRIOR YEAR 2018	94.03	74.44	78.43	75.45	82.24	68.86	73.12	78.17	74.89	86.59	79.43	82.93	948.58
1105	INCREASE/(DECREASE)	(15.20)	16.09	1.26	3.76	5.87	3.03	5.13	(0.01)	4.68	1.06	(2.58)	1.71	24.80
1106														
1107	904000													
1108	CONSUMER ACC EXP-OPS UNCOLLECT-ACCT													
1109														
1110	TEST YEAR 2019	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	0.00	0.00	0.00	0.00	0.00	(26,454.00)	63,546.00
1111	PRIOR YEAR 2018	16,423.00	16,423.00	16,423.00	16,423.00	16,423.00	16,423.00	16,423.00	16,423.00	16,423.00	16,423.00	16,423.00	(58,108.00)	122,545.00
1112	INCREASE/(DECREASE)	(1,423.00)	(1,423.00)	(1,423.00)	(1,423.00)	(1,423.00)	(1,423.00)	(16,423.00)	(16,423.00)	(16,423.00)	(16,423.00)	(16,423.00)	31,654.00	(58,999.00)
1113														
1114	904240													
1115	BAD DEBT-CLASS C													
1116														
1117	TEST YEAR 2019	0.00	0.00	0.00	(4,690.47)	(447.94)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,138.41)

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	Total
1118	PRIOR YEAR 2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1119	INCREASE/(DECREASE)	0.00	0.00	0.00	(4,690.47)	(447.94)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,138.41)
1120														
1121	908000													
1122	CUSTOMER ASSISTANCE EXPENSE													
1123														
1124	TEST YEAR 2019	28,532.76	20,499.19	22,395.64	25,439.59	29,849.48	33,894.46	24,543.88	21,116.80	22,885.01	27,878.30	26,613.97	29,375.27	313,024.35
1125	PRIOR YEAR 2018	25,854.67	24,597.94	20,674.16	23,322.64	35,095.97	25,372.15	22,986.62	21,310.10	23,950.02	27,472.07	22,230.65	28,912.99	301,779.98
1126	INCREASE/(DECREASE)	2,678.09	(4,098.75)	1,721.48	2,116.95	(5,246.49)	8,522.31	1,557.26	(193.30)	(1,065.01)	406.23	4,383.32	462.28	11,244.37
1127														
1128	908221													
1129	CUSTOMER ASSISTANCE-CENTURY HAWESVILLE													
1130														
1131	TEST YEAR 2019	2.57	2.09	2.04	2.29	2.72	3.02	2.19	1.88	2.04	2.43	2.29	2.10	27.66
1132	PRIOR YEAR 2018	2.74	2.27	0.43	2.13	3.20	2.34	2.12	1.92	2.16	2.48	2.03	2.30	26.12
1133	INCREASE/(DECREASE)	(0.17)	(0.18)	1.61	0.16	(0.48)	0.68	0.07	(0.04)	(0.12)	(0.05)	0.26	(0.20)	1.54
1134														
1135	908222													
1136	CUSTOMER ASSISTANCE-CENTURY SEBREE													
1137														
1138	TEST YEAR 2019	2.57	2.09	2.04	2.29	2.72	3.02	2.19	1.88	2.04	2.43	2.29	2.10	27.66
1139	PRIOR YEAR 2018	2.74	2.27	0.43	2.13	3.20	2.34	2.12	1.92	2.16	2.48	2.03	2.30	26.12
1140	INCREASE/(DECREASE)	(0.17)	(0.18)	1.61	0.16	(0.48)	0.68	0.07	(0.04)	(0.12)	(0.05)	0.26	(0.20)	1.54
1141														
1142	908230													
1143	CUSTOMER ASSISTANCE-CLASS B													
1144														
1145	TEST YEAR 2019	7.69	6.26	6.11	6.86	8.14	9.10	6.59	5.67	6.12	7.26	6.85	6.28	82.93
1146	PRIOR YEAR 2018	8.25	6.79	1.32	6.36	9.57	6.99	6.36	5.79	6.50	7.43	6.08	6.88	78.32
1147	INCREASE/(DECREASE)	(0.56)	(0.53)	4.79	0.50	(1.43)	2.11	0.23	(0.12)	(0.38)	(0.17)	0.77	(0.60)	4.61
1148														
1149	908240													
1150	CUSTOMER ASSISTANCE-CLASS C													
1151														
1152	TEST YEAR 2019	43.60	35.51	34.63	38.90	46.09	51.66	37.33	32.10	34.67	41.14	38.88	35.62	470.13
1153	PRIOR YEAR 2018	44.03	36.19	7.55	36.06	54.19	39.58	36.09	32.82	36.81	42.12	34.44	39.03	438.91
1154	INCREASE/(DECREASE)	(0.43)	(0.68)	27.08	2.84	(8.10)	12.08	1.24	(0.72)	(2.14)	(0.98)	4.44	(3.41)	31.22
1155														
1156	920000													
1157	ADM-GEN EXP-OPS-EXECUTIVE SALARY													
1158														
1159	TEST YEAR 2019	184,467.88	164,021.38	155,926.18	167,178.37	173,058.54	134,610.11	150,714.26	158,605.18	148,724.51	175,152.71	149,335.54	209,387.46	1,971,182.12
1160	PRIOR YEAR 2018	182,267.53	173,570.71	184,665.85	177,383.46	213,040.45	168,767.88	175,207.81	172,940.81	164,919.79	181,979.50	181,847.35	239,876.96	2,216,468.10

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	Total
1161	INCREASE/(DECREASE)	2,200.35	(9,549.33)	(28,739.67)	(10,205.09)	(39,981.91)	(34,157.77)	(24,493.55)	(14,335.63)	(16,195.28)	(6,826.79)	(32,511.81)	(30,489.50)	(245,285.98)
1162														
1163	920220													
1164	DIRECT MANAGEMENT LABOR-CLASS A													
1165														
1166	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7.09)	(7.09)
1167	PRIOR YEAR 2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	445.00	0.00	0.00	0.00	6.68	451.68
1168	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(445.00)	0.00	0.00	0.00	(13.77)	(458.77)
1169														
1170	920221													
1171	ALLOCATED GEN MANAGEMENT-CLASS A													
1172														
1173	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1174	PRIOR YEAR 2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27.95	0.00	0.00	0.00	0.00	27.95
1175	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(27.95)	0.00	0.00	0.00	0.00	(27.95)
1176														
1177	920222													
1178	ALLOC GEN MGMT CLASS A-H'VILLE SMEL													
1179														
1180	TEST YEAR 2019	17.32	15.46	8.30	12.91	9.36	9.25	9.84	10.36	6.95	10.90	9.51	10.74	130.90
1181	PRIOR YEAR 2018	13.20	5.88	9.31	9.83	15.28	8.73	7.81	8.74	7.70	8.96	10.13	10.59	116.16
1182	INCREASE/(DECREASE)	4.12	9.58	(1.01)	3.08	(5.92)	0.52	2.03	1.62	(0.75)	1.94	(0.62)	0.15	14.74
1183														
1184	920223													
1185	ALLOC GEN MGMT-CLASS A SEBREE SMEL													
1186														
1187	TEST YEAR 2019	17.32	15.46	8.30	12.91	9.36	9.25	9.84	10.36	6.95	10.90	9.51	10.74	130.90
1188	PRIOR YEAR 2018	13.20	5.88	9.31	9.83	15.28	8.73	7.81	8.74	7.70	8.96	10.13	10.59	116.16
1189	INCREASE/(DECREASE)	4.12	9.58	(1.01)	3.08	(5.92)	0.52	2.03	1.62	(0.75)	1.94	(0.62)	0.15	14.74
1190														
1191	920230													
1192	DIRECT MANAGEMENT LABOR-CLASS B													
1193														
1194	TEST YEAR 2019	0.00	0.00	0.00	245.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.52	250.31
1195	PRIOR YEAR 2018	(6.21)	(0.45)	0.00	0.00	0.34	(0.33)	0.00	0.00	0.00	0.00	0.00	0.00	(6.65)
1196	INCREASE/(DECREASE)	6.21	0.45	0.00	245.79	(0.34)	0.33	0.00	0.00	0.00	0.00	0.00	4.52	256.96
1197														
1198	920231													
1199	ALLOCATED GEN MANAGEMENT-CLASS B													
1200														
1201	TEST YEAR 2019	0.00	0.00	0.00	14.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	147.98	162.73
1202	PRIOR YEAR 2018	0.00	0.00	0.00	0.00	0.00	80.92	0.00	0.00	0.00	0.00	0.00	0.00	80.92
1203	INCREASE/(DECREASE)	0.00	0.00	0.00	14.75	0.00	(80.92)	0.00	0.00	0.00	0.00	0.00	147.98	81.81

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Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	Total
		January	February	March	April	May	June	July	August	September	October	November	December	
1204														
1205	920240													
1206	DIRECT MANAGEMENT LABOR-CLASS C													
1207														
1208	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,023.91	1,023.91
1209	PRIOR YEAR 2018	(109.28)	867.76	0.00	0.00	1,433.45	262.79	0.00	1,020.59	255.88	579.80	418.49	734.82	5,464.30
1210	INCREASE/(DECREASE)	109.28	(867.76)	0.00	0.00	(1,433.45)	(262.79)	0.00	(1,020.59)	(255.88)	(579.80)	(418.49)	289.09	(4,440.39)
1211														
1212	920241													
1213	ALLOCATED GEN MANAGEMENT-CLASS C													
1214														
1215	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	103.10	103.10
1216	PRIOR YEAR 2018	0.00	62.78	0.00	0.00	87.27	13.98	0.00	62.89	15.41	28.69	24.30	42.41	337.73
1217	INCREASE/(DECREASE)	0.00	(62.78)	0.00	0.00	(87.27)	(13.98)	0.00	(62.89)	(15.41)	(28.69)	(24.30)	60.69	(234.63)
1218														
1219	920250													
1220	DIRECT MGMT LABOR-HAWESVILLE SMELTE													
1221														
1222	TEST YEAR 2019	141.20	138.55	86.54	128.23	115.51	119.44	104.89	84.29	76.59	121.33	115.76	126.09	1,358.42
1223	PRIOR YEAR 2018	114.16	57.31	84.41	82.65	144.56	83.66	74.83	82.52	78.46	95.43	113.03	107.53	1,118.55
1224	INCREASE/(DECREASE)	27.04	81.24	2.13	45.58	(29.05)	35.78	30.06	1.77	(1.87)	25.90	2.73	18.56	239.87
1225														
1226	920260													
1227	DIRECT MGMT LABOR-SEBREE SMELTER													
1228														
1229	TEST YEAR 2019	141.23	138.56	86.55	128.19	115.52	119.44	104.89	84.28	76.57	121.33	115.76	126.10	1,358.42
1230	PRIOR YEAR 2018	114.13	57.30	84.41	82.64	144.55	83.67	74.83	82.52	78.46	95.43	113.04	107.54	1,118.52
1231	INCREASE/(DECREASE)	27.10	81.26	2.14	45.55	(29.03)	35.77	30.06	1.76	(1.89)	25.90	2.72	18.56	239.90
1232														
1233	921000													
1234	ADM-GEN EXPENSE													
1235														
1236	TEST YEAR 2019	32,236.64	22,999.49	16,985.04	25,535.84	16,258.14	17,139.63	18,649.74	19,485.45	18,593.99	18,264.26	13,746.88	27,302.98	247,198.08
1237	PRIOR YEAR 2018	25,996.65	29,519.22	16,460.71	22,947.76	26,038.84	20,873.57	17,356.50	19,247.47	18,120.38	17,314.08	18,724.24	19,621.73	252,221.15
1238	INCREASE/(DECREASE)	6,239.99	(6,519.73)	524.33	2,588.08	(9,780.70)	(3,733.94)	1,293.24	237.98	473.61	950.18	(4,977.36)	7,681.25	(5,023.07)
1239														
1240	921221													
1241	OFFICE SUPPLIES CLASS A-H'VILLE SM													
1242														
1243	TEST YEAR 2019	129.30	89.96	77.22	119.32	88.87	88.10	85.88	62.89	66.85	62.21	84.56	109.29	1,064.45
1244	PRIOR YEAR 2018	68.40	67.32	52.09	69.69	83.14	62.80	45.46	53.41	57.95	69.52	85.26	83.66	798.70
1245	INCREASE/(DECREASE)	60.90	22.64	25.13	49.63	5.73	25.30	40.42	9.48	8.90	(7.31)	(0.70)	25.63	265.75
1246														

KENERGY CORP.  
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TEST YEAR ENDING DECEMBER 31, 2019

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	Total
1247	921222													
1248	OFFICE SUPPLIES-CLASS A-SEBREE SMEL													
1249														
1250	TEST YEAR 2019	143.99	97.62	80.55	137.89	97.88	98.89	100.93	80.07	82.16	79.32	108.16	136.50	1,243.96
1251	PRIOR YEAR 2018	115.17	116.03	87.84	115.70	139.16	103.20	55.22	64.05	72.40	89.97	105.08	94.14	1,157.96
1252	INCREASE/(DECREASE)	28.82	(18.41)	(7.29)	22.19	(41.28)	(4.31)	45.71	16.02	9.76	(10.65)	3.08	42.36	86.00
1253														
1254	921230													
1255	OFFICE EQUIP/SUPPLIES CLASS B													
1256														
1257	TEST YEAR 2019	180.10	118.74	101.56	170.09	121.85	117.94	122.80	95.22	100.12	88.19	128.79	163.84	1,509.24
1258	PRIOR YEAR 2018	138.68	136.72	103.20	135.17	174.09	129.76	93.40	100.05	97.34	100.76	132.12	117.93	1,459.22
1259	INCREASE/(DECREASE)	41.42	(17.98)	(1.64)	34.92	(52.24)	(11.82)	29.40	(4.83)	2.78	(12.57)	(3.33)	45.91	50.02
1260														
1261	921240													
1262	OFFICE EQUIP/SUPPLIES CLASS C													
1263														
1264	TEST YEAR 2019	841.80	613.23	505.64	829.90	577.45	605.59	610.63	491.76	519.24	457.72	614.63	735.60	7,403.19
1265	PRIOR YEAR 2018	655.95	703.11	536.13	653.08	827.85	641.82	471.81	491.28	508.90	323.85	652.02	558.89	7,024.69
1266	INCREASE/(DECREASE)	185.85	(89.88)	(30.49)	176.82	(250.40)	(36.23)	138.82	0.48	10.34	133.87	(37.39)	176.71	378.50
1267														
1268	923000													
1269	OUTSIDE SERVICES - GENERAL													
1270														
1271	TEST YEAR 2019	2,073.69	4,078.32	2,925.02	21,551.27	1,007.51	898.46	435.49	1,350.57	1,748.89	1,351.52	9,325.12	2,917.03	49,662.89
1272	PRIOR YEAR 2018	3,834.31	2,037.99	2,431.06	21,299.99	2,236.99	1,876.50	1,306.05	6,406.25	1,228.73	3,887.51	1,415.02	5,393.96	53,354.36
1273	INCREASE/(DECREASE)	(1,760.62)	2,040.33	493.96	251.28	(1,229.48)	(978.04)	(870.56)	(5,055.68)	520.16	(2,535.99)	7,910.10	(2,476.93)	(3,691.47)
1274														
1275	923221													
1276	OUTSIDE SERVS-CLASS A H'VILLE SMELT													
1277														
1278	TEST YEAR 2019	8.32	15.95	13.25	100.71	5.51	4.62	2.01	4.36	6.29	4.60	57.36	11.68	234.66
1279	PRIOR YEAR 2018	10.09	4.65	12.42	64.69	7.14	5.65	3.42	17.78	3.93	15.61	6.44	23.00	174.82
1280	INCREASE/(DECREASE)	(1.77)	11.30	0.83	36.02	(1.63)	(1.03)	(1.41)	(13.42)	2.36	(11.01)	50.92	(11.32)	59.84
1281														
1282	923222													
1283	OUTSIDE SERVS-CLASS A-SEBREE SMELTE													
1284														
1285	TEST YEAR 2019	9.26	17.31	13.83	116.38	6.07	5.18	2.36	5.55	7.73	5.87	73.37	14.58	277.49
1286	PRIOR YEAR 2018	16.99	8.01	20.95	107.39	11.96	9.28	4.16	21.32	4.91	20.20	7.94	25.88	258.99
1287	INCREASE/(DECREASE)	(7.73)	9.30	(7.12)	8.99	(5.89)	(4.10)	(1.80)	(15.77)	2.82	(14.33)	65.43	(11.30)	18.50
1288														
1289	923230													



KENERGY CORP.  
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TEST YEAR ENDING DECEMBER 31, 2019

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	Total
1290	DIRECT OUTSIDE SERVICES CLASS B													
1291														
1292	TEST YEAR 2019	11.59	21.06	17.43	143.55	7.55	6.18	2.87	6.60	9.42	6.53	87.36	17.50	337.64
1293	PRIOR YEAR 2018	20.46	9.44	24.61	125.46	14.96	11.67	7.03	33.30	6.60	22.62	9.98	32.42	318.55
1294	INCREASE/(DECREASE)	(8.87)	11.62	(7.18)	18.09	(7.41)	(5.49)	(4.16)	(26.70)	2.82	(16.09)	77.38	(14.92)	19.09
1295														
1296	923240													
1297	DIRECT OUTSIDE SERVICES CLASS C													
1298														
1299	TEST YEAR 2019	325.40	844.99	319.30	855.41	307.03	225.50	401.76	925.33	242.59	382.62	1,734.43	659.84	7,224.20
1300	PRIOR YEAR 2018	4,088.00	11,898.79	4,239.38	1,272.29	389.10	236.86	35.50	202.27	577.01	72.71	49.27	231.14	23,292.32
1301	INCREASE/(DECREASE)	(3,762.60)	(11,053.80)	(3,920.08)	(416.88)	(82.07)	(11.36)	366.26	723.06	(334.42)	309.91	1,685.16	428.70	(16,068.12)
1302														
1303	927000													
1304	FRANCHISES-ANNUAL													
1305														
1306	TEST YEAR 2019	0.00	352.38	0.00	5,435.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,787.88
1307	PRIOR YEAR 2018	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
1308	INCREASE/(DECREASE)	0.00	352.38	0.00	435.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	787.88
1309														
1310	928000													
1311	REGULATORY COMM. EXPENSE													
1312														
1313	TEST YEAR 2019	0.00	24.36	24.50	1,028.76	0.00	0.00	0.00	19.50	0.00	1,008.46	0.00	0.00	2,105.58
1314	PRIOR YEAR 2018	0.00	19.13	19.44	978.75	0.00	34.88	0.00	19.40	0.00	1,012.27	0.00	0.00	2,083.87
1315	INCREASE/(DECREASE)	0.00	5.23	5.06	50.01	0.00	(34.88)	0.00	0.10	0.00	(3.81)	0.00	0.00	21.71
1316														
1317	930100													
1318	GENERAL ADVERTISING EXPENSES													
1319														
1320	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,762.17	1,762.17
1321	PRIOR YEAR 2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1322	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,762.17	1,762.17
1323														
1324	930200													
1325	MISC. GENERAL EXPENSES													
1326														
1327	TEST YEAR 2019	33,974.55	37,605.77	32,440.56	31,570.22	37,560.05	30,947.59	70,825.60	35,019.21	47,684.26	64,006.32	31,308.63	23,317.59	476,260.35
1328	PRIOR YEAR 2018	26,032.95	32,794.56	30,427.86	25,001.94	21,682.83	33,892.07	62,646.29	38,520.33	37,418.87	58,853.43	31,196.32	34,093.35	432,560.80
1329	INCREASE/(DECREASE)	7,941.60	4,811.21	2,012.70	6,568.28	15,877.22	(2,944.48)	8,179.31	(3,501.12)	10,265.39	5,152.89	112.31	(10,775.76)	43,699.55
1330														
1331	930210													
1332	DIRECTORS FEES & EXPENSES													

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INCOME STATEMENT ACCOUNTS COMPARISON  
TEST YEAR ENDING DECEMBER 31, 2019

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	Total
		January	February	March	April	May	June	July	August	September	October	November	December	
1333														
1334	TEST YEAR 2019	13,304.87	16,148.61	12,342.47	15,111.63	14,012.20	12,562.60	22,565.39	20,117.41	19,694.31	18,260.02	17,471.49	24,660.03	206,251.03
1335	PRIOR YEAR 2018	15,601.82	15,287.19	14,274.75	22,937.28	14,285.67	13,017.75	28,842.05	11,914.16	15,100.26	17,666.52	15,174.92	28,882.94	212,985.31
1336	INCREASE/(DECREASE)	(2,296.95)	861.42	(1,932.28)	(7,825.65)	(273.47)	(455.15)	(6,276.66)	8,203.25	4,594.05	593.50	2,296.57	(4,222.91)	(6,734.28)
1337														
1338	930222													
1339	OTHER A&G-CLASS A H'VILLE SMELTER													
1340														
1341	TEST YEAR 2019	189.63	214.75	202.93	218.13	281.90	223.65	430.08	177.96	242.25	280.20	299.50	177.84	2,938.82
1342	PRIOR YEAR 2018	102.29	110.11	141.45	145.59	76.37	141.12	255.52	139.95	167.96	307.23	211.15	259.17	2,057.91
1343	INCREASE/(DECREASE)	87.34	104.64	61.48	72.54	205.53	82.53	174.56	38.01	74.29	(27.03)	88.35	(81.33)	880.91
1344														
1345	930223													
1346	OTHER A&G-CLASS A SEBREE SMELTER													
1347														
1348	TEST YEAR 2019	211.18	233.05	211.68	252.08	310.49	251.06	505.42	226.56	297.73	357.28	383.10	222.12	3,461.75
1349	PRIOR YEAR 2018	172.23	189.80	238.56	241.71	127.84	231.93	310.40	167.84	209.83	397.61	260.24	291.64	2,839.63
1350	INCREASE/(DECREASE)	38.95	43.25	(26.88)	10.37	182.65	19.13	195.02	58.72	87.90	(40.33)	122.86	(69.52)	622.12
1351														
1352	930231													
1353	OTHER A & G CLASS B													
1354														
1355	TEST YEAR 2019	264.14	283.46	266.92	310.93	386.52	299.39	614.92	269.44	362.79	397.21	456.15	118.62	4,030.49
1356	PRIOR YEAR 2018	207.40	223.63	280.25	282.38	159.93	210.69	524.98	262.15	282.11	445.32	327.21	365.35	3,571.40
1357	INCREASE/(DECREASE)	56.74	59.83	(13.33)	28.55	226.59	88.70	89.94	7.29	80.68	(48.11)	128.94	(246.73)	459.09
1358														
1359	930240													
1360	ADVERTISING GENERAL-CLASS C													
1361														
1362	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1363	PRIOR YEAR 2018	9,254.00	(9,254.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1364	INCREASE/(DECREASE)	(9,254.00)	9,254.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1365														
1366	930241													
1367	OTHER A & G CLASS C													
1368														
1369	TEST YEAR 2019	1,234.61	1,463.93	1,328.89	1,517.13	1,831.73	1,537.33	3,057.79	1,391.50	1,881.57	2,061.67	2,176.94	1,196.96	20,680.05
1370	PRIOR YEAR 2018	980.95	1,150.11	1,455.97	1,364.32	760.48	1,442.39	2,652.02	1,287.32	1,474.97	1,431.26	1,614.75	1,731.47	17,346.01
1371	INCREASE/(DECREASE)	253.66	313.82	(127.08)	152.81	1,071.25	94.94	405.77	104.18	406.60	630.41	562.19	(534.51)	3,334.04
1372														
1373	935000													
1374	MAINT OF GENERAL PLANT													
1375														

KENERGY CORP.  
2021-0066 RATE APPLICATION  
EXHIBIT 37  
INCOME STATEMENT ACCOUNTS COMPARISON  
TEST YEAR ENDING DECEMBER 31, 2019

Row	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
		January	February	March	April	May	June	July	August	September	October	November	December	Total
1376	TEST YEAR 2019	80,835.15	73,421.01	81,813.54	77,776.85	85,150.11	72,223.84	81,657.77	102,626.53	77,576.85	69,143.52	70,341.01	71,688.49	944,254.67
1377	PRIOR YEAR 2018	89,289.16	75,597.81	79,560.25	74,211.47	122,520.18	94,327.64	83,568.83	83,370.05	77,331.29	82,141.14	76,540.67	97,766.32	1,036,224.81
1378	INCREASE/(DECREASE)	(8,454.01)	(2,176.80)	2,253.29	3,565.38	(37,370.07)	(22,103.80)	(1,911.06)	19,256.48	245.56	(12,997.62)	(6,199.66)	(26,077.83)	(91,970.14)
1379														
1380	935220													
1381	BUILDINGS/GROUNDS CLASS A													
1382														
1383	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1384	PRIOR YEAR 2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.47	0.00	0.00	0.00	0.00	13.47
1385	INCREASE/(DECREASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(13.47)	0.00	0.00	0.00	0.00	(13.47)
1386														
1387	935221													
1388	BLDGS/GROUNDS CLASS A-H/VILLE SMELT													
1389														
1390	TEST YEAR 2019	6.06	6.07	4.35	6.00	4.39	4.97	5.33	6.70	3.63	4.30	4.48	3.76	60.04
1391	PRIOR YEAR 2018	6.02	2.55	4.01	4.11	8.78	4.88	3.73	4.21	3.61	4.05	4.26	4.54	54.75
1392	INCREASE/(DECREASE)	0.04	3.52	0.34	1.89	(4.39)	0.09	1.60	2.49	0.02	0.25	0.22	(0.78)	5.29
1393														
1394	935222													
1395	BLDGS/GROUNDS CLASS A-SEBREE SMELTE													
1396														
1397	TEST YEAR 2019	6.06	6.07	4.35	6.00	4.39	4.97	5.33	6.70	3.63	4.30	4.48	3.76	60.04
1398	PRIOR YEAR 2018	6.02	2.55	4.01	4.11	8.78	4.88	3.73	4.21	3.61	4.05	4.26	4.54	54.75
1399	INCREASE/(DECREASE)	0.04	3.52	0.34	1.89	(4.39)	0.09	1.60	2.49	0.02	0.25	0.22	(0.78)	5.29
1400														
1401	935230													
1402	BUILDINGS/GROUNDS CLASS B													
1403														
1404	TEST YEAR 2019	0.00	0.00	0.00	6.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.86
1405	PRIOR YEAR 2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1406	INCREASE/(DECREASE)	0.00	0.00	0.00	6.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.86
1407														
1408	935240													
1409	BUILDING/GROUNDS CLASS C													
1410														
1411	TEST YEAR 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36.09	36.09
1412	PRIOR YEAR 2018	0.00	27.22	0.00	0.00	50.19	7.81	0.00	30.31	7.22	12.95	10.23	18.16	164.09
1413	INCREASE/(DECREASE)	0.00	(27.22)	0.00	0.00	(50.19)	(7.81)	0.00	(30.31)	(7.22)	(12.95)	(10.23)	17.93	(128.00)

**Kenergy Corp. Case No. 2021-00066  
Streamlined Rate Adjustment Procedure Pilot Program  
Filing Requirements / Exhibit List**

**Exhibit 38**

**Case No. 2018-00407**

**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019  
Sponsoring Witness: Jeff Hohn**

**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 for the above referenced information.

Case No. 2021-00066  
Application - Exhibit 38  
Attachment includes 1 page

**KENERGY CORP.**  
**Case No. 2021-00066**  
**EXHIBIT 38**  
**PREMIUM CONTRIBUTIONS BY COVERAGE TYPE**  
**EMPLOYER AND EMPLOYEE SPLIT**  
**Beginning January 1, 2020**

ROW	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Medical	Company Paid	Employee Paid	Total Annual Premium Per Employee	Employee Premium Share	Total Annual Cost Employees	Total Annual Cost Kenergy	Employees
1	Employee Only	\$5,532.00	\$1,053.60	\$6,585.60	16.00%	\$15,804.00	\$82,980.00	15
2	Employee/Spouse	\$14,044.80	\$2,675.28	\$16,720.08	16.00%	\$98,985.36	\$519,657.60	37
3	Employee/Child(ren)	\$12,202.80	\$2,324.40	\$14,527.20	16.00%	\$23,244.00	\$122,028.00	10
4	Family	\$19,184.88	\$3,654.24	\$22,839.12	16.00%	\$222,908.64	\$1,170,277.68	61
5						<b>\$360,942.00</b>	<b>\$1,894,943.28</b>	<b>123</b>
6								<b>**</b>
7								
	Dental	Company Paid	Employee Paid	Total Annual Premium Per employee	Employee Premium Share	Total Annual Cost Employees	Total Annual Cost Kenergy	Employees
8	Employee Only	\$426.36	\$0.00	\$426.36	0.00%		\$9,379.92	22
9	Family	\$915.72	\$489.60	\$1,405.32	34.84%	\$53,366.40	\$99,813.48	109
10						<b>\$53,366.40</b>	<b>\$109,193.40</b>	<b>131</b>
11								
12								
	Vision	Company Paid	Employee Paid	Total Annual Premium Per employee	Employee Premium Share	Total Annual Cost Employees	Total Annual Cost Kenergy	Employees
13	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14								
	Life Insurance	Company Paid	Employee Paid	Total Annual Premium Per employee	Employee Premium Share	Total Annual Cost Employees	Total Annual Cost Kenergy	Employees
15		\$0.247/\$1,000	\$0.00	Salary times 3 times Column b rate	0%		\$77,271.00	
16								
17								
18								
19								
20								
21								
22								

\*\*8 employees are receiving the insurance buyout in lieu of taking insurance.

**Kenergy Corp. Case No. 2021-00066  
Streamlined Rate Adjustment Procedure Pilot Program  
Filing Requirements / Exhibit List**

**Exhibit 39**

**Case No. 2018-00407**

**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019  
Sponsoring Witness: Steve Thompson**

**Description of Filing Requirement:**

*A schedule showing anticipated and incurred rate case expenses, with supporting documentation. This information should be updated during the proceeding.*

**Response:**

Please see the attachment to this Exhibit 39 for the above referenced information.

Case No. 2021-00066  
Application - Exhibit 39  
Includes Attachment (9 pages)

KENERGY CORP.  
2021-00066 RATE CASE APPLICATION  
EXHIBIT 39

THROUGH FEBRUARY 2021 AND PROJECTED TOTAL COSTS

Line No	(a) Vendor Name	(b) Description	(c) Date Paid	(d) Check Number	(e) Dollar Amount	(f)	(g) Legal	(h) COSS Rate design	(i) Depreciation Study	(j) Wage and Benefits	(k) Legal Notice
1	The Prime Group	Depreciation study	1/22/21	160585	3,910.00		-	-	3,910.00		
2	Catalyst Consulting	COSS & rate design	1/8/21	160367	1,300.00			1,300.00			
3	Johanson Group	Wage and Benefit	12/31/20	160317	10,000.00					10,000.00	
4			December 2020		15,210.00		-	1,300.00	3,910.00	10,000.00	-
5											
6	Catalyst Consulting	COSS & rate design	2/5/21	160651	2,600.00		-	2,600.00			
7			January 2021		2,600.00		-	2,600.00	-	-	-
8											
9	The Prime Group	Depreciation study	2/26/21	160901	6,900.00			-	6,900.00		
10	Johanson Group	Wage and Benefit	2/12/21	160752	300.00					300.00	
11	Dorsey, Gray, Norme	Legal	3/5/21	160931	170.00		170.00				
12	Catalyst Consulting	COSS & rate design			10,100.00			10,100.00			
13			February 2021		17,470.00		170.00	10,100.00	6,900.00	300.00	-
14											
15							-				
16											
17			March 2021		-		-	-	-	-	-
18											
19								-			
20			April 2021		-		-	-	-	-	-
21											
22							-				
23			May 2021		-		-	-	-	-	-
24											
25		Total incurred to date			35,280.00		170.00	14,000.00	10,810.00	10,300.00	-
26											
27		Projected Remaining			39,171.17		4,830.00	6,000.00	4,190.00	(300.00)	24,451.17
28											
29		Projected Total			74,451.17		\$ 5,000.00	\$ 20,000.00	\$ 15,000.00	\$ 10,000.00	\$ 24,451.17

# The Prime Group

V10681

PO 13307

## Invoice for Services Rendered

Invoice Date: January 1, 2021

To: Kenergy Corporation  
3111 Fairview Drive  
Owensboro, KY 42302

Attn: Mr. Steve Thompson, Vice President of Finance  
Qty = 261

17.00 hours of consulting work by Steve Seelye @ \$230.00/hour \$ 3,910.00  
performed during December providing support conducting a Depreciation Study  
for Kenergy Corporation.

Total due for work performed in December

\$ 3,910.00 *f*

Please remit payment to: **The Prime Group, LLC**  
**P.O. Box 837**  
**Crestwood, KY 40014-0837**

Please note that a Late Payment Charge of 3% will be applied to the net amount owed if payment is not received within 45 days of the billing date specified above.

9,280.00 20 240

(for 2021 rate application)





**CATALYST**  
CONSULTING LLC

3308 Haddon Road  
Louisville, KY 40241  
(502) 599-1739  
johnwolfram@catalystllc.com

V10678

PO 13304

**INVOICE**

<b>Date:</b> December 31, 2020	<b>Invoice #:</b> 201210
<b>Client:</b> Kenergy Corp. 6402 Old Corydon Road P. O. Box 18 Henderson, KY 42419	<b>Project:</b> 2019 Cost of Service & Rate Review Case No. 2021-00xxx  For Services Provided in December 2020

	Item	Description	Qty	Rate	Amt
1	Consulting Services	John Wolfram – consulting support for 2019 Cost of Service & Rate Review. Initial data request. Review data provided. Initialize cost of service, revenue requirement, and rates models. Calls or emails with CVE staff and counsel on same.	6.5 Hours	\$200.00	\$ 1,300.00
<b>TOTAL</b>					<b>\$ 1,300.00</b>

*[Handwritten initials]*

Please remit payment to Catalyst Consulting LLC at the address listed above. Thank you.

9,280.00 20 240



V105332

johanson group

KE

2928 N. McKee Circle, Ste 123  
Fayetteville, Arkansas 72703  
479.521.2697 [telephone]  
479.521.5453 [facsimile]  
www.johansongroup.net

Kenergy Corporation  
Keith Ellis, VP of Admin Svcs & HR  
P O Box 18  
Henderson, KY 42419

### Invoice

PO 13300

DATE	INVOICE #
12/1/2020	2020-248

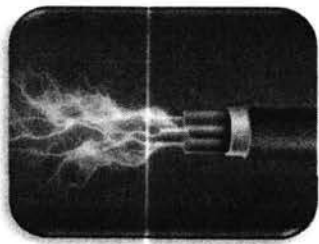
TERMS
Due on receipt

DESCRIPTION	AMOUNT
2020 Market Pay and Benefits Study <i>AY-1</i>	10,000.00
<i>923,000 70 105</i>	

Thank you for your business.	<b>Total</b> \$10,000.00
------------------------------	--------------------------

*MSW*

V10678



# CATALYST CONSULTING LLC

3308 Haddon Road  
Louisville, KY 40241  
(502) 599-1739  
johnwolfram@catalystcllc.com

## INVOICE

PO 13304

<b>Date:</b> February 1, 2021	<b>Invoice #:</b> 210111
<b>Client:</b> Kenergy Corp. 6402 Old Corydon Road P. O. Box 18 Henderson, KY 42419	<b>Project:</b> 2019 Cost of Service & Rate Review Case No. 2021-00xxx  For Services Provided in January 2021

	Item	Description	Qty	Rate	Amt
1	Consulting Services	John Wolfram – consulting support for 2019 Cost of Service & Rate Review. Prepare cost of service model and initial revenue requirement and rates models. Calls or emails with staff on same.	13.0 Hours	\$200.00	\$ 2,600.00
<b>TOTAL</b>					<b>\$ 2,600.00</b>

Please remit payment to Catalyst Consulting LLC at the address listed above. Thank you.

*Handwritten initials/signature*

928.<sup>00</sup> 20 240

# The Prime Group

## Invoice for Services Rendered

V/0281

Invoice Date: February 1, 2021

To: Kenergy Corporation  
3111 Fairview Drive  
Owensboro, KY 42302

PO 13307

Attn: Mr. Steve Thompson, Vice President of Finance

30.00 hours of consulting work by Steve Seelye @ \$230.00/hour performed during January conducting a Depreciation Study and preparing a report on recommendations for Kenergy Corporation.

\$ 6,900.00

Total due for work performed in January

Qty = .46

\$ 6,900.00

Please remit payment to:

The Prime Group, LLC  
P.O. Box 837  
Crestwood, KY 40014-0837

ok [Signature]

Please note that a Late Payment Charge of 3% will be applied to the net amount owed if payment is not received within 45 days of the billing date specified above.

928.000 20 2/0



johanson group 020/240  
 KB 2/5/21

V10533

2928 N. McKee Circle, Ste 123  
 Fayetteville, Arkansas 72703  
 479.521.2697 [telephone]  
 479.521.5453 [facsimile]  
 www.johansongroup.net  
 Rate Case

Kenergy Corporation  
 Keith Ellis, VP of Admin Svcs & HR  
 P O Box 18  
 Henderson, KY 42419

**Invoice**

DATE	INVOICE #
2/1/2021	2021-031

DESCRIPTION	TERMS
	AMOUNT
Pay and Benefits Study Written Testimony	300.00
928 <sup>000</sup> 20 240	
Thank you for your business.	<b>Total</b> <i>Now</i> <b>\$300.00</b>

Kenergy Corp.  
Post Office Box 18  
Henderson, KY 42419-018

March 1, 2021

V8118

**DORSEY, GRAY, NORMENT & HOPGOOD**  
ATTORNEYS AT LAW  
318 SECOND STREET  
HENDERSON, KENTUCKY 42420

ID NO. 610462803

Re: Rate Case

TO FEE: For legal services rendered during February 2021 as follows:

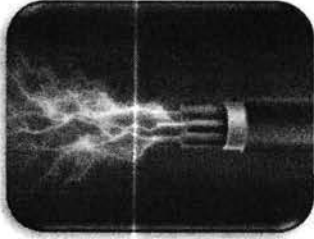
<u>2021</u>		<u>HOUR</u>
2-26	Receipt and review application and testimony; e-mail to and from Steve Thompson re: same;	1.0

FEE for above services rendered (1 hour @ \$170.00)

\$170.00  
*[Handwritten signature]*

928.00 20 240

Legal-rate case PSC 2021-00000



**CATALYST**  
CONSULTING LLC

3308 Haddon Road  
Louisville, KY 40241  
(502) 599-1739  
johnwolfram@catalystcllc.com

V 106078

**INVOICE**

po 13304

<b>Date:</b> March 1, 2021	<b>Invoice #:</b> 210210
<b>Client:</b> Kenergy Corp. 6402 Old Corydon Road P. O. Box 18 Henderson, KY 42419	<b>Project:</b> 2019 Cost of Service & Rate Review Case No. 2021-00066  For Services Provided in February 2021

	Item	Description	Qty	Rate	Amt
1	Consulting Services	John Wolfram – consulting support for 2019 Cost of Service & Rate Review. Prepare revenue requirement and pro forma adjustments consistent with Kenergy data models. Complete cost of service study and rate designs. Prepare testimony and exhibits. Review filing materials. Calls and emails with staff on same.	50.5 Hours	\$200.00	\$ 10,100.00
<b>TOTAL</b>					<b>\$ 10,100.00</b>

*(Handwritten signature)*

Please remit payment to Catalyst Consulting LLC at the address listed above. Thank you.

928. 20 240

**Kenergy Corp. Case No. 2021-00066  
Streamlined Rate Adjustment Procedure Pilot Program  
Filing Requirements / Exhibit List**

**Exhibit 40**

**Case No. 2018-00407**

**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019  
Sponsoring Witness: Steve Thompson**

**Description of Filing Requirement:**

*A distribution Cooperative that has not had a general adjustment in rates within the past five years should provide a detailed explanation as to why it did not seek a rate increase during that period of time.*

**Response:**

Kenergy's last general rate adjustment was effective May 20, 2016 utilizing a test year ending June 30, 2015. Therefore, this rate application utilizing a December 31, 2019 test year was filed within the five-year window.

Case No. 2021-00066  
Application - Exhibit 38  
No Attachment